

## **AGENDA – EXECUTIVE COMMITTEE MEETING**

**DATE** Thursday, April 23, 2026

**TIME** 3:30 pm – 4:30 pm

**LOCATION** 1600 Los Gamos Drive, San Rafael, California 94903, Suite 211

The Executive Committee is comprised of 5 of the 12 JPA Board Seats:  
San Rafael, Novato, County of Marin, Southern Marin Appointee, and Ross Valley Appointee.

Committee: Todd Cusimano, Christa Johnson, Talia Smith, Angela Robinson Pinon & Bill Rose

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### **CALL TO ORDER**

1. Open Time for Public Comment (Information Only) 5 Minutes.

### **CONSENT CALENDAR**

2. Approve Executive Committee Meeting Minutes from February 27, 2025 (Action) 1 Minute.
3. Classification and Compensation Study (Receive and File) 1 Minute.

### **REGULAR AGENDA**

4. Organizational Assessment Study – 15 Minutes
  - Recommendation: Receive, discuss and provide direction to the ED.
5. Draft Audit of ZWM Financial Statements – 10 Minutes
  - Recommendation: Receive, discuss and provide direction to the ED.
6. Proposed FY26-27 Budget – 15 Minutes
  - Recommendation: Receive, discuss and provide direction to the ED.
7. Adjournment

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**MARIN COUNTY HAZARDOUS AND SOLID WASTE  
MANAGEMENT JOINT POWERS AUTHORITY**  
Belvedere Corte Madera County of Marin Fairfax Larkspur  
Mill Valley Novato Ross San Anselmo San Rafael Sausalito Tiburon

**OPEN TIME FOR PUBLIC COMMENT – ITEM 1**

**TO** JPA Executive Committee  
**FROM** Kimberly Scheibly, Executive Director  
**SUBJECT** Open Time for Public Comment  
**DATE** April 23, 2026

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The public is welcome to address the Committee on matters not on the agenda within its jurisdiction. Please be advised that pursuant to Government Code Section 54954.2, the Committee is not permitted to discuss or act on any matter not on the agenda unless it determines that an emergency exists or that there is a need to take immediate action which arose following the posting of the agenda.

**RECOMMENDATION**

Receive public comments. Information Only.

# MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

Executive Committee Meeting Minutes

Thursday, February 27, 2025

10:30 am – 11:30 am

In Person: 1600 Los Gamos Drive Suite 211  
San Rafael, CA

## EXECUTIVE BOARD MEMBERS' PRESENT

Town of Mill Valley: Todd Cusimano (Chair)

Town of Ross: Christa Johnson (Vice Chair)

County of Marin: Dan Eilerman (Alt.)

City of San Rafael: John Stefanski

## STAFF PRESENT

Kimberly Scheibly (Executive Director)

Amy Kolnes (Senior Planner)

Meilin Tsao (Waste Management Specialist)

Justin Newsome (Administrative Assistant II)

### 1. Call to Order Regular Meeting

Regular session was called to order at 10:35 a.m.

### Open Time for Public Comment (Items not on the agenda)

No public comment

### 2. Approve JPA Executive Committee Meeting Minutes from September 5, 2024

#### Executive Committee Comments

Christa Johnson abstained due to not being present at the previous meeting.

#### Public Comments

No public comments.

**Motion** to approve the JPA Board Meeting Minutes from September 5, 2024

**First** County of Marin: Dan Eilerman (Alt.)

**Second** City of San Rafael: John Stefanski

#### Vote Count

Town of Mill Valley: Aye

Town of Ross: Abstain

County of Marin: Aye

City of San Rafael: Aye

City of Novato: Absent

# MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

Ayes: 3      Noes: 0      Absent: 1      Abstain: 1

## Motion passed

### 3. Executive Director Report

Executive Director Scheibly reported an update on the organization reassessment. Staff are working on a contract change for the current R3 agreement to add budget from salary savings to the existing contract for \$25,000. The reassessment cost is estimated at \$50,000. A hiring update for the Senior Program Coordinator, this position was posted on 2/24/2025 and the expectation is to have the position filled by April 2025.

There has been a delay in the completion of the audit this month; however, solutions are being worked on to ensure the completion of the audit for the March Board Meeting.

Recommended changes to the budget preparation are being implemented by staff. The FY26 budget will look different in comparison to previous years to be aligned with the County's accounting systems. Staff are working with County Procurement on a process for executing JPA contracts, a standard operating procedure is being developed to help differentiate JPA from the County's contract process. Also, a JPA Board member Onboarding process is being created to help new members understand the scope of authority.

Executive Director Scheibly shared plans to attend an offsite retreat at the StopWaste headquarters in Oakland, CA to meet with other Executive Directors from Hazardous & Solid Waste JPA's.

### Executive Committee Comments

Clarity was requested for the correlation between R3's assessment/ recommendations and the County's work on ZWM's organizational assessment. Board concerns are that without communication between the two organizational assessments the recommendations may conflict with shared vision. *A brief discussion was held.* A subcommittee was discussed to have a subcommittee review the R3 study, class and comp, and budget.

### Public Comments

No public comments.

### Information Only

### 4. Class and Comp Study

Executive Director Scheibly provided an update on the Class and Comp Study. On January 15, 2025, the JPA Board approved staff to release a RFIQ for a Classification and Compensation Study to be conducted and presented to the Executive Committee. The RFIQ's purpose is to ensure the JPA staffing classifications encompass the complex duties and skills required and that compensation structure remains

# MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

competitive, equitable, and aligned with industry standards, while addressing the unique operational and regulatory environment of hazardous and solid waste management. The RFIQ was sent to three agencies. After evaluation, staff recommend awarding the contract to Regional Government Services.

### Executive Committee Comments

The Executive Committee asked to ensure that comps are comparable to other similar agencies and include County of Marin HR in process.

Subcommittee to be created to assist with this review process are Todd Cusimano, Dan Schwarz, Dan Eilerman, Heather Abrams, Christa Johson and John Stefanski

### Public Comments

No public comments.

**Motion** Adopt a motion to direct staff to award RGS the Classification and Compensation Study contract not to exceed \$24,100.

**First** Town of Ross: Christa Johnson

**Second** City of San Rafael: John Stefanski

### Vote Count

Town of Mill Valley: Aye

Town of Ross: Aye

County of Marin: Aye

City of San Rafael: Aye

City of Novato: Absent

Ayes: 4      Noes: 0      Absent: 1      Abstain: 0

### Motion passed

### 5. Dedicated Staffing FY 25/26 (Review and Discussion)

Executive Director Scheibly provided an update regarding the Dedicated Staffing FY 25/26. Staff for the JPA are under the Waste Management Division of the Department of Public Works and have allocated their time between the County and the Marin County Hazardous and Solid Waste Management Authority (JPA). The County is compensated based on allocations for each member of staff.

The proposed FY26 staffing would increase the staffing FTEs for ZWM from 7.01 to 7.2. Staff.

# MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

Executive Director Scheibly shared, staff is seeking input and feedback from the Executive Committee Board to aid in preparation of draft FY26 budget. No approval is required currently.

Subcommittee to be created to assist with this review process are Todd Cusimano, Dan Schwarz, Dan Eilerman, Heather Abrams, Christa Johnson and John Stefanski

### **Executive Committee Comments**

The Board had questions regarding cost implications of position conversions. A brief discussion was held.

### **Public Comments**

No public comments

### **Information Only**

## **6. Procurement of Recycled Organic Waste Product Proposal**

Staff Tsao provided an update regarding the Procurement of Recycled Organic Waste Product Proposal in terms of the various options available to procure predominantly compost and mulch. The current requirement numbers were set by CalRecycle in 2022 based on population; however, there are possible changes that can happen. The JPA Board expressed desire to see more in-county work related to compost and mulch in coordination with the jurisdictions.

### **Executive Committee Comments**

Christa Johnson suggested considering the most cost-effective option. Chair Cusimano asked from Staff Tsao recommendation. Staff Tsao suggested Option 3.

### **Public Comments**

No public comments

### **Information Only**

## **7. Budget Subcommittee Confirmation and Proposed Meeting Schedule**

Executive Director Scheibly indicated that Staff Kolnes will send out a Doodle poll for the upcoming April Budget Subcommittee Confirmation. No motion associated with this Action item as it is still to be determined.

Week of March 3<sup>rd</sup>: Meeting with Chair to discuss budget (HHW Facility agreement) priorities then subcommittees.

### **Executive Committee Comments**

The Executive Committee had a discussion regarding the committee members.

### **Public Comments**

# MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

No public comments

## Information Only

### 8. Adjournment

Chair Cusimano adjourned the meeting at 11:52 a.m.

Board Chair: Please confirm the vote on this item by reading the following items out aloud after the vote.

Motion: \_\_\_\_\_ Second: \_\_\_\_\_

Ayes: \_\_\_\_\_

\_\_\_\_\_

Noes: \_\_\_\_\_

\_\_\_\_\_

Abstentions: \_\_\_\_\_

### **STAFF REPORT – ITEM 3**

**TO** JPA Board of Directors  
**FROM** Kimberly Scheibly, Executive Director  
**SUBJECT** Class and Compensation Study Update  
**DATE** April 23, 2026

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As discussed during the February 27, 2025 Executive Committee meeting, the purpose of the Classification and Compensation Study was to ensure that JPA staffing classifications appropriately reflect the complexity of duties and required skills, and that the compensation structure remains competitive, equitable, and aligned with industry standards while addressing the unique operational and regulatory environment of hazardous and solid waste management.

Attached is the Classification and Compensation Study prepared by Regional Government Services for Zero Waste Marin. This item is for information only and provides an update on the completed study, including evaluation of current classifications and compensation relative to comparable agencies. The findings and recommendations are included in the attached report. This item is part of a broader, ongoing discussion regarding the organizational structure of Zero Waste Marin.

#### **ATTACHMENT**

ZWM Class and Comp Study Final Report

#### **RECOMMENDATION**

Receive oral report. Information only.

# ZERO WASTE MARIN CLASSIFICATION AND COMPENSATION STUDY REPORT

February 2026



Prepared for:

**ZERØWASTEMARIN**

Prepared By:

**RGS** | REGIONAL  
GOVERNMENT  
SERVICES

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## CLASSIFICATION AND COMPENSATION STUDY REPORT

### EXECUTIVE SUMMARY

In March 2025, Zero Waste Marin (ZWM) engaged Regional Government Services (RGS) to conduct an agency-wide classification and total compensation study. RGS broke the study into two phases. First, a classification study was conducted to ensure that each incumbent's duties aligned with the assigned class specifications. Second, using the findings from the class study, the total compensation study was conducted to determine whether ZWM's compensation plan is externally competitive and internally equitable.

The first section of this report provides the methodology, findings, and recommendations from the classification study. Section two provides similar information from the compensation study.

ZWM is the informal name for the Marin Hazardous and Solid Waste Joint Powers Authority (JPA), which is comprised of representatives from Marin County's 11 cities and towns and the County of Marin. Their mission is to protect natural resources by promoting source reduction of waste through reuse, repair, and more mindful purchasing.

ZWM operates via a staffing agreement with the County of Marin. ZWM staff are County employees and as such, are subject to the County's personnel rules, labor agreements, and staffing policies. Therefore, this classification study was conducted using the County's current classification plan structure and specifications.

As with many counties throughout California, the County of Marin has developed its classification plan using broad class specifications. A broad classification refers to a grouping of positions with similar duties, responsibilities, and required knowledge and skills. While less specific than individual job descriptions, broad classifications allow an agency to group positions into a single classification, facilitating workforce planning, career development, and compensation management.

The following outlines the methodology, findings, and recommendations developed under the above-established parameters. However, as ongoing discussions regarding ZWM's potential separation from the County continue, such a transition may affect these recommendations.

If ZWM were to become an independent agency, it would no longer be bound by the County's broad classification plan and may want to consider developing a plan that includes class specifications that more directly reflect industry standards and define the specific duties, knowledge, abilities, and qualifications required for each classification. Based on the current data collected for this study, RGS has included a recommended classification structure with class specification titles that should this transition occur, and the classification plan will be updated.

## CLASSIFICATION AND COMPENSATION STUDY REPORT

### CLASSIFICATION STUDY GOALS

The goals and objectives of the classification study were to:

- Obtain detailed information regarding each position through various techniques, including written Position Description Questionnaires (PDQs) and interviews with employees and management.
- Determine if the job titles and job specifications are consistent with the work performed by each incumbent.
- Provide updates and recommendations for job titles, classifications, and specifications, including modernized titles and reclassifications, to adequately meet ZWM's needs as a JPA while maintaining alignment with the County's classification plan.

The scope of this study did not include an organizational assessment and excluded analysis relating to:

- Staffing levels and funding of expansion or reorganization
- Reporting relationships within the JPA and/or County
- Future JPA staffing, structure, or governance

### METHODOLOGY

The methodology employed in conducting this study was as follows:

- Review and analyze the data provided in the PDQs completed by the incumbents and the respective class specifications.
- Interview incumbents of the various positions, including the Executive Director, to clarify and confirm all submitted information and to review the current duties and responsibilities of the positions.
- Analyze the data from the class specifications, PDQs, and the interview process regarding the scope and complexity of the responsibilities and tasks performed and the required skills, knowledge, and abilities.
- Based on the findings from the analysis, develop recommendations regarding the accuracy of the current classification based on the analysis of the above information.

## CLASSIFICATION AND COMPENSATION STUDY REPORT

### BACKGROUND

In 1989, the Integrated Waste Management Act was signed into law. Under the Act, all cities and counties were required to develop Integrated Waste Management Plans to outline how they planned to meet the mandates. Realizing that it would be mutually beneficial to jointly prepare for the Integrated Waste Management Plan, Marin's cities and towns, along with the County of Marin, entered into a Memorandum of Understanding (MOU) in 1990.

Since then, Marin's public agencies, waste haulers, and facility operators have worked together to develop Marin's Integrated Waste Management Plan and to implement the programs necessary to meet the mandates. In 1996, the partnership forged with the MOU led Marin's cities and the County to form the Marin Hazardous and Solid Waste JPA.

### ANALYSIS, FINDINGS, AND RECOMMENDATIONS

All ZWM staff completed PDQs, which were reviewed by the Executive Director, who confirmed completeness of the information and added clarifying information if needed. The PDQs and relevant documents were reviewed and analyzed, and interviews were conducted where needed or requested. All participants were offered the opportunity to meet with the RGS advisor to discuss their positions and job classifications; four out of six chose to do so. This included a discussion with the Executive Director to ensure a mutual understanding of the study's objectives. The following provides ZWM with RGS's findings, analysis, and recommendations.

The analysis showed that the County's written class specifications broadly reflect the work being performed by the incumbents. However, due to the scope and level of the work performed, a number of positions are recommended for reclassification. In addition, there are a number of modifications to class specifications that should be considered. While these may or may not reflect issues that require the reclassification of positions, they are worthy of mention should ZWM move towards developing more descriptive classification specifications for some of their positions. All of these are addressed in more detail.

## CLASSIFICATION AND COMPENSATION STUDY REPORT

### Executive Director – Kimberly Scheibly

The Executive Director position is currently classified within the County as a Planning Manager, a classification that reports to the Assistant Director of Public Works. While many of the incumbent’s duties are very broadly captured in the classification specification, the class specification does not adequately reflect the significant and unique duties, responsibilities, and authority delegated to this position by the JPA Board.

The incumbent reports directly to the JPA Board of Directors; is responsible for the efficient and effective management of the activities of ZWM JPA; determines financial needs, assesses potential funding sources, and oversees and participates in pursuing and managing grants. The incumbent provides policy direction to the JPA Board; has decision-making authority on policies, contracts, budgets, and strategic initiatives; and has signatory authorization to enter into contracts/grants on behalf of JPA. The position requires considerable independent judgment and discretion in staff supervision and delegated project administration and management, including prioritizing and coordinating goals and objectives to meet the mandates for solid and hazardous waste management.

While RGS does not generally advocate or recommend that unique classification specifications be created for each position/incumbent, in this case, a new class specification that more accurately reflects the scope of responsibilities and duties of the Executive Director position may be necessary to ensure efficient workflow and effective leadership.

If this is not feasible, then reclassification to the level of Deputy Director should be considered. Much like the Planning Manager classification specification, the Deputy Director classification specification does not contain duties unique to ZWM; however, the higher-level management position is more reflective of the scope and complexity of the Executive Director position.

### Senior Planner – Amy Kolnes

The incumbent serves as the Executive Director’s “deputy” or second in charge and is classified within the County as a Senior Planner, a non-management classification. When assigned, the incumbent serves as acting Executive Director, manages the development and submission of various regulatory reports involving a range of stakeholders, manages the annual audit, and coordinates and manages the preparation of Board meeting agenda items and staff reports. As the Senior Planner classification is not designated by the County as a supervisory classification, presently, the incumbent only provides functional supervision to staff. However, the incumbent should supervise subordinate staff and provide for their training, mentoring, and performance evaluations

## CLASSIFICATION AND COMPENSATION STUDY REPORT

Whether or not ZWM wishes to develop a unique classification specification that closely aligns with the specific duties of this position within ZWM, consideration should be given to reclassification of this incumbent to the classification of Principal Planner within the County's class plan. Much like the Senior Planner classification specification, the Principal Planner classification specification doesn't contain duties unique to ZWM; however, the higher-level management position is more reflective of the scope and complexity of the position.

### Senior Planner – Katherine Wall-Rico

The incumbent manages the largest contract within ZWM, which covers the operation of the household hazardous waste (HHW) facility. Since the JPA is the generator on record, the incumbent is responsible for ensuring compliance with all regulations. This includes collecting and analyzing data to submit reports in compliance with state regulations, overseeing the staff at the facility, assisting with the preparation of the budget, and the selection of HHW vendors. The incumbent represents ZWM at conferences and meetings, serves on boards and commissions, creates and makes presentations, and organizes hazardous waste collection events.

### Senior Planner – Casey Fritz

The incumbent plans, organizes, administers, and oversees staff and activities within the outreach and educational program area, including all outreach campaigns, material development, and program metrics. The incumbent supports the Executive Director in communicating with the JPA Board, haulers and facility operators, and other stakeholders; handles a variety of fiscal duties, including assisting with the preparation of the annual report and the ZWM program budget; and negotiates and administers professional services contracts and trade service agreements.

The current Senior Planner classification is the advanced journey level classification, with a limited scope of responsibility and no major program management responsibilities. It does not adequately cover the scope and breadth of the duties being performed by the incumbents.

After reviewing the County's classification plan, RGS recommends reclassifying these two positions to the existing class of Program Manager. The Program is a mid-management classification that administers a variety of specialized programs and includes a range of management responsibilities, including work planning, program management, budgeting, and staff supervision, all of which are performed by the incumbents.

**CLASSIFICATION AND COMPENSATION STUDY REPORT**

Waste Management Specialist – Meilin Tsao

The analysis indicates that the incumbent’s work is generally reflected in their current class specification. However, subsequent to the original analysis, RGS was provided with information regarding additional duties that would be assigned to this class in the future. While these duties are not specifically reflected in the current class specification, their additions do not change the nature and purpose of the classification. Therefore, no changes are recommended. As with other classifications, if/when the ZWM separates from the County, it may decide to update the class specification to outline the duties more specifically.

Senior Program Coordinator – Jessica Ruiz

The analysis indicates that the incumbent’s work is reflected in the current class specification, and no changes are recommended.

Program Coordinator

The Climate Corp Fellow was developed using the existing County classification of Program Coordinator. The analysis indicates that the work performed by the Fellow is reflected in the current class specifications, and no changes are recommended.

**SUMMARY OF RECOMMENDATIONS**

Based on the study findings, the following table reflects RGS’s classification recommendations, utilizing the County’s classification plan. RGS has also provided classification titles that reflect the specific level and responsibilities of each position within the ZWM.

Incumbent	Current County Classification	Proposed County Classification	Proposed New Classification
Kimberly Scheibly	Planning Manager	Deputy Director	ZWM Executive Director
Amy Kolnes	Senior Planner	Principal Planner	ZWM Deputy Director
Katherine Wall-Rico	Senior Planner	Program Manager	Household Hazardous Waste Program Manager
Casey Fritz	Senior Planner	Program Manager	Outreach and Education Program Manager
Meilin Tsao	Waste Management Specialist	Waste Management Specialist	Zero Waste Program Specialist
Jessica Ruiz	Senior Program Coordinator	Senior Program Coordinator	Senior Program Coordinator
Vacant Position	Program Coordinator	Program Coordinator	Program Coordinator

## CLASSIFICATION AND COMPENSATION STUDY REPORT

Upon completion of the classification in September 2025, RGS commenced the total compensation study, using the recommended class specifications to collect base pay and benefits data. The following provides ZWM with the methodology used and the RGS' findings and recommendations.

### COMPENSATION STUDY GOALS

The goals and objectives of the compensation study were to:

- Determine the compensation for similar classifications in ZWM's identified comparator agencies.
- Determine the level of benefits provided to those classifications by the comparator agencies.
- Evaluate whether ZWM's compensation and benefits are competitive with the job market, utilizing the data obtained from ZWM.

### METHODOLOGY

#### Kickoff Meeting

RGS met with the Executive Director (Planning Manager) and the Senior Planner in May 2025 to initiate the compensation study and discuss its components, including the comparator agencies, the classifications to be surveyed, and the compensation elements. In addition, information regarding agency expectations, timelines, data collection methods, deliverables, and other pertinent information was shared.

#### Organizational Data

RGS requested and reviewed key organizational materials and information to understand ZWM's current structure, policies, procedures, challenges, and practices related to compensation systems and administration. Those materials included:

- Organizational Charts
- Existing classification specifications
- Benefit summaries and employer/employee cost data
- Salary schedules
- Applicable policies, procedures, and ordinances

#### Market Comparators

ZWM requested that RGS conduct an analysis to determine the comparator agencies to be surveyed for the study. RGS conducted the analysis using various factors, such as cost of living, population served, operating budgets, number of employees, geographical location, and services provided.

## CLASSIFICATION AND COMPENSATION STUDY REPORT

Based on this analysis, RGS recommended that the following seven (7) agencies be included in the study. The group of comparator agencies includes both independent agencies and those that function within their respective County system.

- Recycle Del Norte (Del Norte Solid WMA)
- Recycle More (W. Contra Costa Co WMA)
- Recycle Smart (Central Contra Costa Co WMA)
- SLO Integrated Waste Mgmt. Auth.
- StopWaste (Alameda Co)
- Zero Waste Sonoma (Sonoma Co)

### Surveyed Classifications

The following six (6) benchmark classifications were included in the study:

- Executive Director
- Deputy Director
- Principal Planner
- Program Coordinator
- Program Manager
- Waste Management Specialist

As a result of the classification study, RGS recommended reclassifying the Senior Planner position to Deputy Director. However, as an alternative recommendation, RGS recommended reclassifying the position to Principal Planner if ZWM preferred to utilize an existing County classification. To provide ZWM with a complete compensation analysis, RGS collected salary and benefits data for both the Deputy Director and Principal Planner classifications.

### Compensation Components

The compensation components for the study include the following:

**Monthly Base Salary:** The top of the salary range (excluding longevity salary steps). All figures are presented on a monthly basis.

### **INSURANCE**

**Medical Insurance:** The maximum monthly amount the agency contributes to medical premiums for the employee and dependents. This amount is included in the total compensation calculation. The maximum monthly amount paid by the employee and the total cost is presented for informational purposes.

**Dental Insurance:** The maximum monthly amount the agency contributes to dental premiums for the employee and dependents. This amount is included in the total compensation calculation. The maximum monthly amount paid by the employee and the total cost is presented for informational purposes.

**Vision Insurance:** The maximum monthly amount the agency contributes to vision premiums for the employee and dependents. This amount is included in the total compensation calculation. The maximum monthly amount paid by the employee and the total cost is presented for informational purposes.

## CLASSIFICATION AND COMPENSATION STUDY REPORT

### Retirement

**Social Security (Employer share):** This is the amount the employer pays toward the statutorily required employer contribution.

**Social Security (Employee share):** This is the amount the employee pays of the statutorily required employee share.

**Employee Paid Member Contribution:** The amount the employee pays of the employee's statutory required contribution to the retirement system. This amount is presented for informational purposes.

**Employee Paid Employer Contribution:** The amount the employee agrees to pay of the statutorily required employer contribution to the retirement system. This amount is included in the total compensation calculation (shown as a negative number).

**Employer Paid Member Contribution:** The amount the agency agrees to pay of the statutorily required employee contribution to the retirement system. This amount is included in the total compensation calculation.

**Minimum Required Employer Contribution:** The annual cost of service accrual for active employees for the upcoming fiscal year (Normal Cost).

**Alternate Retirement Systems Contributions:** The amount the agency contributes to an alternate retirement plan on behalf of the employee, either on a matching or non-matching basis.

### Additional Benefits

**Deferred Compensation Match or Contribution:** This is the monthly amount the agency contributes to the agency-sponsored deferred compensation plan on behalf of the employee. This amount is included in the total compensation calculation. If the contribution is based on longevity, the amount contributed at five years of service is used.

**Other Compensation:** This category includes any additional compensation benefits available to the incumbents in a classification.

While not included in the total compensation calculations, the following benefits data were collected for informational purposes.

## CLASSIFICATION AND COMPENSATION STUDY REPORT

### Leaves

**Vacation Leave:** The number of vacation days/hours accrued per year by all employees in the classification after five years of employment.

**Sick Leave:** The number of sick days/hours accrued per year by all employees in the classification.

**Holiday Leave:** The number of holiday leave days/hours accrued per year by employees in the classification.

**Administrative/Management/Personal Leave:** The number of hours normally available to management to reward employees for extraordinary effort in lieu of overtime. Personal leave may be available to other employee groups to augment vacation or other time off.

### DATA COLLECTION PROCESS

#### Determining Match Classifications

One of the most critical factors in conducting a compensation study is ensuring the classifications selected from the comparator agencies match ZWM's benchmark classifications as closely as possible. When comparing appropriate matches, the analysis must include more than job titles. Due to different titling conventions, job titles alone can be misleading.

Therefore, a more extensive analysis is performed. ZWM's class specifications were analyzed, and RGS discussed specific aspects of various classifications with ZWM to ensure the most up-to-date and accurate information was used in the analysis. Classifications at the comparable agencies were compared to those at ZWM, and match classifications were determined using the following criteria:

- Education and experience requirements.
- Scope and complexity of the work.
- Knowledge, skills, and abilities required to perform the work.
- Supervision received and exercised.
- Consequence of error.
- Special certification or license requirements.
- Organizational structure of the division/department where the classification is found.

While RGS typically considers fewer than four (4) comparison matches insufficient for analysis, due to the total number of comparator agencies, classifications with three (3) or more matches have been included in our analysis.

## CLASSIFICATION AND COMPENSATION STUDY REPORT

### Compensation Data Collection

Compensation data was collected for each benchmark from the designated comparator agencies through websites, direct contact with agency human resources, finance, and management staff, and an in-depth review of agency documents, including class specifications, memoranda of understanding, organizational charts, personnel allocations, and budget documents. Advisors verified salary and benefits data for the remaining agencies, analyzed the data received, and compared it to data obtained from ZWM.

The compensation charts provided include the median (midpoint) of the maximum monthly base pay and total compensation data. RGS recommends using the median instead of the mean, which is the average of all market data collected. The median is the exact midpoint, with 50% of market data below and 50% above. Unlike the mean, the median methodology eliminates distortion caused by exceptionally high or low salary values.

### FINDINGS AND ANALYSIS

#### External Market Findings

When analyzing compensation, it is customary to consider competitiveness in the relevant labor market. While ZWM may consider a different adjustment standard, as an industry rule, if a classification falls within five percent (5%) above or below the market, it is considered competitive based on our experience, and adjustments are not typically recommended. The five percent (5%) above or below market allows for slight differences between job duties, assignments, and benefits packages.

The charts and narrative below summarize the survey results and compare ZWM's compensation with that of comparator agencies. Salary data reflects the top step of each salary range (excluding longevity) from both ZWM and the comparator agencies. In the first chart, the percentages represent the difference between ZWM's base salary and the median base pay of all market comparators. The second chart shows the total compensation for ZWM and the comparator agencies, using retirement data for their Classic employees. The final chart reflects the total compensation for ZWM and the comparator agencies using retirement data for their PEPRAs employees.

**CLASSIFICATION AND COMPENSATION STUDY REPORT**

**BASE PAY COMPARISON**

Benchmark Classification Title	# of Comps	ZWM Base Salary	Market Median Salary	ZWM to Market Median %	Top Step to the Median of Market
Executive Director	7	\$16,172	\$18,324	-11.74%	Below
Deputy Director	4	\$14,019	\$14,406	-2.69%	Competitive
Program Manager	5	\$12,839	\$13,818	-7.09%	Below
Program Coordinator	3	\$8,521	\$6,938	22.82%	Above
Waste Management Specialist	4	\$10,227	\$9,204	11.11%	Above
Principal Planner	3	\$14,019	\$12,117	15.69%	Above

Top monthly salary market results show that:

- Three classifications are considered above the market by more than 10%.
- One classification is considered competitive with the market (+/- 5% of the median).
- Two classifications are below the market by more than 5% but less than 15%.

**CLASSIFICATION AND COMPENSATION STUDY REPORT**

**TOTAL COMPENSATION COMPARISON – CLASSIC EMPLOYEES**

Benchmark Classification Title	# of Comps	ZWM Total Comp	Market Median Total Comp	ZWM Market Median Total Comp	Total Comp to the Median of the market
Executive Director	7	\$20,288	\$25,716	-21.11%	Below
Deputy Director	4	\$17,905	\$20,291	-11.76%	Below
Program Manager	5	\$16,598	\$17,953	-7.55%	Below
Program Coordinator	3	\$11,820	\$11,656	1.41%	Competitive
Waste Management Specialist	4	\$14,655	\$13,828	5.98%	Above
Principal Planner	3	\$17,905	\$17,959	-0.30%	Competitive

Total compensation market results for Classic employees show that:

- One classification is considered above the market by more than 5%.
- Two classifications are considered competitive with the market (+/- 5% of the median).
- Two classifications are considered below the market by more than 5% and less than 15%.
- One classification is below the market by more than 20%

**CLASSIFICATION AND COMPENSATION STUDY REPORT**

**TOTAL COMPENSATION COMPARISON – PEPRA EMPLOYEES**

Benchmark Classification Title	# of Comps	ZWM Total Comp	Market Median Total Comp	ZWM Market Median Total Comp	Total Comp to the Median of the market
Executive Director	7	\$18,560	\$23,338	-20.47%	Below
Deputy Director	4	\$17,707	\$19,862	-10.85%	Below
Program Manager	5	\$16,417	\$17,604	-6.74%	Below
Program Coordinator	3	\$11,699	\$11,547	1.32%	Competitive
Waste Management Specialist	4	\$13,563	\$13,148	3.16%	Competitive
Principal Planner	3	\$17,707	\$17,294	2.39%	Competitive

Total compensation market results for PEPRA employees show that:

- Three classifications are considered competitive with the market (+/- 5% of the median).
- Two classifications are considered below the market by more than 5% and less than 15%.
- One classification is below the market by more than 20%

**BENEFIT FINDINGS**

The following summarizes the comparison of benefits included in the total compensation calculations for the comparable agencies and ZWM. The Compensation Worksheet and the Benefits Notes in [Attachment A](#) provide a more detailed description of these and the other benefits data collected.

Medical Insurance

- All agencies contribute to medical benefits for their employees.
- The amount contributed to medical insurance by the comparator agencies ranges from \$1,129 – \$3,039/month.
- ZWM contributes \$2,388/month toward medical insurance.

Dental Insurance

- Six agencies contribute dental benefits on behalf of their employees.
- The amount contributed to dental insurance by the comparator agencies ranges from \$43-\$165/month.
- ZWM does not contribute toward dental insurance on behalf of its employees.

## CLASSIFICATION AND COMPENSATION STUDY REPORT

### Vision Insurance

- Six agencies contribute to vision benefits on behalf of their employees.
- The amount contributed to vision insurance by the comparator agencies ranges from \$9-\$67/month
- ZWM does not contribute to vision insurance on behalf of its employees.

### Retirement Benefits

#### CalPERS

- Four agencies are CalPERS members.
- The contribution for CalPERS Classic employees ranges from 10.97%-14.98%, and 7.96%-8.27% for PEPRA employees.
- ZWM is not a CalPERS member.

#### Alternative Retirement Plan

- One agency is a member of their county retirement system. They contribute 18.18% on behalf of their Classic employees and 12.69% on behalf of their PEPRA employees.
- Two agencies contribute to a 401 (a) account. The contribution ranges from 10% - 19.53%.
- ZWM contributes to their county retirement system. They contribute 10.68% for their Classic employees and 9.27% for their PEPRA employees.

### Leaves

- One agency provides 23 days of general leave in lieu of Vacation and Sick leave

#### Vacation Leave (after completion of five years of service):

- The remaining six agencies provide vacation leave for their employees.
- The number of days provided ranges between 14-16 per year.
- ZWM provides 15 days of vacation leave per year.

#### Sick Leave:

- The remaining six agencies provide sick leave for their employees.
- Each provides 12 days of sick leave per year.
- ZWM provides 12 days of sick leave per year.

#### Holiday Leave:

- All agencies provide holiday leave for their employees.
- The number of holidays provided ranges from 13-17 per year (including floating holidays).
- ZWM provides 14 days of holiday leave for its management employees and 16 days for its general employees (including floating holidays).

## CLASSIFICATION AND COMPENSATION STUDY REPORT

### Administrative/Management Leave

- Six agencies provide their employees with administrative/management leave.
- The amount of leave ranges from 24 – 90 hours per year, depending on classification.
- ZWM provides 40 hours of administrative leave to its management employees.

### Deferred Compensation Contribution

- Five agencies contribute to a deferred compensation plan on behalf of their employees.
- Three agencies contribute a dollar amount on a matching basis. The contributions range from \$80/month to the IRS maximum.
- Two agencies contribute a percentage of salary on a matching basis. The contributions range from 1% to 3%, depending on classification.
- ZWM does not contribute to a deferred compensation plan on behalf of its employees.

## INTERNAL SALARY ALIGNMENT ANALYSIS

The market median data is only one factor in establishing a competitive and equitable compensation plan. As the external salary data is collected separately for each classification, the resulting data can be affected by several factors, such as whether positions are designated FLSA exempt or non-exempt, the number of match classes identified, the type of agency where they were found, and the overall staffing level/structure of those agencies. Because of the inconsistencies that may arise from market data alone, it is critical to analyze how the market data aligns with ZWM's established compensation plan and industry standards. This includes considering the following factors:

### Relationship to Classifications Within the Same Reporting Structure

Classifications that are related to each other by discipline, duties, or responsibilities but are separated by level of complexity or authority, such as entry, journey, lead or senior, supervisor, and manager, should be separated by approximately 7.5%-15% at the lower levels and 15% and higher at the supervisory and management levels. This practice provides a healthy separation between classification levels and avoids salary compaction. Salary compaction occurs when classifications differ by 5% or less.

### Relationship to Classifications Across the Class Plan

Classifications with similar authority, autonomy, and responsibilities but assigned to different sections or departments are often compensated similarly. When reviewing internal equity in an organization, classifications are often evaluated for their impact across the class plan for positions with similar authority, autonomy, and core responsibilities.

## CLASSIFICATION AND COMPENSATION STUDY REPORT

### Classifications with Insufficient External Market Data

For non-benchmark classifications or those with insufficient external data, salaries should be evaluated using multiple classification factors. These include education and experience, scope and complexity of the work, the knowledge, skills, and abilities required to perform the work, supervision received and exercised, consequence of error, special certification or licensing requirements, and the organizational structure in which the classification is found.

### **SALARY CONSIDERATIONS**

RGS found that base pay for executive and management positions is below or competitive with the market, while base pay for general employees exceeds the market. Including benefits further widens the gap for executive and management positions, but brings total compensation for general employees closer to the market median.

While these findings reflect a less competitive benefit package, augmenting benefits for individual classifications is challenging as they are negotiated by bargaining units/groups. Therefore, RGS recommends that ZWM modify the base pay for those classifications significantly below the market by considering the external market data and the internal alignment analysis.

For classifications identified as above market, RGS recommends Y-rating these positions. Under this recommendation, salaries based on the salary study would be adopted, and new employees would be hired within the revised salary range. However, current incumbents' salaries would be Y-rated (frozen) until future cost-of-living or other adjustments to the range encompass their current pay.

**CLASSIFICATION AND COMPENSATION STUDY REPORT**

**INTERNAL SALARY ALIGNMENT RATIONALE**

<b>Classification Title</b>	<b>Internal Alignment Rationale</b>	<b>Market/ Internal Alignment Monthly</b>	<b>Current Top Step Salary Monthly</b>
Executive Director	Market	\$18,324	\$16,172
Deputy Director	Internal - 20% below Executive Dir.	\$14,659	\$14,019
Program Manager	Internal - 15% below Deputy Director	\$13,193	\$12,839
Waste Management Specialist*	Market	\$9,204	\$10,227
Senior Program Coordinator	Internal - 20% below Program Mgr.	\$10,554	\$10,354
Program Coordinator*	Market	\$6,938	\$8,521

\*Salaries Y-rated

**CLASSIFICATION AND COMPENSATION STUDY REPORT**

In addition to creating the recommended salary differentials, RGS has calculated the estimated monthly costs of these adjustments. The following chart shows the recommended salary, the current salary, the percentage difference between the two, and the flat dollar difference.

**ESTIMATED COST OF IMPLEMENTING SALARY ADJUSTMENTS**

Classification Title	Market/Internal Alignment	Current Top Step Salary	Percentage to Current Salary	Flat Dollar Difference/ Monthly
Executive Director	\$18,324	\$16,172	-11.74%	\$2,152
Deputy Director	\$14,659	\$14,019	-4.37%	\$640
Program Manager	\$13,193	\$12,839	-2.68%	\$354
Waste Management Specialist*	\$9,204	\$10,227	11.11%	\$0
Senior Program Coordinator	\$10,554	\$10,354	-1.90%	\$200
Program Coordinator*	\$6,938	\$8,521	22.82%	\$0

\*Salaries Y-rated

Other Factors Related to Setting Compensation

While RGS has provided suggestions to address compensation inequities between ZWM and the market, this report is simply a tool for discussing how to set compensation levels.

Other factors must also be considered, such as:

**Impediments to recruitment** – The labor market shifts over time, and for various reasons, a position or positions may become extremely difficult to recruit for. When this occurs, compensation is one factor to consider.

**Value to the Organization** – Some classifications are more valuable to an organization than others. It is critical to consider the value of each classification when reviewing compensation.

**Ripple Effect of an Increase** – Depending on the differentials set between classifications within and across series, modifying all classifications within a series or related to a classification for which an organization is adjusting compensation may become appropriate.

Therefore, it is crucial to understand which other classifications will be affected and the additional administrative and overhead costs associated with the compensation adjustment when implementing a compensation change.

## CLASSIFICATION AND COMPENSATION STUDY REPORT

### RECOMMENDATIONS

- For classifications below the market, adjust salaries so the maximum top-step salary rate is within five percent of the market median.
- For classifications above the market:
- Establish the new salaries in the official salary schedule.
- Y-Rate the salaries for current incumbents until such time the official salary includes the Y-rated salaries.
- Memorialize the internal salary alignment structure as part of ZWM's compensation policy (see below) to be used when conducting salary surveys or establishing new classifications.

### COMPENSATION POLICY

RGS recommends that ZWM create a compensation policy to establish and codify a strategy for setting compensation. This policy should identify the comparator agencies to be surveyed (or, at a minimum, the type of agencies to be surveyed), the benefit components to be used, the method of collecting information, the criteria for determining when compensation studies will be conducted, how the comparable data will be determined, and how the data will be implemented.

RGS recommends that the policy specify how ZWM plans to set compensation based on market data. For example, using the median as the set point for salaries, using either base pay or total compensation, and setting salaries equal to the median or some percentage above or below the median.

In addition to market placement, there are many other factors to consider when setting salaries. The policy should include recruitment, retention, and promotion issues; salaries for other similar positions within the same series or across the organization (internal parity); the value of the work performed to the organization; and fiscal sustainability. ZWM's total compensation package value may also be a factor to consider when determining policy parameters.

Adopting a compensation policy that includes compensation-setting guidance based on these factors will provide a fact-based and analytical foundation and give ZWM the tools needed to resist short-term pressures in favor of long-term equity and fiscal sustainability.

APPENDIX A

Zero Waste Marin (ZWM)  
Competitiveness Within the Labor Market  
Above, Below, Competitive

BENCHMARK CLASSIFICATION TITLE	# of Comps	BASE PAY				CLASSIC EMPLOYEES				PEPRA EMPLOYEES			
		ZWM Base Salary	Market Median Salary	ZWM to Market Median %	Top Step to the Median of Market	ZWM Total Comp	Market Median Total Comp	ZWM Market Median Total Comp	Total Comp to the Median of market	ZWM Total Comp	Market Median Total Comp	ZWM to Market Median Total Comp	Total Comp to the Median of market
Executive Director	7	\$16,172	\$18,324	-11.74%	Below	\$20,288	\$25,716	-21.11%	Below	\$18,560	\$23,338	-20.47%	Below
Deputy Director	4	\$14,019	\$14,406	-2.69%	Competitive	\$17,905	\$20,291	-11.76%	Below	\$17,707	\$19,862	-10.85%	Below
Program Manager	5	\$12,839	\$13,818	-7.09%	Below	\$16,598	\$17,953	-7.55%	Below	\$16,417	\$17,604	-6.74%	Below
Program Coordinator	3	\$8,521	\$6,938	22.82%	Above	\$11,820	\$11,656	1.41%	Competitive	\$11,699	\$11,547	1.32%	Competitive
Waste Management Specialist	4	\$10,227	\$9,204	11.11%	Above	\$14,655	\$13,828	5.98%	Above	\$13,563	\$13,148	3.16%	Competitive
Principal Planner*	3	\$14,019	\$12,117	15.69%	Above	\$17,905	\$17,959	-0.30%	Competitive	\$17,707	\$17,294	2.39%	Competitive

\* As the Principal Planner was an alternative classification recommendation to the Deputy Director, RGS collected compensation data for both classifications.

# ZERO WASTE MARIN

## APPENDIX A

		X	INFO	X	INFO	INFO	X	INFO	INFO	X	INFO	INFO	X	INFO	INFO	X*	X	X					X	X	X	X	X	X
EXECUTIVE DIRECTOR																												
Agency	Classification Title	Top Monthly Salary	MEDICAL INSURANCE			DENTAL INSURANCE			VISION INSURANCE			SOCIAL SECURITY		PENSION (Classic)			PENSION (PEPRA)			OTHER RETIREMENT				TOTAL COMPENSATION				
			EE Paid Medical (Full Family)	ER Paid Medical (Full Family)	Total Cost Medical (Full Family)	EE Paid Dental (Full Family)	ER Paid Dental (Full Family)	Total Cost Dental (Full Family)	EE Paid Vision (Full Family)	ER Paid Vision (Full Family)	Total Cost Vision (Full Family)	Employee Portion (6.2% \$14,675 mo. cap)	Employer Portion (6.2% \$14,675 mo. cap)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contributions	Employer Paid Employee Contribution (EPMC)	Employer Retirement Contribution (Normal Rate)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contribution	Employer Retirement Contribution	Employer Retirement Contribution	Employee Retirement Contribution	Deferred Compensation Contribution	Other Forms of Compensation	Total Benefits Classic Retirement	Total Pay and Benefits - Classic Retirement	Total Benefits PEPRA Retirement	Total Pay and Benefits - PEPRA Retirement
Recycle Del Norte (Del Norte Solid WMA)	Executive Director	\$10,670.50	\$838.27	\$1,128.68	\$1,966.94	\$0.00	\$43.15	\$43.15	\$0.00	\$9.00	\$9.00	\$661.57	\$661.57	\$853.64				\$2,291.10	\$853.64			\$0.00	\$0.00	\$1,842.40	\$12,512.90	\$1,842.40	\$12,512.90	
Recycle More (W. Contra Costa Co WMA)	Executive Director	\$17,021.58	\$0.00	\$3,039.04	\$3,039.04	\$0.00	\$143.25	\$143.25	\$0.00	\$67.36	\$67.36	\$0.00	\$0.00	\$1,191.51	\$0.00	\$0.00	\$2,291.10	\$1,319.17	\$0.00	\$1,354.92	\$80.00	\$1,097.76	\$6,718.52	\$23,740.10	\$4,427.41	\$21,448.99		
Recycle Smart (Central Contra Costa Co WMA)	Executive Director	\$19,734.00	\$0.00	\$2,931.84	\$2,931.84	\$28.31	\$76.77	\$105.08	\$0.00	\$15.76	\$15.76	\$0.00	\$0.00	\$1,381.38	\$0.00	\$0.00	\$2,164.82	\$1,628.06	\$0.00	\$1,632.00	\$0.00	\$793.03	\$5,982.22	\$25,716.22	\$3,817.40	\$23,551.40		
Rethink Waste (South Bayside WMA -SBWMA)	Executive Director	\$21,648.36	\$0.00	\$1,552.00	\$1,552.00	\$0.00	\$73.00	\$73.00	\$0.00	\$18.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,164.84	\$0.00	\$432.97	\$4,240.80	\$25,889.17	\$4,240.80	\$25,889.17	
SLO Integrated Waste Mgmt. Auth. (IVMA)	Executive Director	\$16,250.00	\$317.50	\$1,897.00	\$2,214.50	\$136.68	\$0.00	\$13,668.00	\$24.62	\$0.00	\$24.62	\$909.85	\$909.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$979.17	\$127.94	\$7,087.58	\$23,337.58	\$7,087.58	\$23,337.58	
StopWaste (Alameda Co)	Executive Director	\$25,169.08	\$0.00	\$2,893.54	\$2,893.54	\$0.00	\$165.22	\$165.22	\$0.00	\$27.37	\$0.00	\$0.00	\$0.00	\$2,013.53	\$0.00	\$0.00	\$3,568.98	\$1,950.60	\$0.00	\$2,003.46	\$297.67	\$0.00	\$6,952.77	\$32,121.86	\$3,383.80	\$28,552.88		
Zero Waste Sonoma (Sonoma Co)	Executive Director	\$18,323.73	\$0.00	\$2,652.00	\$2,652.00	\$28.26	\$97.83	\$0.00	\$0.00	\$16.14	\$16.14	\$1,136.07	\$1,136.07	\$2,349.10	\$0.00	\$0.00	\$3,331.25	\$1,962.47	\$0.00	\$2,325.28	\$549.71	\$215.00	\$7,998.01	\$26,321.74	\$4,666.75	\$22,990.48		
<b>Zero Waste Marin</b>	<b>Executive Director</b>	<b>\$16,172.00</b>	\$452.73	\$2,388.45	\$2,841.17	\$152.73	\$0.00	\$152.73	\$15.60	\$0.00	\$15.60	\$0.00	\$0.00	\$1,460.33	\$0.00	\$0.00	\$1,727.17	\$1,492.68	\$0.00	\$1,499.14	\$0.00	\$0.00	\$4,115.62	\$20,287.62	\$2,388.45	\$18,560.45		
<b>Median of Comparator Agencies</b>		<b>\$18,324</b>																								<b>\$25,716</b>	<b>\$23,338</b>	
<b>% Above/Below Median</b>		<b>-11.74%</b>																								<b>-21.11%</b>	<b>-20.47%</b>	
<b>Average of Comparator Agencies</b>		<b>\$18,402</b>																								<b>\$24,234</b>	<b>\$22,612</b>	
<b>% Above/Below Average</b>		<b>-12.12%</b>																								<b>-16.29%</b>	<b>-17.92%</b>	

X - Included in the total compensation calculation  
 X\* - This is subtracted from the total compensation calculation as it reduces the City's liability  
 INFO - Amounts are shown for informational purposes only. Not included in the total compensation calculation  
 NCC - No Comparable Classification

**CLASSIFICATION NOTES:**  
 Recycle Del Norte (Del Norte solid WMA) Req coursework equivalent to 4 year degree + 5 yrs experience.  
 Recycle More (W. Contra Costa Co WMA) Req. 4 year degree + 8-10 yrs management experience. Also functions as Controller.  
 Recycle Smart (Central Contra Costa Co WMA) No job description  
 Rethink Waste (South Bayside WMA -SBWMA) No job description  
 SLO Integrated Waste Mgmt. Auth. (IVMA) Req: 4 year degree + broad and extensive work experience in management/administrative. Other compensation: Contribution to Post-Employment Healthcare Plan of 2% of base salary; \$90/mo Communication allowance  
 StopWaste Req. 4 year degree or equivalent + 10 yrs experience.  
 Zero Waste Sonoma Req. 4 year degree + 5 yrs experience in recycling or solid waste management including 4 yrs administrative and supervisory responsibilities..



# ZERO WASTE MARIN

## APPENDIX A

		X	INFO	X	INFO	INFO	X	INFO	INFO	X	INFO	INFO	X	INFO	INFO	X*	X	X		X	X	X	X	X	X	X			
DEPUTY DIRECTOR																													
Agency	Classification Title	Top Monthly Salary	MEDICAL INSURANCE			DENTAL INSURANCE			VISION INSURANCE			SOCIAL SECURITY		PENSION (Classic)				PENSION (PEPRA)			OTHER RETIREMENT		TOTAL COMPENSATION						
			EE Paid Medical (Full Family)	ER Paid Medical (Full Family)	Total Cost Medical (Full Family)	EE Paid Dental (Full Family)	ER Paid Dental (Full Family)	Total Cost Dental (Full Family)	EE Paid Vision (Full Family)	ER Paid Vision (Full Family)	Total Cost Vision (Full Family)	Employee Portion (6.2% - \$14,675 mo. cap)	Employer Portion (6.2% - \$14,675 mo. cap)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contributions	Employer Paid Employee Contribution (EPMC)	Employer Retirement Contribution (Normal Rate)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contribution	Employer Retirement Contribution	Employer Retirement Contribution	Employee Retirement Contribution	Deferred Compensation Contribution	Other Forms of Compensation	Total Benefits Classic Retirement	Total Pay and Benefits - Classic Retirement	Total Benefits PEPRA Retirement	Total Pay and Benefits - PEPRA Retirement	
Recycle Del Norte (Del Norte solid WMA)	Assistant Director	\$7,499.03	\$679.69	\$1,287.25	\$1,966.94	\$0.00	\$43.15	\$43.15	\$0.00	\$9.00	\$9.00	\$464.94	\$464.94	\$599.92	\$0.00	\$0.00	\$2,101.00	\$599.92	\$0.00	\$1,242.49	\$0.00	\$0.00	\$0.00	\$0.00	\$1,804.34	\$9,303.37	\$1,804.34	\$9,303.37	
Recycle More (W. Contra Costa Co WMA)	Deputy Director	\$15,609.20	\$0.00	\$3,039.04	\$3,039.04	\$0.00	\$143.25	\$143.25	\$0.00	\$67.36	\$67.36	\$0.00	\$0.00	\$1,092.64	\$0.00	\$0.00	\$0.00	\$1,209.71	\$0.00	\$1,242.49	\$0.00	\$80.00	\$111.25	\$5,541.90	\$21,151.09	\$4,683.39	\$20,292.59		
Recycle Smart (Central Contra Costa Co WMA)	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Rethink Waste (South Bayside WMA -SBWMA)	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
SLO Integrated Waste Mgmt. Auth. (IVMA)	Deputy Director	\$13,202.92	\$399.50	\$1,815.00	\$2,214.50	\$136.68	\$0.00	\$136.68	\$24.62	\$0.00	\$24.62	\$818.58	\$818.58	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,578.53	\$0.00	\$979.17	\$36.30	\$6,227.58	\$19,430.49	\$6,227.58	\$19,430.49	
StopWaste (Alameda Co)	Deputy Executive Director	\$22,872.00	\$0.00	\$2,893.54	\$2,893.54	\$0.00	\$165.22	\$165.22	\$0.00	\$27.37	\$0.00	\$0.00	\$0.00	\$1,829.76	\$0.00	\$0.00	\$3,243.25	\$1,772.58	\$0.00	\$1,820.61	\$0.00	\$297.67	\$0.00	\$6,627.05	\$29,499.05	\$5,204.41	\$28,076.41		
Zero Waste Sonoma (Sonoma Co)	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
<b>Zero Waste Marin</b>	<b>Deputy Director</b>	<b>\$14,019.20</b>	<b>\$452.73</b>	<b>\$2,388.45</b>	<b>\$2,841.17</b>	<b>\$152.73</b>	<b>\$0.00</b>	<b>\$152.73</b>	<b>\$15.60</b>	<b>\$0.00</b>	<b>\$15.60</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,265.93</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,497.25</b>	<b>\$1,293.97</b>	<b>\$0.00</b>	<b>\$1,299.58</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,885.70</b>	<b>\$17,904.90</b>	<b>\$3,688.03</b>	<b>\$17,707.23</b>	
<b>Median of Comparator Agencies</b>		<b>\$14,406</b>																								<b>\$20,291</b>		<b>\$19,862</b>	
<b>% Above/Below Median</b>		<b>-2.69%</b>																								<b>-11.76%</b>		<b>-10.85%</b>	
<b>Average of Comparator Agencies</b>		<b>\$14,796</b>																									<b>\$19,846</b>		<b>\$19,276</b>
<b>% Above/Below Average</b>		<b>-5.25%</b>																								<b>-9.78%</b>		<b>-8.14%</b>	

X - Included in the total compensation calculation

X\* - This is subtracted from the total compensation calculation as it reduces the City's liability

INFO - Amounts are shown for informational purposes only. Not included in the total compensation calculation

NCC - No Comparable Classification

### CLASSIFICATION NOTES:

Recycle Del Norte (Del Norte solid WMA)

Req: 4 yr degree + 5 yrs. exp.

Recycle More (W. Contra Costa Co WMA)

NCC - No Comparable Classification

Recycle Smart (Central Contra Costa Co WMA)

NCC - No Comparable Classification

Rethink Waste (South Bayside WMA -SBWMA)

4 yr degree + 5 yrs exp. Supervisory exp desirable.

SLO Integrated Waste Mgmt. Auth. (IVMA)

Req: 4 yr degree + 6 yrs. exp, including 2 supervisory. Other compensation: Contribution to Post-Employment Healthcare Plan of 2% of base salary

StopWaste

4 yr degree + 4 yrs exp. Supervisory exp desirable.

Zero Waste Sonoma

Req. 4 yr degree in urban, regional or environmental studies + 4 yrs or more of professional planning experience.

# ZERO WASTE MARIN

## APPENDIX A

PRINCIPAL PLANNER		X	INFO	X	INFO	INFO	X	INFO	INFO	X	INFO	INFO	X	INFO	INFO	X*	X	X	X	X	X	X	X	X	X	X	X		
Agency	Classification Title	Top Monthly Salary	MEDICAL INSURANCE			DENTAL INSURANCE			VISION INSURANCE			SOCIAL SECURITY		PENSION (Classic)				PENSION (PEPRA)			OTHER RETIREMENT		TOTAL COMPENSATION						
			EE Paid Medical (Full Family)	ER Paid Medical (Full Family)	Total Cost Medical (Full Family)	EE Paid Dental (Full Family)	ER Paid Dental (Full Family)	Total Cost Dental (Full Family)	EE Paid Vision (Full Family)	ER Paid Vision (Full Family)	Total Cost Vision (Full Family)	Employee Portion (6.2% - \$14,675 mo. cap)	Employer Portion (6.2% - \$14,675 mo. cap)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contributions	Employer Paid Employee Contribution (EPMC)	Employer Retirement Contribution (Normal Rate)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contribution	Employer Retirement Contribution	Employer Retirement Contribution	Employee Retirement Contribution	Deferred Compensation Contribution	Other Forms of Compensation	Total Benefits Classic Retirement	Total Pay and Benefits - Classic Retirement	Total Benefits PEPRA Retirement	Total Pay and Benefits - PEPRA Retirement	
Recycle Del Norte (Del Norte Solid WMA)	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Recycle More (W. Contra Costa Co WMA)	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Recycle Smart (Central Contra Costa Co WMA)	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rethink Waste (South Bayside WMA -SBWMA)	Program Manager II	\$10,632.00	\$0.00	\$1,552.00	\$1,552.00	\$0.00	\$73.00	\$73.00	\$0.00	\$18.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,063.20	\$0.00	\$212.64	\$0.00	\$2,918.84	\$13,550.84	\$2,918.84	\$13,550.84	
SLO Integrated Waste Mgmt. Auth. (IVMA)	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
StopWaste (Alameda Co)	Program Manager III	\$14,822.00	\$0.00	\$2,893.54	\$2,893.54	\$0.00	\$165.22	\$165.22	\$0.00	\$27.37	\$0.00	\$0.00	\$0.00	\$0.00	\$1,185.76	\$0.00	\$0.00	\$2,101.76	\$1,148.71	\$0.00	\$1,179.83	\$297.67	\$0.00	\$5,485.56	\$20,307.56	\$4,563.63	\$19,385.63		
Zero Waste Sonoma (Sonoma Co)	Supervisor Planner	\$12,117.47	\$0.00	\$2,652.00	\$2,652.00	\$28.26	\$97.83	\$126.09	\$0.00	\$16.14	\$16.14	\$751.28	\$751.28	\$1,553.46	\$0.00	\$0.00	\$2,202.96	\$1,297.78	\$0.00	\$1,537.71	\$121.17	\$0.00	\$5,841.38	\$17,958.85	\$5,176.13	\$17,293.60			
<b>Zero Waste Marin</b>	<b>Principal Planner</b>	<b>\$14,019.20</b>	<b>\$452.73</b>	<b>\$2,388.45</b>	<b>\$2,841.17</b>	<b>\$152.73</b>	<b>\$0.00</b>	<b>\$152.73</b>	<b>\$15.60</b>	<b>\$0.00</b>	<b>\$15.60</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,265.93</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,497.25</b>	<b>\$1,293.97</b>	<b>\$0.00</b>	<b>\$1,299.58</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,885.70</b>	<b>\$17,904.90</b>	<b>\$3,688.03</b>	<b>\$17,707.23</b>	
<b>Median of Comparator Agencies</b>		<b>\$12,117</b>																										<b>\$17,959</b>	<b>\$17,294</b>
<b>% Above/Below Median</b>		<b>15.69%</b>																										<b>-0.30%</b>	<b>2.39%</b>
<b>Average of Comparator Agencies</b>		<b>\$12,524</b>																										<b>\$17,272</b>	<b>\$16,743</b>
<b>% Above/Below Average</b>		<b>11.94%</b>																										<b>3.66%</b>	<b>5.76%</b>

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X\* - This is subtracted from the total compensation calculation as it reduces the City's liability  
INFO - Amounts are shown for informational purposes only. Not included in the total compensation calculation  
NCC - No Comparable Classification

**CLASSIFICATION NOTES:**  
Recycle Del Norte (Del Norte solid WMA) NCC - No Comparable Classification  
Recycle More (W. Contra Costa Co WMA) NCC - No Comparable Classification  
Recycle Smart (Central Contra Costa Co WMA) NCC - No Comparable Classification  
Rethink Waste (South Bayside WMA -SBWMA) 4 yr degree + 5 yrs exp. Supervisory exp desirable.  
SLO Integrated Waste Mgmt. Auth. (IVMA) NCC - No Comparable Classification  
StopWaste 4 yr degree + 4 yrs exp. Supervisory exp desirable.  
Zero Waste Sonoma Req. 4 yr degree in urban, regional or environmental studies + 4 yrs or more of professional planning experience.



# ZERO WASTE MARIN

## APPENDIX A

		X	INFO	X	INFO	INFO	X	INFO	INFO	X	INFO	INFO	X	INFO	INFO	X*	X	X		X	X	X	X	X	X	X	
PROGRAM MANAGER																											
Agency	Classification Title	Top Monthly Salary	MEDICAL INSURANCE			DENTAL INSURANCE			VISION INSURANCE			SOCIAL SECURITY		PENSION (Classic)				PENSION (PEPRA)			OTHER RETIREMENT		TOTAL COMPENSATION				
			EE Paid Medical (Full Family)	ER Paid Medical (Full Family)	Total Cost Medical (Full Family)	EE Paid Dental (Full Family)	ER Paid Dental (Full Family)	Total Cost Dental (Full Family)	EE Paid Vision (Full Family)	ER Paid Vision (Full Family)	Total Cost Vision (Full Family)	Employee Portion	Employer Portion	Employee Paid Portion Employee Contribution	Employee Paid Employer Contributions	Employer Paid Employee Contribution (EPMC)	Employer Retirement Contribution (Normal Rate)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contribution	Employer Retirement Contribution	Employer Retirement Contribution	Employee Retirement Contribution	Deferred Compensation Contribution	Other Forms of Compensation	Total Benefits Classic Retirement	Total Pay and Benefits - Classic Retirement	Total Benefits PEPRA Retirement
Recycle Del Norte (Del Norte solid WMA)	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recycle More (W. Contra Costa Co WMA)	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recycle Smart (Central Contra Costa Co WMA)	Waste Prevention & Recycling Mgr. I	\$12,927.19	\$0.00	\$2,931.84	\$2,931.84	\$28.31	\$76.77	\$105.08	\$0.00	\$15.76	\$15.76	\$0.00	\$0.00	\$904.90	\$0.00	\$0.00	\$1,418.11	\$1,066.49	\$0.00	\$1,069.08	\$0.00	\$583.59	\$5,026.08	\$17,953.27	\$4,677.04	\$17,604.23	
Rethink Waste (South Bayside WMA -SBWMA)	Program Manager III	\$13,843.08	\$0.00	\$1,552.00	\$1,552.00	\$0.00	\$73.00	\$73.00	\$0.00	\$18.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,384.31	\$0.00	\$276.86	\$3,304.17	\$17,147.25	\$3,304.17	\$17,147.25
SLO Integrated Waste Mgmt. Auth. (IVMA)	Program Manager	\$9,109.42	\$399.50	\$1,815.00	\$2,214.50	\$136.68	\$0.00	\$136.68	\$24.62	\$0.00	\$24.62	\$564.78	\$564.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,779.07	\$0.00	\$979.17	\$5,174.32	\$14,283.74	\$5,174.32	\$14,283.74
StopWaste (Alameda Co)	Program Manager III	\$14,822.00	\$0.00	\$2,893.54	\$2,893.54	\$0.00	\$165.22	\$165.22	\$0.00	\$27.37	\$0.00	\$0.00	\$0.00	\$1,185.76	\$0.00	\$0.00	\$2,101.76	\$1,148.71	\$0.00	\$1,179.83	\$297.67	\$0.00	\$5,485.56	\$20,307.56	\$4,563.63	\$19,385.63	
Zero Waste Sonoma (Sonoma Co)	Recycling Manager	\$13,818.47	\$0.00	\$2,652.00	\$2,652.00	\$28.26	\$97.83	\$126.09	\$0.00	\$16.14	\$16.14	\$856.75	\$856.75	\$1,771.53	\$0.00	\$0.00	\$2,512.20	\$1,479.96	\$0.00	\$1,753.56	\$414.55	\$0.00	\$6,549.47	\$20,367.94	\$5,790.83	\$19,609.30	
<b>Zero Waste Marin</b>	<b>Program Manager</b>	<b>\$12,838.80</b>	\$452.73	\$2,388.45	\$2,841.17	\$152.73	\$0.00	\$152.73	\$15.60	\$0.00	\$15.60	\$0.00	\$0.00	\$1,159.34	\$0.00	\$0.00	\$1,371.18	\$1,185.02	\$0.00	\$1,190.16	\$0.00	\$0.00	\$0.00	\$3,759.63	\$16,598.43	\$3,578.60	\$16,417.40
<b>Median of Comparator Agencies</b>		<b>\$13,818</b>																							<b>\$17,953</b>		<b>\$17,604</b>
<b>% Above/Below Median</b>		<b>-7.09%</b>																							<b>-7.55%</b>		<b>-6.74%</b>
<b>Average of Comparator Agencies</b>		<b>\$12,904</b>																							<b>\$18,012</b>		<b>\$17,606</b>
<b>% Above/Below Average</b>		<b>-0.51%</b>																							<b>-7.85%</b>		<b>-6.75%</b>

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NCC - No Comparable Classification

**CLASSIFICATION NOTES:**  
Recycle Del Norte (Del Norte solid WMA) NCC - No Comparable Classification  
Recycle More (W. Contra Costa Co WMA) NCC - No Comparable Classification ( Agency had classification. In June, 2025, created a Deputy Executive Director and Regulator Manager which has technical and managerial responsibilities specific to the programs managed. The Program Manager Classifications for Recycling and Outreach are not allocated for 2025.  
Recycle Smart (Central Contra Costa Co WMA) Req. +5 yrs experience.  
Rethink Waste (South Bayside WMA -SBWMA) 4 yr degree + 7-10 yrs exp including supervisory  
SLO Integrated Waste Mgmt. Auth. (IVMA) Req 4 yr degree + 3 yrs exp. or 5 yrs. exp.  
StopWaste 4 yr degree + 4 yrs exp.  
Zero Waste Sonoma College coursework + 3 yrs prof experience in recycling or solid waste management including 2 yrs with responsibility for marketing and public information. 4 yr degree desirable.



# ZERO WASTE MARIN

## APPENDIX A

PROGRAM COORDINATOR		X	INFO	X	INFO	INFO	X	INFO	INFO	X	INFO	INFO	X	INFO	INFO	X*	X	X	X	X	X	X	X	X	X	X	X	
Agency	Classification Title	Top Monthly Salary	MEDICAL INSURANCE			DENTAL INSURANCE			VISION INSURANCE			SOCIAL SECURITY		PENSION (Classic)				PENSION (PEPRA)			OTHER RETIREMENT		TOTAL COMPENSATION					
			EE Paid Medical (Full Family)	ER Paid Medical (Full Family)	Total Cost Medical (Full Family)	EE Paid Dental (Full Family)	ER Paid Dental (Full Family)	Total Cost Dental (Full Family)	EE Paid Vision (Full Family)	ER Paid Vision (Full Family)	Total Cost Vision (Full Family)	Employee Portion	Employer Portion	Employee Paid Portion Employee Contribution	Employee Paid Employer Contributions	Employer Paid Employee Contribution (EPMC)	Employer Retirement Contribution (Normal Rate)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contribution	Employer Retirement Contribution	Employer Retirement Contribution	Employee Retirement Contribution	Deferred Compensation Contribution	Other Forms of Compensation	Total Benefits Classic Retirement	Total Pay and Benefits - Classic Retirement	Total Benefits PEPRA Retirement	Total Pay and Benefits - PEPRA Retirement
Recycle Del Norte (Del Norte solid WMA)	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Recycle More (W. Contra Costa Co WMA)	Coor., Recycling & HHW Prog	\$6,037.28	\$0.00	\$3,039.04	\$3,039.04	\$0.00	\$143.25	\$143.25	\$0.00	\$67.36	\$67.36	\$0.00	\$0.00	\$422.61	\$0.00	\$0.00	\$812.62	\$467.89	\$0.00	\$480.57	\$0.00	\$0.00	\$80.00	\$111.25	\$4,253.52	\$10,290.80	\$3,921.47	\$9,958.75
Recycle Smart (Central Contra Costa Co WMA)	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rethink Waste (South Bayside WMA -SBWMA)	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
SLO Integrated Waste Mgmt. Auth. (IVMA)	Program Coordinator	\$6,937.67	\$399.50	\$1,815.00	\$2,214.50	\$136.68	\$0.00	\$136.68	\$24.62	\$0.00	\$24.62	\$430.14	\$430.14	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,354.93	\$0.00	\$979.17	\$138.75	\$4,717.98	\$11,655.65	\$4,717.98	\$11,655.65
StopWaste (Alameda Co)	Program Specialist II	\$8,933.00	\$0.00	\$2,893.54	\$2,893.54	\$0.00	\$165.22	\$165.22	\$0.00	\$27.37	\$0.00	\$0.00	\$0.00	\$714.64	\$0.00	\$0.00	\$1,266.70	\$692.31	\$0.00	\$711.07	\$0.00	\$297.67	\$0.00	\$4,650.50	\$13,583.50	\$4,094.86	\$13,027.86	
Zero Waste Sonoma (Sonoma Co)	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Zero Waste Marin</b>	<b>Program Coordinator</b>	<b>\$8,521.07</b>	<b>\$452.73</b>	<b>\$2,388.45</b>	<b>\$2,841.17</b>	<b>\$152.73</b>	<b>\$0.00</b>	<b>\$152.73</b>	<b>\$15.60</b>	<b>\$0.00</b>	<b>\$15.60</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$769.45</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$910.05</b>	<b>\$786.49</b>	<b>\$0.00</b>	<b>\$789.90</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$3,298.50</b>	<b>\$11,819.56</b>	<b>\$3,178.35</b>	<b>\$11,699.42</b>
<b>Median of Comparator Agencies</b>		<b>\$6,938</b>																										
<b>% Above/Below Median</b>		<b>22.82%</b>																										
<b>Average of Comparator Agencies</b>		<b>\$7,303</b>																										
<b>% Above/Below Average</b>		<b>16.68%</b>																										

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INFO - Amounts are shown for informational purposes only. Not included in the total compensation calculation

NCC - No Comparable Classification

**CLASSIFICATION NOTES:**

- Recycle Del Norte (Del Norte solid WMA) NCC - No Comparable Classification
- Recycle More (W. Contra Costa Co WMA) Req. 4 yr. degree + 2 yrs exp. recycling and office environment experience.
- Recycle Smart (Central Contra Costa Co WMA) NCC - No Comparable Classification
- Rethink Waste (South Bayside WMA -SBWMA) Duties handled by various Program Manager positions
- SLO Integrated Waste Mgmt. Auth. (IVMA) Req. 4 yr. degree + 2 yrs. exp.
- StopWaste HS supplemented by college coursework in related field + 3 years of increasingly resp experience in coordinating, implementing and promoting assigned program/projects in waste prevention, recycling, hhw mangement, etc.
- Zero Waste Sonoma NCC - No Comparable Classification



# ZERO WASTE MARIN

## APPENDIX A

		X	INFO	X	INFO	INFO	X	INFO	INFO	X	INFO	INFO	X	INFO	INFO	X*	X	X	X	X	X	X	X	X	X	X	X		
WASTE MANAGEMENT SPECIALIST																													
Agency	Classification Title	Top Monthly Salary	MEDICAL INSURANCE			DENTAL INSURANCE			VISION INSURANCE			SOCIAL SECURITY		PENSION (Classic)				PENSION (PEPRA)			OTHER RETIREMENT		Deferred Compensation	Other Forms of Compensation	TOTAL COMPENSATION				
			EE Paid Medical (Full Family)	ER Paid Medical (Full Family)	Total Cost Medical (Full Family)	EE Paid Dental (Full Family)	ER Paid Dental (Full Family)	Total Cost Dental (Full Family)	EE Paid Vision (Full Family)	ER Paid Vision (Full Family)	Total Cost Vision (Full Family)	Employee Portion	Employer Portion	Employee Paid Portion Employee Contribution	Employee Paid Employer Contributions	Employer Paid Employee Contribution (EPMC)	Employer Retirement Contribution (Normal Rate)	Employee Paid Portion Employee Contribution	Employee Paid Employer Contribution	Employer Retirement Contribution	Employer Retirement Contribution	Employee Retirement Contribution			Total Benefits Classic Retirement	Total Pay and Benefits - Classic Retirement	Total Benefits PEPRA Retirement	Total Pay and Benefits - PEPRA Retirement	
Recycle Del Norte (Del Norte solid WMA)	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Recycle More (W. Contra Costa Co WMA)	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Recycle Smart (Central Contra Costa Co WMA)	NCC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rethink Waste (South Bayside WMA -SBWMA)	Program Manager I	\$8,804.17	\$0.00	\$1,552.00	\$1,552.00	\$0.00	\$73.00	\$73.00	\$0.00	\$18.00	\$18.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$880.42	\$0.00	\$176.08		\$2,699.50	\$11,503.67	\$2,699.50	\$11,503.67	
SLO Integrated Waste Mgmt. Auth. (IVMA)	Administrative Analyst	\$7,632.17	\$399.50	\$1,815.00	\$2,214.50	\$136.68	\$0.00	\$136.68	\$24.62	\$0.00	\$24.62	\$473.19	\$473.19	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,490.56	\$0.00	\$979.17	\$152.64	\$4,910.57	\$12,542.73	\$4,910.57	\$12,542.73	
StopWaste (Alameda Co)	Senior Program Services Specialist	\$9,604.00	\$0.00	\$2,893.54	\$2,893.54	\$0.00	\$165.22	\$165.22	\$0.00	\$27.37	\$27.37	\$0.00	\$0.00	\$0.00	\$1,361.85	\$744.31	\$0.00	\$764.48					\$297.67		\$5,510.12	\$15,114.12	\$4,148.28	\$13,752.28	
Zero Waste Sonoma (Sonoma Co)	Waste Management Specialist II	\$9,713.80	\$0.00	\$2,652.00	\$2,652.00	\$28.26	\$97.83	\$126.09	\$0.00	\$16.14	\$16.14	\$602.26	\$602.26	\$1,245.31	\$0.00	\$0.00	\$1,765.97	\$1,040.35	\$0.00	\$1,232.68			\$97.14	\$0.00	\$6,464.01	\$16,177.81	\$4,698.04	\$14,411.84	
<b>Zero Waste Marin</b>	<b>Waste Management Specialist</b>	<b>\$10,226.67</b>	\$452.73	\$2,388.45	\$2,841.17	\$152.73	\$0.00	\$152.73	\$15.60	\$0.00	\$15.60	\$0.00	\$0.00	\$923.47	\$0.00	\$0.00	\$1,092.21	\$943.92	\$0.00	\$948.01	\$0.00	\$0.00	\$0.00	\$0.00	\$4,428.67	\$14,655.33	\$3,336.46	\$13,563.13	
<b>Median of Comparator Agencies</b>		<b>\$9,204</b>																									<b>\$13,828</b>		<b>\$13,148</b>
<b>% Above/Below Median</b>		<b>11.11%</b>																									<b>5.98%</b>		<b>3.16%</b>
<b>Average of Comparator Agencies</b>		<b>\$8,939</b>																									<b>\$13,835</b>		<b>\$13,053</b>
<b>% Above/Below Average</b>		<b>14.41%</b>																									<b>5.93%</b>		<b>3.91%</b>

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INFO - Amounts are shown for informational purposes only. Not included in the total compensation calculation  
NCC - No Comparable Classification

**CLASSIFICATION NOTES:**  
Recycle More (W. Contra Costa Co WMA) No Comparable Classification  
Recycle Smart (Central Contra Costa Co WMA) No Comparable Classification  
Zero Waste Sonoma College coursework + 3 yrs experience in solid waste management or waste diversion program.  
SLO Integrated Waste Mgmt. Auth. (IVMA) Req 4 yr. degree + 2 yrs. exp.  
Recycle Del Norte (Del Norte solid WMA) NCC - No Comparable Classification  
StopWaste HS or equiv + 5 yrs increasingly responsible exp  
Rethink Waste (South Bayside WMA -SBWMA) 4 yr degree + 3 yrs exp



APPENDIX A

ZERO WASTE MARIN COMPENSATION STUDY NOTES 2026

Comparable Agencies	Employer Paid Health Benefits (Full Family Rate)
Zero Waste Marin	ER pays Benefit Contribution of up to \$2,388.45 per month for medical, dental (Delta Dental), and vision (VSP). EE is responsible for remaining costs.
Recycle Del Norte (Del Norte solid WMA)	Employee contributes %5 of gross biweekly salary toward healthcare premium and the employer contributes remaining amount. Employees pay the full cost of dependents. Employer pays full cost of Vision and Dental.
Recycle More (W. Contra Costa Co WMA)	Medical CalPERS Kaiser) ER Pays 100% - \$3,039.04/mo; Dental ER Pays 100% - \$143.25/mo.; Vision: ER Pays 100% - \$67.36/mo.
Recycle Smart (Central Contra Costa Co WMA)	Medical Kaiser: ER Pays 100% -\$2,931.84/mo.; Dental EE: \$28.31/mo. ER: \$76.77/mo; Vision: ER Pays 100% - \$15.76/mo.
Rethink Waste (South Bayside WMA -SBWMA)	Premium cost based on age of employees
SLO Integrated Waste Mgmt. Auth. (IVMA)	Employer contributes \$1,815/mo toward health (medical/dental/vision) benefits for all staff except Executive Director who receives \$1,897 for health benefits.
StopWaste	100% Employer Paid - Medical, Dental Vision - Up to max of HMO plan
Zero Waste Sonoma	Medical ER Pays 100% - \$2652/mo; Dental EE: \$28.26/mo ER: \$97.83/mo.; Vision: ER Pays 100% - \$16.14/mo.

Comparable Agencies	Social Security (\$176,100 max)
Zero Waste Marin	No
Recycle Del Norte (Del Norte solid WMA)	Yes ER participates in SS
Recycle More (W. Contra Costa Co WMA)	No
Recycle Smart (Central Contra Costa Co WMA)	No
Rethink Waste (South Bayside WMA -SBWMA)	N/A
SLO Integrated Waste Mgmt. Auth. (IVMA)	Yes ER participates in SS
StopWaste	N/A
Zero Waste Sonoma	Yes ER participates in SS

Comparable Agencies	Retirement Benefits
Zero Waste Marin	MCERA (Classic) EE: 9.03% ER: 10.68%. PEPR A EE: 9.23% ER: 9.27%
Recycle Del Norte (Del Norte solid WMA)	Retirement benefits: Classic: 2% at 55 PEPR A: 2% at 62. Per MOU, both Classic and PEPR A EE contribute 8%. Employer participates in CalPERS California Employers' Retiree Benefit Trust (CERBT) plan. The employer contribution is not calculated as percent of employee salary but as a total amount.
Recycle More (W. Contra Costa Co WMA)	CalPERS (Classic) EE: 7% ER: 13.46%; PEPR A: EE: 7.75% ER: 7.96%
Recycle Smart (Central Contra Costa Co WMA)	CalPERS (Classic) 2%@60: EE: 7% ER: 10.97%; 2%@62: PEPR A: EE: 8.25% ER: 8.27%
Rethink Waste (South Bayside WMA -SBWMA)	401(a) 10% of salary (in lieu of any other retirement plan)
SLO Integrated Waste Mgmt. Auth. (IVMA)	Employer contributes 19.53% of gross salary to 401(a).
StopWaste	CalPERS (Classic): 2.5% @ 55: ER: 14.98; PEPR A: 2% @62 ER: 7.96
Zero Waste Sonoma	SCERA (Legacy) 2%@62: EE: 9.79%, ER: 18.18%; PEPR A 2.5%@67: EE: 7.74%, ER: 12.69%

Comparable Agencies	Vacation Leave
Zero Waste Marin	0-24 months - 10 days, 24-108 months - 15 days, 108-228 months - 20 days, 228-348 months - 25 days, 348+ months -30days
Recycle Del Norte (Del Norte solid WMA)	1st year: 10 days/year; 2 - 5 yrs: 15 days/yr; 6 - 10 yrs: 20 days/yr; 11 - 15 yrs: 25 days/yr., 16 yrs.and beyond: 30 days/yr.
Recycle More (W. Contra Costa Co WMA)	Yrs. 1-10: 112.5 hrs/ yr
Recycle Smart (Central Contra Costa Co WMA)	General Leave covers vacation and sick leave: 23 days/184 hrs/yr (approx. 15.33 hrs/mo.)
Rethink Waste (South Bayside WMA -SBWMA)	15 days/yr for 0-5 YoS, 1 additional day/year years 6-10
SLO Integrated Waste Mgmt. Auth. (IVMA)	1 to 4 yrs of service: 10 days/yr; 5 to 9 yrs: 15 days/yr; 10 + yrs.: 20 days/yr. Vacation can accrue up to a max of 320 hours.
StopWaste	15 days/yr for 4-10 Yrs
Zero Waste Sonoma	SEIU/Supervisory/ Unrepresented/Confidential: 4.94 hrs/pp - 8.01 pp (max accrual = 280-360 hrs) ; Administrative Management: 7.55 hrs/pp - 10.31 pp (max accrual = 500 hrs). Based on years of service.

Comparable Agencies	Sick Leave
Zero Waste Marin	1 working day per month
Recycle Del Norte (Del Norte solid WMA)	96 hours/year. Sick leave can accrue up to a maximum of 200 paid hours.
Recycle More (W. Contra Costa Co WMA)	7.5 hrs/mo - 90 hrs/yr (Note: if EE doesn't use any sick leave during the year, they will receive 2 extra vacation days)
Recycle Smart (Central Contra Costa Co WMA)	Falls within General leave as noted under vacation leave.
Rethink Waste (South Bayside WMA -SBWMA)	3.692 hrs/ppd
SLO Integrated Waste Mgmt. Auth. (IVMA)	96 hours/year. Sick leave can accrue up to a maximum of 200 paid hours.
StopWaste	4 hrs/ppd
Zero Waste Sonoma	3.68 hrs/pp = 8 hrs/mo.

# ZERO WASTE MARIN

## APPENDIX A

### ZERO WASTE MARIN COMPENSATION STUDY NOTES 2026

Comparable Agencies	Holiday (Including Floating Holidays)
Zero Waste Marin	12 holidays. Management 2 Floating Holidays; General 4 Floating Holidays
Recycle Del Norte (Del Norte solid WMA)	14 paid holidays and 3 floating holidays
Recycle More (W. Contra Costa Co WMA)	15+ 1 floating holidays
Recycle Smart (Central Contra Costa Co WMA)	13 + 3 floating holidays
Rethink Waste (South Bayside WMA -SBWMA)	11 holidays + 3 floating
SLO Integrated Waste Mgmt. Auth. (IVMA)	12 paid holidays and 1 floating holiday
StopWaste	13 holidays + 3 floating
Zero Waste Sonoma	12 +1 floating holiday

Comparable Agencies	Personal/Administrative Leave
Zero Waste Marin	Management: 5 days Personal leave - to be taken that fiscal year. Management: 40 hours leave for exempt positions
Recycle Del Norte (Del Norte solid WMA)	Employee or group of employees may be granted up to 3 days admin leave at ER's discretion, for meritorious service.
Recycle More (W. Contra Costa Co WMA)	Admin Leave 90 hrs/yr for DH and Mgmt
Recycle Smart (Central Contra Costa Co WMA)	Non-exempt: 3 days/24 hrs/ yr.; Exempt 8days/64 hrs/yr
Rethink Waste (South Bayside WMA -SBWMA)	Exempt Employees: 64 hrs/FY; Exec Director: same as exempt employees
SLO Integrated Waste Mgmt. Auth. (IVMA)	40 hours/year for all employees
StopWaste	Exempt Employees: 40 hrs/FY; Exec Director: Set by contract
Zero Waste Sonoma	None noted.

Comparable Agencies	Employer Contribution to Deferred Compensation
Zero Waste Marin	No ER contributions listed in MOU
Recycle Del Norte (Del Norte solid WMA)	No deferred compensation program offered.
Recycle More (W. Contra Costa Co WMA)	ER contributes \$80/mo. after one year of employment.
Recycle Smart (Central Contra Costa Co WMA)	Voluntary
Rethink Waste (South Bayside WMA -SBWMA)	2% of salary, matching
SLO Integrated Waste Mgmt. Auth. (IVMA)	Employer match up to IRS maximum.
StopWaste	Up to \$3,572 annually, matching
Zero Waste Sonoma	Dept Head/Admin Mgmt - 3%; Unrep/Conf - 1.9%; General - 1% of base salary

Comparable Agencies	Other Forms of Compensation
Zero Waste Marin	Auto Allowance: not listed in MOU. Green commuting incentives.
Recycle Del Norte (Del Norte solid WMA)	Wellness reimbursement: up to \$360/yr. Exec Dir: reimbursed for cell/tablet/internet expenses. Upon approval of the position and subject to quarterly verification, bilingual pay is \$100/pay period.
Recycle Smart (Central Contra Costa Co WMA)	Cell Phone reimbursement: \$40/mo.; ICMA ER contribution: Non-exempt \$675/yr (\$56.25/mo.); Exempt \$1750/yr (\$145.83/mo.)
Rethink Waste (South Bayside WMA -SBWMA)	N/A
SLO Integrated Waste Mgmt. Auth. (IVMA)	2% of base salary contributed to Health Savings Account (Post-Employment Health Plan) Executive Director receives \$90/mo Communication Allowance.
StopWaste	N/A
Zero Waste Sonoma	Dept Head: auto allowance \$215/mo.

## **STAFF REPORT – ITEM 4**

**TO** JPA Executive Committee Members  
**FROM** Kimberly Scheibly, Executive Director  
**SUBJECT** Organizational Assessment Study  
**DATE** April 23, 2026

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### **BACKGROUND**

Zero Waste Marin contracted with R3 Consulting Group, Inc. on May 27, 2025, to conduct an organizational assessment of Zero Waste Marin. R3 analyzed Zero Waste Marin’s organizational structure and operations and developed the attached matrix of draft recommendations to address challenges for Zero Waste Marin and its contracting agency. The recommendations are presented in order of importance and timeliness to help Zero Waste Marin improve key administrative practices in a step-by-step approach.

The recommended actions are for Zero Waste Marin to:

- 1) Contract directly for the Executive Director Position to fully demonstrate the independent roles, responsibilities and oversight from the contracting agency.
- 2) Contract independent legal counsel dedicated to representing Zero Waste Marin’s interests.
- 3) Establish itself as an independent fiscal entity and establish its own financial system, that it will have greater control over.
- 4) Revise staffing agreement to allow Zero Waste Marin to establish job classes and compensation that meet the staffing needs.
- 5) Restate the JPA Agreement to clearly define itself as an independent agency and define its regulatory authority and responsibilities.
- 6) Adopt ordinances establishing clear regulatory authority, defining the regulations covered and what parties that authority is provided for.
- 7) Adopt a new regulatory fee revenue mechanism to establish secure, stable, and transparent funding sources for regulatory costs.
- 8) Secure standalone office space.

Representatives from R3 Consulting Group, Inc. will be present to discuss the basis and rationale of the draft recommendations, answer questions, and solicit feedback from the Executive Committee.



**MARIN COUNTY HAZARDOUS AND SOLID WASTE  
MANAGEMENT JOINT POWERS AUTHORITY**  
Belvedere Corte Madera County of Marin Fairfax Larkspur  
Mill Valley Novato Ross San Anselmo San Rafael Sausalito Tiburon

**RECOMMENDATION**

Receive and discuss the Organizational Assessment Study findings and draft recommendations presented by R3 Consulting Group, Inc., as summarized in the attached matrix and provide direction to the Executive Director.

**ATTACHMENTS.**

ZWM Organizational Assessment R3

# DRAFT Summary of Recommendations | Zero Waste Marin Organizational Assessment

#	Recommendation	Reasons	Benefits	Risks of Inaction	Examples
1	<b>ZWM contracts directly for Executive Director (ED)</b>	Current contracting agency does not fully recognize independent ED status ( <i>DPW Org. Chart</i> )	Clarifies and streamlines ED roles, responsibilities, and supervisory oversight	ED will continue to have two reporting structures; conflicts may arise and future recruitment will be difficult	RWMA, WWSWMA, ZWS (through County)
2	<b>ZWM contracts independent authority legal counsel</b>	Current contracted legal counsel is conflicted ( <i>Bar Rules of Professional Responsibility</i> )	Eliminates conflict, focuses legal advice on ZWM's interests	<i>N/A – inaction is not an option</i>	ZWS, RWMA, all others
3	<b>ZWM establishes independent fiscal entity / financial system</b>	Current contracted financial systems are not meeting ZWM's needs ( <i>ZWM Financial Audits</i> )	Greatly simplifies and streamlines ZWM accounting, and allows for efficiencies	Inefficient flaws in current system may persist, limiting ZWM's cost-effectiveness	RWMA, CCCSWA, StopWaste, RecycleMore, others
4	<b>ZWM revises staffing agreement with County for class and comp decision authority</b>	Current staffing agreement does not allow ZWM to set class and comp details ( <i>Per County DPW process</i> )	Allows ZWM to establish class and comp to meet its specific staffing needs ( <i>Class &amp; Comp Study</i> )	Job recruitment, classification, and compensation may continue to be misaligned with ZWM's needs	ZWS, RWMA, all others
5	<b>ZWM restates JPA agreement to affirm independent regulatory authority</b>	Current configuration may limit ZWM's ability to be fully independent ( <i>DPW Reorg. Study</i> )	Clarifies ZWM as independent agency with its own regulatory and fiscal responsibilities	Continued misperception that ZWM is a County DPW division	RWMA, CCCSWA, StopWaste, RecycleMore, others
6	<b>ZWM adopts ordinances establishing regulatory authority</b>	Current regulatory authority and span of control is unclear and inconsistent ( <i>R3 Observation</i> )	Clarifies what ZWM provides to whom, including Special Districts	Uncertainty may lead to unplanned scope creep	RWMA, StopWaste, others
7	<b>ZWM adopts new regulatory fee revenue mechanism</b>	Current revenue generating mechanism is unstable and is at risk of legal challenge ( <i>R3 Conclusion</i> )	Establishes secure, stable, and transparent funding sources for regulatory costs	Existing assessments may be subject to instability and successful legal challenge	RWMA, StopWaste, others
8	<b>ZWM secures standalone ZWM office</b>	Necessary and appropriate outcome of prior actions	Further clarifies ZWM's status as independent agency	<i>N/A – if prior actions are taken, standalone offices will likely be necessary</i>	RWMA, StopWaste, RecycleMore, CCCSWA, others

## **STAFF REPORT – ITEM 5**

**TO** JPA Executive Committee Members  
**FROM** Kimberly Scheibly, Executive Director  
**SUBJECT** Draft Audit of ZWM Financial Statements  
**DATE** April 23, 2026

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### **BACKGROUND**

Each year, the Joint Powers Authority (JPA) engages an independent certified public accounting firm to audit its financial statements. The purpose of the audit is to provide assurance that the financial statements are presented fairly and in accordance with generally accepted accounting principles (GAAP).

The audit for Fiscal Year 2024–25 was conducted by Sorren (formerly Pisenti & Brinker). The report includes an independent auditor’s opinion as well as a management discussion and analysis that explains the JPA’s financial activities for the year ending June 30, 2025 (Attachment 1).

### **SUMMARY**

The JPA remains financially stable, with total assets exceeding liabilities and sufficient resources to meet its obligations.

For Fiscal Year 2024–25

- Total revenues: approximately \$5.1 million, a decrease of about \$1.0 million from the prior year
- Total expenditures: approximately \$5.5 million, an increase of about \$747,000
- Net change: a decrease in overall financial position of approximately \$392,000

The decrease is primarily due to

- The absence of one-time revenues received in the prior year
- Increased program and regulatory costs, including implementation of state requirements (e.g., SB 1383)

Despite this change, the JPA continues to maintain healthy reserves and remains in a solid financial position. The organization is actively managing expenditures and planning for long-term financial sustainability.

**EQUITY IMPACT**

The JPA's programs support countywide environmental and public health goals, including equitable access to waste reduction, recycling, and hazardous waste disposal services. No direct equity impacts are associated with acceptance of this audit report.

**FISCAL IMPACT**

This is an informational item only. The audit reflects past financial activity and does not, by itself, create a new fiscal impact.

The FY 2024–25 results reflect a return to typical operating conditions following a prior year that included one-time revenues. The JPA continues to monitor revenues, control costs, and use reserves as intended to maintain stable operations.

**RECOMMENDATION**

Information and Discussion Only

**ATTACHMENTS**

1. Zero Waste Marin Financial Statements and Auditors' Report Year Ended June 30, 2025, from Sorren.



# Audited Financial Statements & Independent Auditor's Report

**Marin County Hazardous and Solid Waste Joint Powers Authority**  
For the Fiscal Year Ended June 30, 2025

DRAFT

**Fiscal Year Ended June 30, 2025**

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As management of the Marin County Hazardous and Solid Waste Joint Powers Authority (the "Authority"), we present this narrative overview and analysis of the financial activities of the Authority's financial statements for the fiscal year ended June 30, 2025. This discussion is intended to provide readers, including community members and the Authority's Board, with a clear and accessible understanding of the Authority's financial condition and key drivers of change. The management discussion and analysis should be read in conjunction with the Authority's audited financial statements and accompanying notes.

### **Financial highlights**

- The Authority's total net position was \$3,315,486 at the close of the fiscal year, June 30, 2025 (assets exceeded liabilities).
- The net position decreased by \$392,277 compared to the prior fiscal year.
- Total revenues decreased by \$1,016,174, while total expenses increased by \$746,719, from the prior fiscal year.
- The balance reported at fiscal year end June 30, 2024, was restated by \$43,295 due to an error correction. Prior-period information in this discussion and analysis has not been revised, so some amounts may not be directly comparable to current-year figures.

### **Overview of the financial statements**

This discussion and analysis is intended to serve as an introduction to the Authority's basic financial statements. Authority's basic financial statements are comprised of three components:

- 1) Government-wide financial statements, which provide a long-term view of the Authority's financial position.
- 2) Fund financial statements, which focus on near-term financial activity and available resources.
- 3) Notes to the basic financial statements, which provide additional detail and context.

### **Government-wide financial statements**

The government-wide financial statements present the Authority's overall financial position using accounting methods similar to those used in the private sector.

- 1) The Statement of Net Position reports the Authority's assets, liabilities, and net position.
- 2) The Statement of Activities explains how the Authority's net position changed during the year.

## **Fund financial statements**

A *fund* is a group of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Authority, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the Authority are governmental type funds.

*Governmental funds* are used to account for essentially the same functions reported in governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The Authority maintains three individual governmental funds; a general fund, and two special revenue funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the general fund, and for the special revenue funds. The Authority adopts an annual appropriated budget for those funds.

## **Notes to the basic financial statements**

The notes to the basic financial statements provide additional information that is essential to a full understanding of the data provided in the government wide and fund financial statements.

## **Required supplementary information**

Schedules presenting budgetary comparison information for the Authority's funds can be found in the table of contents.

**Marin County Hazardous and Solid Waste Joint Powers Authority  
Management's Discussion and Analysis**

**Fiscal Year Ended June 30, 2025**

**Government-wide financial analysis**

**Condensed Statements of Net Position**

<b>June 30,</b>	<b>2025</b>	<b>2024</b>	<b>Increase (decrease)</b>
<b>Assets</b>			
Current assets	\$ 4,805,699	\$ 5,823,153	\$(1,017,454)
Capital assets, net	-	73,047	(73,047)
<b>Total assets</b>	<b>4,805,699</b>	<b>5,896,200</b>	<b>(1,090,501)</b>
<b>Liabilities</b>			
Current liabilities	1,366,705	2,138,437	\$ (771,732)
Non-current liabilities	123,508	50,000	73,508
<b>Total liabilities</b>	<b>1,490,213</b>	<b>2,188,437</b>	<b>(698,224)</b>
<b>Net position</b>			
Investment in capital asset	-	73,047	(73,047)
Restricted	2,400,428	2,401,446	(1,018)
Unrestricted	915,058	1,233,270	(318,212)
<b>Total net position</b>	<b>\$ 3,315,486</b>	<b>\$ 3,707,763</b>	<b>\$ (392,277)</b>

At June 30, 2025, the Authority's net position totaled \$3,315,486, a decrease of \$392,277 from the prior year.

- Current assets decreased as a result of greater outflow of cash to pay for program expenses.
- Current liabilities decreased as a result of recognition of unearned revenue as a result of qualifying expenditure.
- Investment in capital asset decreased as a result of the scheduled depreciation and amortization.
- Restricted net position, \$2,400,428, represents resources that must be used for specific program purposes.
- Unrestricted net position, \$915,058, is available to support ongoing operations and respond to emerging needs.

The Authority continues to maintain a positive financial position, with sufficient resources to meet its obligations.

**Marin County Hazardous and Solid Waste Joint Powers Authority  
Management's Discussion and Analysis**

**Fiscal Year Ended June 30, 2025**

**Government-wide financial analysis (continued)**

**Condensed Statements of Activities**

<b>Fiscal Year Ended June 30,</b>	<b>2025</b>	<b>2024</b>
<b>Revenues</b>		
Program revenues		
Solid waste management fees	\$ 4,160,517	\$ 5,293,743
Household Hazardous Waste revenue	-	527,641
Operating grants - State of California	650,603	63,755
General revenues		
Investment earnings	291,951	234,106
<b>Total revenues</b>	<b>5,103,071</b>	<b>6,119,245</b>
<b>Expenses</b>		
General fund	1,198,325	751,168
Household Hazardous Waste program	2,712,202	2,491,328
Zero Waste program	1,628,116	1,549,428
<b>Total expenses</b>	<b>5,538,643</b>	<b>4,791,924</b>
<b>Change in net position</b>	<b>(435,572)</b>	<b>1,327,321</b>
Net position, beginning of year, as previously reported	3,707,763	2,711,189
Error correction (See Note I)	43,295	(330,747)
Net position, beginning of year, as restated	3,751,058	2,380,442
<b>Net position, end of year</b>	<b>\$ 3,315,486</b>	<b>\$ 3,707,763</b>

**Fiscal Year Ended June 30, 2025**

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**Government-wide financial analysis (continued)**

The Authority's net position decreased by \$392,277 during the fiscal year ended June 30, 2025, compared to an increase of \$1,327,321 during the fiscal year ended June 30, 2024.

Total revenues were \$5,103,071, a decrease of \$1,016,174 from the prior year. Key drivers include:

- **Solid Waste Management Fees** received from haulers and facility operators decreased by \$1,133,226 from fiscal year 2024 to 2025 reflecting the use of grant funding to offset costs associated with California Senate Bill ("SB") 1383.
- **Household Hazardous Waste Revenue** decreased by \$527,641, primarily due to the absence of one-time revenues recognized in fiscal year 2024 related to the transfer of the Household Hazardous Waste ("HHW") Facility oversight from the City of San Rafael to the Authority.
- **Operating grants - State of California Grant Revenue** increased by \$586,848 compared to the prior year as a result of additional grant funding. The Authority received three grants for fiscal year ended June 30, 2025: the Local Assistance Grant, with qualified expenditures in the General fund and the Zero Waste fund, and the Used Motor Oil Grant and Marine Flare Grant, with qualified expenditures in the HHW fund.
- **Investment earnings** increased due to higher returns and unrealized gains.

Total expenses were \$5,538,643, an increase of \$746,719 from fiscal year 2024. Notable items include:

- General Fund expenses increased by \$447,157 largely due to expanded responsibilities and program implementation under SB 1383.
- HHW and Zero Waste program costs increased modestly, reflecting ongoing service delivery, program enhancements, and regulatory reporting requirements for HHW programs.

The increase in expenses reflects the Authority's continued investment in regulatory compliance and program expansion to meet and exceed goals.

**Financial analysis of the Authority's funds**

***Governmental funds***

As noted earlier, the Authority uses fund accounting to ensure and demonstrate compliance with legal and governmental accounting requirements.

The focus of the Authority's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information is useful in assessing the Authority's financing requirements.

**Fiscal Year Ended June 30, 2025**

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**Financial analysis of the Authority's funds (continued)**

***Governmental funds*** (continued)

The Authority's governmental funds reported a combined unassigned fund balance of \$1,038,566, and combined restricted fund balance of \$2,400,428, as June 30, 2025, a decrease of \$189,078 and \$56,644, respectively, from fiscal year ended June 30, 2024. The unassigned fund balance provides operational flexibility and financial stability. The decrease in unassigned fund balance is primarily attributed to:

- The absence of one-time revenues recognized in fiscal year ended June 30, 2024.
- Increased expenditures associated with expanded program activities.

**General Fund budgetary highlights**

During fiscal year ended June 30, 2025:

- Investment income exceeded budget by \$155,441, driven by higher than expected turns on investments and unrealized gains.
- Personnel costs were below budget by \$135,608 due to hiring delays.
- Services and supplies were under budget by \$94,740 partly due to revised SB 1383 procurement of organic waste product targets.

**Economic factors and next year's budget and rates**

For fiscal year ending June 30, 2026, the Authority's total budgeted expenditures are \$5,937,227, a decrease of \$332,613 from fiscal year ended June 30, 2025. Key factors include:

- Reduced contingency levels, reflecting improved cost certainty.
- Continued alignment of expenditures with program priorities and regulatory requirements.

The Authority will continue to monitor economic conditions, grant funding availability, and regulatory changes that may impact future financial performance.

***Forward-Looking Considerations***

Several factors may influence the Authority's financial condition in future years:

- Variability in State grant funding.
- Ongoing implementation requirements under SB 1383.
- Changes in waste generation patterns and service demand.
- Operational risks associated with key facilities.

**Fiscal Year Ended June 30, 2025**

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**Economic factors and next year's budget and rates (continued)**

***Forward-Looking Considerations*** (continued)

The Authority is actively managing these factors through strategic planning, reserve policies, and ongoing program evaluation.

The following is a comparison of the final fiscal year 24-25 and proposed fiscal year 25-26 budgeted expenses for the Authority:

	<b>Fiscal Year Ended June 30, 2025</b>	<b>Fiscal Year Ended June 30, 2026</b>	<b>Increase (decrease)</b>
General	\$ 1,358,126	\$ 1,105,356	\$ (252,770)
Household Hazardous Waste Program	2,959,833	2,965,331	5,498
Zero Waste Program	1,951,881	1,866,540	(85,341)
<b>Total</b>	<b>\$ 6,269,840</b>	<b>\$ 5,937,227</b>	<b>\$ (332,613)</b>

**Requests for additional information**

This report is intended to provide a transparent overview of the Authority's financial activities and stewardship of public resources.

For additional information, please contact:  
Marin County Hazardous and Solid Waste Joint Powers Authority  
1600 Los Gatos Drive, Suite 210  
San Rafael, CA 94903

Respectfully submitted,

*Kimberly Scheibly*  
Executive Director, Zero Waste Marin

Attest:  
Norma Brewer  
Interim Administrative Services Director, Department of Public Works

**Marin County Hazardous and Solid Waste Joint Powers Authority**  
**Statement of Net Position**

	<b>June 30, 2025</b>
	Governmental Activities
<b>Assets</b>	
<b>Current assets</b>	
Cash and investments	\$ 4,767,744
Due from other governments	37,955
<b>Total current assets</b>	4,805,699
<b>Total assets</b>	4,805,699
<b>Liabilities</b>	
<b>Current liabilities</b>	
Accounts payable and accrued expenses	800,963
Unearned revenues	565,742
<b>Total current liabilities</b>	1,366,705
<b>Closure liability</b>	123,508
<b>Total liabilities</b>	1,490,213
<b>Net position</b>	
Restricted for Household Hazardous Waste program	1,978,842
Restricted for Zero Waste program	421,586
Unrestricted	915,058
<b>Total net position</b>	\$ 3,315,486

The notes to the basic financial statements are an integral part of this statement.

**Marin County Hazardous and Solid Waste Joint Powers Authority**  
**Statement of Activities**

**Fiscal Year Ended June 30, 2025**

<b>Function/Programs</b>	<b>Expenses</b>	<b>Program revenues Operating grants</b>	<b>Net revenue and change in net position</b>
<b>Governmental Activities:</b>			
General fund	\$ 1,198,325	\$ 736,464	\$ (461,861)
Household Hazardous Waste Program	2,712,202	2,730,460	18,258
Zero Waste Program	1,628,116	1,344,196	(283,920)
<b>Total governmental activities</b>	<b>\$ 5,538,643</b>	<b>\$ 4,811,120</b>	<b>(727,523)</b>
<b>General revenues</b>			
Investment earnings on change in fair value of investment pool			291,951
<b>Change in net position</b>			<b>(435,572)</b>
<b>Net position as of June 30, 2024, as previously reported</b>			<b>3,707,763</b>
<b>Error correction (Note I)</b>			<b>43,295</b>
<b>Net position as of June 30, 2024, as restated</b>			<b>3,751,058</b>
<b>Net position as of June 30, 2025</b>			<b>\$ 3,315,486</b>

The notes to the basic financial statements are an integral part of this statement.

**Marin County Hazardous and Solid Waste Joint Powers Authority  
Balance Sheet - Governmental Funds**

**June 30, 2025**

	<u>General Fund</u>	<u>Household Hazardous Waste (Special Revenue Fund)</u>	<u>Zero Waste (Special Revenue Fund)</u>	<u>Total</u>
<b>Assets</b>				
Cash and investments	\$ 1,586,492	\$ 2,897,795	\$ 283,457	\$ 4,767,744
Due from other funds	524,526	-	287,617	812,143
Due from other governments	-	37,955	-	37,955
<b>Total assets</b>	<b>\$ 2,111,018</b>	<b>\$ 2,935,750</b>	<b>\$ 571,074</b>	<b>\$ 5,617,842</b>
<b>Liabilities</b>				
Accounts payable and accrued expenses	\$ 219,093	\$ 432,382	\$ 149,488	\$ 800,963
Due to other funds	287,617	524,526	-	812,143
Unearned revenues	565,742	-	-	565,742
<b>Total liabilities</b>	<b>1,072,452</b>	<b>956,908</b>	<b>149,488</b>	<b>2,178,848</b>
<b>Fund balances</b>				
Restricted	-	1,978,842	421,586	2,400,428
Unassigned	1,038,566	-	-	1,038,566
<b>Total fund balance</b>	<b>1,038,566</b>	<b>1,978,842</b>	<b>421,586</b>	<b>3,438,994</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,111,018</b>	<b>\$ 2,935,750</b>	<b>\$ 571,074</b>	<b>\$ 5,617,842</b>

**Reconciliation of the Balance Sheet for Government Funds to the Statement of Net Position:**

Total governmental fund balance	\$ 3,438,994
Amounts reported for governmental activities in the statement of net position are different because:	
Long-term liabilities are not due and payable in the current period and, therefore, are not reported in the governmental funds	(123,508)
<b>Net position of governmental activities</b>	<b>\$ 3,315,486</b>

The notes to the basic financial statements are an integral part of this statement.

**Marin County Hazardous and Solid Waste Joint Powers Authority  
Statement of Revenues, Expenditures, and Changes in Fund Balances**

**Fiscal Year Ended June 30, 2025**

	<u>General Fund</u>	<u>Household Hazardous Waste (Special Revenue Fund)</u>	<u>Zero Waste (Special Revenue Fund)</u>	<u>Total</u>
<b>Revenues</b>				
Solid waste management fees	\$ 475,251	\$ 2,628,687	\$ 1,056,579	\$ 4,160,517
Operating grants - State of California	261,213	101,773	287,617	650,603
Investment income	156,441	103,910	31,600	291,951
<b>Total revenues</b>	<u>892,905</u>	<u>2,834,370</u>	<u>1,375,796</u>	<u>5,103,071</u>
<b>Expenditures</b>				
Current:				
Contract staff and administrative support	371,118	313,552	500,993	1,185,663
Services and supplies	754,160	2,325,142	1,127,123	4,206,425
<b>Total expenditures</b>	<u>1,125,278</u>	<u>2,638,694</u>	<u>1,628,116</u>	<u>5,392,088</u>
<b>Net change in fund balances</b>	(232,373)	195,676	(252,320)	(289,017)
<b>Fund balance, beginning as previously reported</b>	<u>1,227,644</u>	<u>1,783,166</u>	<u>673,906</u>	<u>3,684,716</u>
<b>Error correction</b>	43,295	-	-	43,295
<b>Fund balance, beginning as restated</b>	<u>1,270,939</u>	<u>1,783,166</u>	<u>673,906</u>	<u>3,728,011</u>
<b>Fund balance, ending</b>	<u>\$ 1,038,566</u>	<u>\$ 1,978,842</u>	<u>\$ 421,586</u>	<u>\$ 3,438,994</u>

The notes to the basic financial statements are an integral part of this statement.

**Marin County Hazardous and Solid Waste Joint Powers Authority  
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances  
of Governmental Funds to the Statement of Activities**

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**Fiscal Year Ended June 30, 2025**

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Net change in governmental fund balances	\$ (289,017)
Amounts reported for governmental activities in the statement of activities are different because:	
Governmental funds report capital outlays as expenditures, however, in the statement of activities the cost of those assets is allocated over their estimated useful lives as depreciation and amortization expense	
Depreciation and amortization expense	(73,047)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds	
	(73,508)
<hr/> Change in net position	<hr/> \$ (435,572)

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The notes to the basic financial statements are an integral part of this statement.

**Note A. Reporting Entity**

The Marin County Hazardous and Solid Waste Joint Powers Authority (the “Authority”) was formed under a joint powers agreement between the County of Marin (the “County”) and eleven cities and towns within the County. The purpose of the Authority is to administer and enforce hazardous waste and solid waste management plans, as mandated by California law.

The governing board of the Authority consists of one appointed official from each of the member agencies. The Authority has contracted with the County Department of Public Works for staffing and other administrative services.

**Note B. Summary of Significant Accounting Policies**

*Government-Wide and Fund Financial Statements*

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the activities of the Authority.

The statement of activities demonstrates the degree to which the direct expenses of a given function or program is offset by program revenues. Direct expenses are those that are clearly identifiable with a specific function or program. Program revenues include grants that are restricted to meeting operational or capital requirements of a particular function or program, as well as restricted investment income. Other revenues not properly included among program revenues are reported instead as general revenues.

*Measurement Focus, Basis of Accounting, and Financial Statement Presentation*

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of the related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. Revenues are considered available when they are collectible within the period or soon enough thereafter to pay liabilities of the current period. For this purpose, the Authority considers revenues available if they are collected within 60 days of the end of the current fiscal period. Expenditures are generally recorded when a liability is incurred, as under accrual accounting. However, debt service principal and interest expenditures on long-term debt, including lease liabilities, as well as expenditures related to claims and judgments, and environmental obligations are recognized later based on specific accounting rules applicable to each, generally when payment is due. Capital asset acquisitions, including entering into contracts giving the Authority the right to use leased assets, are reported as expenditures in governmental funds. Issuance of long-term debt and financing through leases are reported as other financing sources.

**Note B. Summary of Significant Accounting Policies (continued)**

*Measurement Focus, Basis of Accounting, and Financial Statement Presentation (continued)*

Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the Authority.

The Authority reports two types of governmental funds: the general fund and special revenue funds.

**General Fund:** This fund is established to account for resources used to finance the general services performed by the Authority. Revenues are primarily derived from solid waste management fees. The fund is charged with all costs of operating the Authority for which a separate fund has not been established.

**Special Revenue Funds:** These funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects. The major funds in this category are Household Hazardous Waste (“HHW”) and Zero Waste.

*HHW Special Revenue Fund:* This fund is established to account for hazardous waste disposal primarily provided by Marin Sanitary Service and the Novato Sanitary District. This fund is primarily funded by solid waste management fees.

*Zero Waste Special Revenue Fund:* This fund is established to account for the program to reduce and eliminate waste and obtains its resources from solid waste management fees.

*Cash and Investments*

In accordance with Governmental Accounting Standards Board (“GASB”) Statement No. 31 and GASB Statement No. 72, the Authority reports cash and investments at fair value on the balance sheet and recognizes the corresponding change in the fair value of investments in the year in which the change occurred.

*Capital Assets*

Capital assets owned by the Authority are recorded at cost, or if received in-kind, at estimated fair market value on the date received. The cost of normal repairs and maintenance are recorded as expenses. Improvements that add to the value or extend the life of assets are capitalized. Assets capitalized have an original cost of \$2,500 or more, and over one year of estimated useful life.

Depreciation expense is calculated using the straight-line method over estimated useful lives.

**Note B. Summary of Significant Accounting Policies (continued)**

*Budgets*

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for the general fund, HHW, and Zero Waste. The budgetary basis is the modified accrual basis of accounting.

The Authority executive director may make transfers of appropriations within a fund. Transfers of appropriations between funds require the approval of the Board of Directors. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed appropriations) is the fund level.

*Net Position*

Net position is classified into three components: 1) net investment in capital assets, 2) restricted, and 3) unrestricted. These classifications are defined as follows:

- Net investment in capital assets – This component of net position consists of capital assets, net of accumulated depreciation and reduced by outstanding balances of other debt that are attributable to the acquisition, construction, or improvement of those assets.
- Restricted net position – This component of net position consists of net position with limits on its use that are imposed by outside parties or enabling legislation.
- Unrestricted net position – This component of net position consists of net position that does not meet the definitions of "restricted" or "invested in capital assets."

*Fund Balance*

In the fund financial statements, fund balance for governmental funds is reported in classifications that comprise a hierarchy based primarily on the extent to which the Authority is bound to honor constraints on the specific purpose for which amounts in the funds can be spent. Fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned. Following is a description of the components applicable to the Authority:

- Nonspendable fund balance represents amounts that are either not in a spendable form or are legally or contractually required to remain intact.
- Restricted fund balance includes amounts that can be spent only for the specific purposes stipulated by external resource providers such as grantors or enabling federal, state, or local legislation. Restrictions may be changed or lifted only with the consent of the resource providers.
- Committed fund balance represents amounts that can be used only for the specific purposes determined by of the adoption of an ordinance committing fund balance for a specified purpose by the Authority's board of directors prior to the end of the fiscal year. Once adopted, the limitation imposed by the ordinance remains in place until the resources have been spent for the specified purpose or the board of directors adopts another ordinance to remove or revise the limitation.

**Note B. Summary of Significant Accounting Policies (continued)**

*Fund Balance (continued)*

- Assigned fund balance represents amounts that are intended to be used by the Authority for specific purposes but do not meet the criteria to be classified as committed. The board of directors has by resolution authorized the executive director to assign fund balance. The board of directors may also assign fund balance, as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.
- Unassigned fund balance represents the residual amount for the general fund that is not contained in the other classifications. Additionally, any deficit fund balance within the other governmental fund types is reported as unassigned.

*Subscription-Based Information Technology Arrangements*

The Authority reports a subscription liability and an intangible right-to-use capital asset (known as the subscription asset) on the government-wide financial statements for a subscription-based information technology arrangement ("SBITA").

At the commencement of a SBITA, the Authority initially measures the subscription liability at the present value of payments expected to be made during the SBITA term. Subsequently, the subscription liability is reduced by the principal portion of subscription payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted for subscription payments made at or before the SBITA commencement date, plus certain initial direct costs, including development costs. Subsequently, the subscription asset is amortized on a straight-line basis over the SBITA term.

Key estimates and judgments related to SBITAs include how the Authority determines (1) the discount rate it uses to discount the expected SBITA payments to present value, (2) SBITA term, and (3) subscription payments.

- The Authority uses the interest rate charged by the SBITA vendor as the discount rate. When the interest rate charged by the SBITA vendor is not provided, the Authority generally uses its estimated incremental borrowing rate as the discount rate for SBITAs.
- The SBITA term includes the noncancellable period of the SBITA and any extensions that are deemed certain to be exercised. Subscription payments included in the measurement of the subscription liability are composed of fixed payments to the SBITA vendor.

The Authority monitors changes in circumstances that would require a remeasurement of its SBITAs and will remeasure subscription assets and liabilities if certain changes occur that are expected to significantly affect the amount of the subscription liabilities.

**Note B. Summary of Significant Accounting Policies (continued)**

Subscription assets are reported with other capital assets and subscription liabilities are reported with long term liabilities on the statement of net position.

*Solid Waste Management Fees*

The Authority is primarily funded by a solid waste management fee imposed on solid waste haulers and facilities for solid waste originating in Unincorporated Marin County, cities and towns in the County or deposited at a solid waste facility or in the County's landfill. The solid waste management fee is allocated annually to solid waste haulers and facilities based on the number of tons handled by each.

*Use of Estimates*

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

**Note C. Cash and Investments**

Cash and investments are comprised of cash pooled with the Marin County Treasury Pool (the "County Pool"), an external investment pool. The Authority's position in the pool is the same as the value of the pool shares. Interest earned on the investment pool is allocated quarterly to the participating funds using the daily cash balance of each fund.

The County Pool includes both voluntary and involuntary participation from external entities. The State of California statutes require certain special districts and other governmental entities to maintain their cash surplus with the County Treasurer ("Treasurer").

The County's Pool is not registered with the Securities and Exchange Commission as an investment company. Investments made by the Treasurer are regulated by the California Government Code and by the County's investment policy. The objectives of the policy are in order of priority, safety, liquidity, yield, and public trust. The County has established a treasury oversight committee to monitor and review the management of public funds maintained in the investment pool in accordance with Article 6 Section 27131 of the California Government Code. The oversight committee and the Board of Supervisors review and approve the investment policy annually. The Treasurer prepares and submits a comprehensive investment report to the members of the oversight committee and the investment pool participants every month. The report covers the types of investments in the pool, maturity dates, par value, actual costs and fair value.

**Note C. Cash and Investments (continued)**

*Interest Rate Risk*

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates. As a means of limiting its exposure to fair value losses arising from rising interest rates, one of the ways that the County manages its exposure to interest rate risk is by limiting the weighted average maturity of the County Pool to 540 days, or 1.5 years. For purposes of computing weighted average maturity, the maturity date of variable rate notes is the length of time until the next reset date rather than the stated maturity date. As of June 30, 2025, the County Pool has a weighted average maturity of 323 days.

*Custodial Credit Risk*

The custodial credit risk for investments is the risk that, in the event of the failure of the counterparty to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. Custodial credit risk does not apply to a local government's indirect investment in securities through the use of government investment pools (such as the County Pool).

*Concentration of Credit Risk*

The investment policy of the County contains no limitations on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code. For a listing of investments in any one issuer (other than U.S. Treasury securities, mutual funds, or external investment pools) that represent 5% or more of the County's total investments, refer to the County Monthly Report of County, Schools and Districts Investments as of June 30, 2025.

*Fair Value Measurements*

The Authority categorized its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs; Level 3 inputs are significant unobservable inputs. All funds are invested in the County Pool. The Authority has a recurring fair value measurement for its investment in the County Pool of \$4,767,744 as of June 30, 2025, which is valued using significant other observable inputs (Level 2).

**Marin County Hazardous and Solid Waste Joint Powers Authority  
Notes to the Basic Financial Statements**

**Fiscal Year Ended June 30, 2025**

**Note D. Capital Assets**

Capital asset activity for the year ended June 30, 2025, was as follows:

	<u>Balance June 30, 2024</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2025</u>
Depreciable capital assets:				
Vehicle	\$ 28,131	\$ -	\$ -	\$ 28,131
Right-of-use SBITA assets	321,411	-	(321,411)	-
Less accumulated depreciation:				
Vehicle	(28,131)	-	-	(28,131)
Right-of-use SBITA assets	(248,364)	(73,047)	321,411	-
Depreciable capital assets, net	<u>\$ 73,047</u>	<u>\$ (73,047)</u>	<u>\$ -</u>	<u>\$ -</u>

**Note E. Risk Management**

The Authority is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; and errors and omissions. During the year, the Authority purchased liability insurance with limits of \$2,000,000 with a deductible of \$1,000.

**Note F. Related Party Transactions**

The County is a member of the Authority. The County Department of Public Works provided staffing and other administrative services for the Authority in the amount of \$1,237,467 for the fiscal year ended June 30, 2025. The County Community Development Agency provided environmental services for the Authority in the amount of \$92,084 for the fiscal year ended June 30, 2025.

**Note G. Commitments**

The Authority has the following commitments over the next 12 months as of June 30, 2025:

<u>Contractor</u>	<u>Purpose</u>	<u>Amount</u>
County of Marin	Staffing and administrative services	\$ 1,667,504
Various contractors	Professional services	<u>157,000</u>
		<u>\$ 1,824,504</u>

**Fiscal Year Ended June 30, 2025**

**Note H. Household Hazardous Waste Facility Closure Obligation**

State laws and regulations require operators of permanent household hazardous waste collection facilities to perform specified closure activities and maintain financial assurance for closure. Estimated closure costs are subject to change due to inflation, material costs, regulatory revisions, technology changes, and other factors. The most recent estimate of closure costs for the Authority’s household hazardous waste facility is \$123,508. A liability of \$50,000 was recorded in the prior year; during the current year, the liability was increased by approximately \$73,508 to reflect the full estimated cost. The Authority maintains an HHW Contingency Reserve to satisfy financial assurance requirements, and at fiscal year-end, \$160,000 was included in restricted fund balance. Because the facility is designed for clean closure, no long-term postclosure monitoring or maintenance costs are anticipated.

**Note I. Correction of an Error in Previously Issued Financial Statements**

During the fiscal year ended June 30, 2025, the Authority identified qualifying expenditures related to a state grant that had been recorded as unearned revenue and should have resulted in the recognition of grant revenue in the prior fiscal year. As a result, revenues were understated by \$43,295 and liabilities were overstated by \$43,295 for the fiscal year ended June 30, 2024. The effect of correcting these errors is reflected in the table below.

*Adjustments to and Restatements of Beginning Balances*

During the fiscal year ended June 30, 2025, an error correction resulted in adjustments to and restatements of beginning net position and fund balance, as follows:

	<b>Reporting Units Affected By Adjustments to and Restatements of Beginning Balances</b>			
	<b>Funds</b>			<b>Government-Wide</b>
	<b>General Fund</b>	<b>HHW</b>	<b>Zero Waste</b>	<b>Governmental activities</b>
<b>6/30/2024, as previously reported</b>	\$ 1,227,644	\$ 1,783,166	\$ 673,906	\$ 3,707,763
Error correction	43,295	-	-	43,295
<b>6/30/2024, as restated</b>	\$ 1,270,939	\$ 1,783,166	\$ 673,906	\$ 3,751,058

**Note J. Governmental Accounting Standards**

GASB releases new accounting and financial reporting standards which may have a significant impact on the Authority’s financial reporting process.

**Note J. Governmental Accounting Standards (continued)**

The following GASB statement has been implemented for fiscal year ended June 30, 2025:

*GASB Statement No. 102 – Certain Risk Disclosures*

The requirements of this Statement are effective for the fiscal year ending June 30, 2025. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints. The implementation of this Statement did not have a material effect on the financial statements.

Future Accounting Pronouncements:

*GASB Statement No. 103 - Financial Reporting Model Improvements*

The requirements of this Statement are effective for the fiscal year ending June 30, 2026. The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues.

*GASB Statement No. 104 – Disclosure of Certain Capital Assets*

The requirements of this Statement are effective for the fiscal year ending June 30, 2026. The objective of this Statement is to provide users of government financial statements with essential information about certain types of capital assets.

*GASB Statement No. 105 – Subsequent Events*

The requirements of this Statement are effective for the fiscal year ending June 30, 2027. The objective of this Statement is to improve the financial reporting requirements for subsequent events, thereby enhancing consistency in their application and better meeting the information needs of financial statement users.

The impact on the basic financial statements of the Authority of these pronouncements which have not yet been adopted, is unknown at this time.

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**Required Supplementary Information**

**Marin County Hazardous and Solid Waste Joint Powers Authority**  
**Budgetary Comparison Schedule**  
**General Fund**

**Fiscal Year Ended June 30, 2025**

	<u>Original and final budget</u>	<u>Actual</u>	<u>Variance over (under)</u>
<b>Revenues</b>			
Solid waste management	\$ 475,251	\$ 475,251	\$ -
State grant	355,000	261,213	(93,787)
Investment income	1,000	156,441	155,441
<b>Total revenues</b>	<u>831,251</u>	<u>892,905</u>	<u>61,654</u>
<b>Expenditures</b>			
Contract staff and administrative support	<u>506,726</u>	<u>371,118</u>	<u>(135,608)</u>
<b>Services and supplies</b>			
Procurement of organic waste products	330,000	326,518	(3,482)
Waste characterization study	200,000	139,062	(60,938)
Reporting software	155,000	145,963	(9,037)
Accounting and audit fees	37,500	31,300	(6,200)
Insurance	30,000	27,798	(2,202)
Rent	25,000	25,000	-
SB 1383 consulting	25,000	30,361	5,361
Professional memberships	15,000	19,355	4,355
Training and professional development	15,000	4,152	(10,848)
Legal	7,500	1,769	(5,731)
Maintenance	4,000	8	(3,992)
Food	2,500	256	(2,244)
Clothing and PPE	2,500	-	(2,500)
Mileage and routine travel	1,200	2,233	1,033
Supplies and reproduction	1,200	-	(1,200)
Advertising and marketing	-	385	385
<b>Total services and supplies</b>	<u>851,400</u>	<u>754,160</u>	<u>(97,625)</u>
<b>Total expenditures</b>	<u>1,358,126</u>	<u>1,125,278</u>	<u>(233,233)</u>
<b>Deficit of revenues under expenditures</b>	<u>\$ (526,875)</u>	<u>(232,373)</u>	<u>\$ 294,887</u>
<b>Fund balance as of June 30, 2024, as restated (see Note I)</b>		<u>1,270,939</u>	
<b>Fund balance as of June 30, 2025</b>		<u>\$ 1,038,566</u>	

**Marin County Hazardous and Solid Waste Joint Powers Authority**  
**Budgetary Comparison Schedule**  
**Household Hazardous Waste Program - Special Revenue Fund**

**Fiscal Year Ended June 30, 2025**

	<u>Original and final budget</u>	<u>Actual</u>	<u>Variance over (under)</u>
<b>Revenues</b>			
Solid waste management	\$ 2,628,687	\$ 2,628,687	\$ -
State grant - Oil Payment Program	163,509	101,773	(61,736)
Investment income	2,000	103,910	101,910
<b>Total revenues</b>	<u>2,794,196</u>	<u>2,834,370</u>	<u>40,174</u>
<b>Expenditures</b>			
Contract staff and administrative support	<u>338,587</u>	<u>313,552</u>	<u>(25,035)</u>
<b>Services and supplies</b>			
Facility operations	1,904,546	1,862,609	(41,937)
Bulb and battery program	200,000	152,934	(47,066)
New program development	100,000	87,955	(12,045)
Toxic away day events	100,000	38,475	(61,525)
CPSC marin flares	100,000	-	(100,000)
Sharps and needles program	95,000	92,084	(2,916)
Oil Payment Program	80,000	68,723	(11,277)
Supplies and reproduction	10,000	576	(9,424)
Accounting and audit fees	10,000	-	(10,000)
Minor equipment	10,000	-	(10,000)
Legal	5,000	13,137	8,137
HHW program review and agreement revision	2,500	5,100	2,600
Training, conference and professional memberships	2,500	1,309	(1,191)
Advertising and marketing	1,200	2,240	1,040
Clothing and PPE	500	-	(500)
<b>Total services and supplies</b>	<u>2,620,746</u>	<u>2,325,142</u>	<u>(296,104)</u>
<b>Total expenditures</b>	<u>2,959,333</u>	<u>2,638,694</u>	<u>(321,139)</u>
<b>Excess (deficit) of revenues over (under) expenditures</b>	<u>\$ (165,137)</u>	<u>195,676</u>	<u>\$ 361,313</u>
<b>Fund balance as of June 30, 2024</b>		<u>1,783,166</u>	
<b>Fund balance as of June 30, 2025</b>		<u>\$ 1,978,842</u>	

**Marin County Hazardous and Solid Waste Joint Powers Authority**  
**Budgetary Comparison Schedule**  
**Zero Waste Program - Special Revenue Fund**

**Fiscal Year Ended June 30, 2025**

	<u>Original and final budget</u>	<u>Actual</u>	<u>Variance over (under)</u>
<b>Revenues</b>			
Solid waste management	\$ 1,056,579	\$ 1,056,579	\$ -
State grant	230,724	287,617	56,893
Investment income	1,000	31,600	30,600
<b>Total revenues</b>	<u>1,288,303</u>	<u>1,375,796</u>	<u>87,493</u>
<b>Expenditures</b>			
Contract staff and administrative support	618,882	500,993	(117,889)
<b>Services and supplies</b>			
Zero waste school program	300,000	448,200	148,200
Information and outreach campaign	213,000	182,516	(30,484)
New program development	200,000	162,825	(37,175)
Edible food donation support	150,000	80,000	(70,000)
School compliance support	120,000	78,725	(41,275)
Supplies and reproduction	100,000	27,663	(72,337)
Business compliance support	100,000	3,784	(96,216)
Member agency and community support	60,000	40,988	(19,012)
Trash bin cleaners	50,000	73,975	23,975
Construction and demolition program implementation	15,000	12,439	(2,561)
Translation services	15,000	-	(15,000)
Graphic design	10,000	4,233	(5,767)
Hazardous waste disposal	-	5,000	5,000
Software	-	6,775	6,775
<b>Total services and supplies</b>	<u>1,333,000</u>	<u>1,127,123</u>	<u>(205,877)</u>
<b>Total expenditures</b>	<u>1,951,882</u>	<u>1,628,116</u>	<u>(323,766)</u>
<b>Deficit of revenues under expenditures</b>	<u>\$ (663,579)</u>	<u>(252,320)</u>	<u>\$ 411,259</u>
<b>Fund balance as of June 30, 2024</b>		<u>673,906</u>	
<b>Fund balance as of June 30, 2025</b>		<u>\$ 421,586</u>	

## **STAFF REPORT – ITEM 6**

**TO** JPA Executive Committee Members  
**FROM** Kimberly Scheibly, Executive Director  
**SUBJECT** Proposed FY 26-27 Budget  
**DATE** April 23, 2026

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Attached is the proposed FY 2026–27 Budget for the Marin County Hazardous and Solid Waste Management Joint Powers Authority (Attachment 1). Staff continue to align the JPA’s budget structure with Enterprise ERP, the County’s financial reporting system. As part of a phased effort to improve consistency, transparency, and budget monitoring, several key changes have been implemented. As of October 2025, JPA funds are now established within a standalone department in Enterprise ERP, rather than being combined with the Department of Public Works. In addition, the Executive Director has been designated as the sole approver of JPA financial transactions.

These changes strengthen the JPA’s financial oversight by providing clearer separation from County operations, improving control over revenues and expenditures as authorized by the Board, and enabling more straightforward monthly financial reporting and review.

The proposed budget reflects input and recommendations from the Budget Subcommittee and external consultants.

### **BACKGROUND**

The JPA uses a funding methodology established at its formation in 1996 to determine the amount each hauler and solid waste facility contributes. These payments, known as Integrated Waste Management Assessments, fund the majority of the JPA’s programs and services.

Assessment amounts are based on the volume (tons) of material each entity sends to landfill. Tonnage data are updated every two years; the FY 2026–27 assessments are based on calendar year 2025 disposal data. This revised budget incorporates actual year-end fund balances, allowing for a more accurate calculation of the assessment amounts.

Assessments are levied on the following entities:

- **Franchised haulers:** Marin Sanitary Service, Recology Novato, Recology Sonoma Marin, Mill Valley Refuse Service, and Bay Cities Refuse Service
- **Solid waste facilities:** Redwood Landfill, Marin Resource Recovery Center, and the Marin Sanitary Transfer Station



# MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

Belvedere Corte Madera County of Marin Fairfax Larkspur  
Mill Valley Novato Ross San Anselmo San Rafael Sausalito Tiburon

Franchised haulers typically recover these costs through their local rate-setting processes, which are approved by the jurisdictions that oversee their franchise agreements. Solid waste facilities may also adjust their rates in response to these costs.

For context, the majority of what customers pay on their solid waste bills supports the collection, processing, and disposal of materials. Service rates are set by individual jurisdictions— not by the JPA.

The JPA is not funded by general funds from its Member Agencies, and no assessments are levied directly on those agencies.

### JPA Budget Structure

The JPA’s budget is organized into three distinct funds. Participation in the Regulatory Administration & Compliance Reporting Fund (RACR) is required for all Member Agencies, as it supports core regulatory functions. Participation in the Household Hazardous Waste Programs Fund (HHWP) and the Zero Waste Programs Fund (ZWP) is optional and determined by each Member Agency. A summary of the three funds and Member Agency participation is provided below.

Fund	Fund Code	Who Participates?	Fund Type
RACR	80218601	All Member Agencies (Required)	Unrestricted-General Fund
HHWP	80228601	Optional - Novato does not participate	Restricted Fund
ZWP	80238601	Optional - All Members currently participate	Restricted Fund

### FUND OVERVIEW

#### Regulatory, Administration, Compliance & Reporting (RACR) Fund (80218601)

The RACR Fund is an unrestricted fund and functions as the JPA’s General Fund. It supports core agency operations, including regulatory compliance, administration, and required reporting activities. Participation is mandatory for all Member Agencies.

#### Primary uses include:

- Day-to-day operations and program administration
- ZWM Staffing (salaries and wages, including 15% administrative overhead per County agreement)
- Legal, financial, and audit services
- Rent, insurance, and general administrative costs
- Reporting systems, software, and subscriptions
- Professional development and training
- Procurement of recovered organic waste products (e.g., compost and mulch)
- Contracts for consultants and other professional services

Zero Waste Marin, 1600 Los Gamos, Suite 210, San Rafael, CA 94903  
<https://zerowastemarin.org/>

**Key program areas:**

- Regulatory Compliance & Reporting
  - SB 1383 implementation, monitoring, enforcement, and reporting.
  - State-mandated reporting for the Electronic Annual Report.
- Professional Development and Training
  - Annual conferences, memberships and workshops
- Administrative Functions of a Public Agency
  - Annual audit, legal services, insurance, and facility rental and office costs
- SB 1383 Implementation Support
  - Reporting software (SMART and AirTable) and procurement of compost/mulch for Member Agencies

**Household Hazardous Waste Programs Fund (80228601)**

The HHWP Fund is a restricted fund, meaning revenues may only be used for household hazardous waste programs. Participation is optional; the City of Novato does not participate in this fund.

**Primary uses include:**

- Operation and oversight of the permanent HHW facility
- “Toxic Away Days” in West Marin
- State-funded Used Oil Program (including bilingual outreach and education)
- Public outreach, materials, and program-specific supplies for the HHW Facility
- Staff and contractor support for HHW Facility and programs
- ZWM Staffing (salaries and wages, including 15% administrative overhead per County agreement)

**Key program areas:**

- HHW Facility Operations
  - Operated by Marin Recycling & Resource Recovery Association (MRRRA), which has managed the facility since the mid-1990s
- Collection Programs
  - Toxic Away Days (West Marin)
- Used Oil Program
  - Outreach to r[promote proper motor oil & filter handling, certification of oil recycling collection centers, and marina programs (including Spanish-language outreach)

**Zero Waste Programs (ZWP) Fund (80238601)**

The ZWP Fund is a restricted fund supporting zero waste programs, education, and technical assistance. Participation is optional and determined by each Member Agency. All Member Agencies participate for this FY.

**Primary Uses include:**

- Zero waste program implementation and support
- Community outreach, education, and marketing
- School and business compliance assistance
- Edible food recovery support
- Translation, communications, and outreach materials
- Reusable goods and infrastructure to support waste reduction
- ZWM Staffing (salaries and wages, including 15% administrative overhead per County agreement)

**Key program areas:**

- The Zero Waste Schools Program
  - Partnerships with schools and contractors to support waste diversion and education at all public schools in Marin County
  - Technical assistance, reusable materials, and compliance tools
  - Cleaning of organics carts weekly
- Public Outreach & Education
  - Ad and social media campaigns, website, recycling database, and multilingual materials
  - Graphic design, printing, mailing and downloadable resources.
  - Tabling at grocery stores and community events
  - Public workshops and presentations
- Construction and Demolition Program
  - Outreach to self-haulers and the public, facility certification, and compliance education
- Member Agency, Community & Business Support.
  - Technical assistance, reusable materials, and compliance tools
  - Event Greening support for member agencies to support SB1383
- General Outreach & Education
  - Zero Waste Marin staff field recycling, composting and waste diversion questions from the community, provide direct outreach through tabling activities, in-person consultations, presentations to businesses, business groups, HOAs, farmers markets and events throughout the county. The Sharps Collection Program which is operated by the County's Environmental Health Division.



# MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

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- Special Countywide Programs
  - Annual Marine flares collection event
  - Solar Panel recycling events
  - Vape pen collection with Marin Office of Education
  - Bulb & battery collection for the public at select businesses in the County
  - Reporting and compliance with HHW program regulations.

## Proposed FY26/27 Budget (Attachment 1)

The budget below is what is proposed for FY26/27,

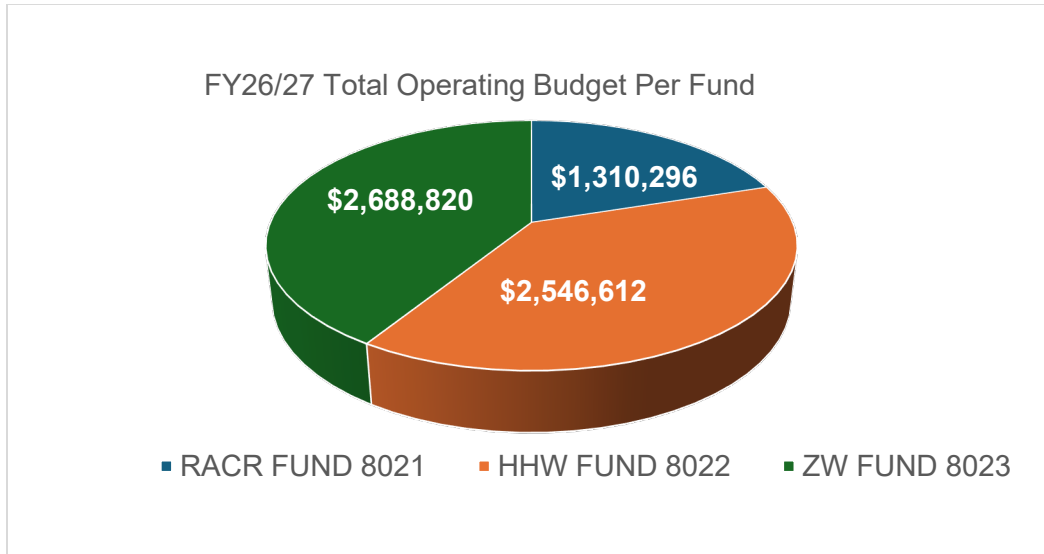
<b>FY 26/27 Proposed Operating Budget</b>				
	<b>Zero Waste Fund</b>	<b>State Reporting Fund</b>	<b>HHW Fund</b>	<b>All Funds Total</b>
Expenses	\$ 2,444,382	\$ 1,191,178	\$ 2,315,102	\$ 5,950,662
Contingency	\$ 244,438	\$ 119,118	\$ 231,510	\$ 595,066
Revenue Requirement	\$ 2,688,820	\$ 1,310,296	\$ 2,546,612	<b>\$ 6,545,728</b>
Interest	\$ 5,000	\$ 15,000	\$ 50,000	\$ 70,000
CalRecycle Grants	\$ 33,016	\$ -	\$ 63,000	\$ 96,016
Assessments	\$ 2,550,804	\$ 1,095,296	\$ 1,433,612	\$ 5,079,712
<b>Use of Available Fund Balance</b>	<b>\$ 100,000</b>	<b>\$ 200,000</b>	<b>\$ 1,000,000</b>	<b>\$ 1,300,000</b>
Revenue	\$ 2,688,820	\$ 1,310,296	\$ 2,546,612	<b>\$ 6,545,728</b>

For comparison, the FY25/26 budget approved 8/21/2025 is below.

<b>FY 25/26 Revised Operating Budget</b>				
	<b>Zero Waste Fund</b>	<b>State Reporting Fund</b>	<b>HHW Fund</b>	<b>All Funds Total</b>
Expenses	\$ 1,866,540	\$ 1,105,536	\$ 2,965,331	\$ 5,937,407
Contingency	\$ 93,327	\$ 110,554	\$ 396,533	\$ 600,414
Revenue Requirement	\$ 1,959,867	\$ 1,216,089	\$ 3,361,865	<b>\$ 6,537,821</b>
Interest	\$ 1,000	\$ 1,000	\$ 2,000	\$ 4,000
CalRecycle Grants	\$ 285,742	\$ 275,000	\$ 125,045	\$ 685,787
Assessments	\$ 1,673,125	\$ 940,089	\$ 2,734,820	\$ 5,348,034
<b>Use of Available Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500,000</b>	<b>\$ 500,000</b>
Revenue	\$ 1,959,867	\$ 1,216,089	\$ 3,361,865	<b>\$ 6,537,821</b>

**Percentage of expenditures per fund**

- RACR = 20%
- HHW = 39%
- Zero Waste = 41% (73% of this is the Operating Agreement for the HHW Facility (Attachment 2))



**ANALYSIS & DISCUSSION**

The proposed FY 2026–27 budget is approximately \$6.42 million in expenditures, a decrease of \$114,000 (2%) from FY 2025–26. Total revenues are approximately \$6.55 million, resulting in a balanced budget with a small positive variance (~\$8,000, 0.1%). Overall, the budget reflects stable operations with modest adjustments, not expansion. Major changes (Attachment 2) are summarized below:

**Key Changes - Expenditures**

- Total expenditures decreased slightly (–2%), indicating overall cost stability.
- Staffing costs increased by 5.6%, reflecting fully dedicated JPA staffing and standard cost adjustments (Attachment 3).
- RACR (General Fund) increased by 7.7%, reflecting core administrative and regulatory costs.
- HHW Programs Fund decreased by 22%
- Zero Waste Programs Fund increased by 31%. This is due to a reallocation of countywide HHW programs into the Zero Waste Programs Fund. This change better aligns costs with the revenues that fund them and improves transparency and financial tracking.

- Contingencies remain at 10% for RACR and HHW. The ZW contingency has increased from 5% to 10% creating consistency across all fund. Overall contingency levels decreased due to the shift in fund structure.

### **Key Changes - Revenue**

- Integrated Waste Management (IWM) Assessments (Primary Revenue Source) were rebalanced across funds to match the expenditure shift. These changes reflect how programs are funded—not an overall increase in total costs.
  - RACR: +17%
  - HHW: -48%
  - Zero Waste: +52%
- Grants are used to offset the IWM Assessments
  - Several one-time grants ended including the CalRecycle SB1383 Local Assistance funding.
  - A new CalRecycle Tire Amnesty grant is included in the Zero Waste Fund
- Interest revenue has increased across all funds due to higher earnings.

### **EQUITY IMPACT**

Zero Waste Marin is working on behalf of all cities, towns, and the unincorporated areas of Marin County to provide continuous outreach, education, and support of zero waste efforts and compliance with regulations. The JPA now has two full-time bilingual staff dedicated to ZWM.

### **FISCAL IMPACT**

Assessment fees for the haulers and facilities have primarily increased due to grant funding expiring in FY26. These are partially offset by the revenue received from grants and use of available fund balance. The franchised haulers may pass along these costs to their customers as prescribed in the rate-setting methodology section of the franchise agreements. The facility operators may choose to pass on these savings to the customers who use their facilities.

### **RECOMMENDATION**

Information and Discussion Only.

### **ATTACHMENTS**

- Attachment 1: Proposed FY 26/27 Budget with IWM Assessments
- Attachment 2: FY26/27 Proposed Operating Budget for the Operations of the Household Hazardous Waste Facility
- Attachment 3: Major Changes to FY26/27 Budget
- Attachment 4: FY26/27 Staffing and Administrative Support Service Costs

Proposed FY 26/27 Budget with IWM Assessments

JPA Integrated Waste Management Disposal Assessments FY26/27									
CALENDAR YEAR 2025 DISPOSAL (tons)			TOTAL TONS CY 2025	Zero Waste Outreach & Education	Compliance & Reporting	HHW Facility and Programs (Novato Opted Out)	Total FY26/27	FY 25/26 IWM Assessments	Change from FY25/26
MSW Haulers	MSW & Debris	Self-Haul							
Bay Cities Refuse	4,943	N/A	4,943	\$ 37,147	\$ 15,951	\$ 22,518	\$ 75,616	\$ 56,631.08	\$18,985
Marin Sanitary Service	49,778	N/A	49,778	\$ 374,102	\$ 160,637	\$ 226,776	\$ 761,515	\$ 537,096.80	\$224,418
Mill Valley Refuse	15,664	N/A	15,664	\$ 117,721	\$ 50,549	\$ 71,361	\$ 239,631	\$ 229,909.43	\$9,721
Recology Novato Disposal	24,727	N/A	24,727	\$ 185,835	\$ 79,796	\$ -	\$ 265,631	\$ 108,982.45	\$156,648
Recology Sonoma Marin	5,290	N/A	5,290	\$ 39,758	\$ 17,072	\$ 24,101	\$ 80,930	\$ 63,867.10	\$17,063
Tamalpais Community Services District	1,636	N/A	1,636	\$ 12,293	\$ 5,279	\$ 7,452	\$ 25,024	\$ 18,980.98	\$6,043
<b>Total Franchised Haulers</b>	<b>102,038</b>	<b>N/A</b>	<b>102,038</b>	<b>\$ 766,856</b>	<b>\$ 329,282</b>	<b>\$ 352,207</b>	<b>\$ 1,448,346</b>	<b>\$ 1,015,467.83</b>	
<b>Landfills*</b>									
Redwood	N/A	116,286	116,286	\$ 873,939	\$ 375,263	\$ 529,770	\$ 1,778,972	\$ 2,003,942.58	(\$224,971)
<b>Redwood Landfill</b>	<b>N/A</b>	<b>116,286</b>	<b>116,286</b>	<b>\$ 873,939</b>	<b>\$ 375,263</b>	<b>\$ 529,770</b>	<b>\$ 1,778,972</b>	<b>\$ 2,003,942.58</b>	
<b>Transfer Stations</b>									
Marin Resource Recovery Center		118,115	118,115	\$ 887,688	\$ 381,166	\$ 538,104	\$ 1,806,958	\$ 1,100,718.04	\$706,240
Marin Sanitary Service Transfer Station		2,970	2,970	\$ 22,321	\$ 9,584	\$ 13,531	\$ 45,436	\$ 40,088.08	\$5,348
<b>Total Transfer Stations</b>		<b>121,085</b>	<b>121,085</b>	<b>\$ 910,008</b>	<b>\$ 390,751</b>	<b>\$ 551,635</b>	<b>\$ 1,852,394</b>	<b>\$ 1,140,806.12</b>	
<b>TOTALS</b>	<b>102,038</b>	<b>237,371</b>	<b>339,409</b>	<b>\$ 2,550,804</b>	<b>\$ 1,095,296</b>	<b>\$ 1,433,612</b>	<b>\$ 5,079,712</b>	<b>\$ 4,160,216.53</b>	22.1%

\* Certified Tonnage data for Redwood Landfill from RDRS are for Q4 2024, Q1-3 2025

**Marin Hazardous and Solid Waste Joint Powers Authority (Zero Waste Marin) Revised FY2025-2026 Budget  
RACR Fund 8021**

Org	Object	Description	Revised FY26 Budget	FY27 Baseline Budget	Change	Contract Amt. FY27	Vendor	Narrative
80218601	521220	Clothing & PPE	\$ 500	\$ 500	\$ -	NA	Various	Clothing for ZWM public events
80218601	521410	Food for Workshops/Trainings	\$ 1,000	\$ 1,500	\$ 500	NA	Various	For Board and Staff workshops
80218601	521615	General Liability Insurance	\$ 33,357	\$ 37,500	\$ 4,143	NA	Alliant	Insurance for JPA
80218601	521810	Vehicle Maintenance	\$ 4,000	\$ 4,000	\$ -		County Fleet	Reimbursement to County for maintaining ZWM vehicle.
80218601	522210	Professional Memberships & Sponsorships	\$ 15,000	\$ 15,000	\$ -	NA	Various	Professional Memberships and Sponsorships of Waste Advocacy Organizations
80218601	522310	Misc. Expense	\$ 1,500	\$ 1,500	\$ -	NA	TBD	Misc. expenses.
80218601	522410	Office Supplies	\$ 1,200	\$ 1,200	\$ -	NA	NA	Through County Green Procurement
80218601	522510	Professional Service Contracts (Total)	\$ 225,000	\$ 295,000	\$ 70,000	NA	Listed Below	Various PSCs
80218601	522510	Professional Service Contracts	\$ 100,000	\$ 100,000	\$ -	\$ 100,000	TBD	Compliance with SB1383 Procurement of Recovered Organic Waste Product target countywide. Staff are currently reviewing the most cost effective options. This amount will be split between two providers.
80218601	522510	Professional Service Contracts	\$ 50,000	\$ 100,000	\$ 50,000	\$ 100,000	TBD	One time materials flow study to gain a better understanding of the countywide waste stream and where and how materials are processed. Recommendation from LTF to aid in integrated waste management planning per AB939. Last study was 2018. Last year and organics capacity study was completed.
80218601	522510	Professional Service Contracts	\$ -	\$ 35,000	\$ 35,000	\$ 35,000	TBD	Public workshops and focus groups to gain better understanding of public needs and perceptions to inform ZWM education & outreach efforts.
80218601	522510	Professional Service Contracts	\$ 50,000	\$ 50,000	\$ -	\$ 50,000	R3	Phase two: Implementation of Organizational Reassessment findings to ensure ZWM operates as an independent governmental agency.
80218601	522510	Professional Service Contracts	\$ 25,000	\$ 10,000	\$ (15,000)	\$ 5,000	R3	Continue existing contract with added budget for ongoing regulatory and program support.
80218601	522545	Legal Support	\$ 20,000	\$ 32,500	\$ 12,500	NA	Listed Below	Two contracts for legal services
80218601	522545	Legal Support	\$ 20,000	\$ 7,500	\$ (12,500)	\$ 7,500	County Counsel	MOU for Legal Review of County Contracts & Agreements
80218601	522545	Legal Support	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	Outside Counsel	Legal Review of Staffing and JPA agreements to avoid conflict of interest with County Counsel services for the JPA
80218601	522585	Outside Accounting for Audit	\$ 37,000	\$ 40,000	\$ 3,000	\$ 40,000	Sorren	JPA Audit of Financial Statements & Use Tax filing
80218601	522735	County Salaries & Benefits, County Administrative Overhead & Fiscal Support	\$ 585,978	\$ 579,978	\$ (6,000)		County	Salary/Benefit/Overhead reimbursement to County via PSC. Decreased due to reallocation of staff time to this program fund.
80218601	522925	Rent at Los Gamos	\$ 25,000	\$ 25,000	\$ -		County	Rent at Los Gamos per staffing agreement based on sq. footage of ste. 210.
80218601	522935	Software and Cloud based Subscriptions	\$ 139,500	\$ 137,500	\$ (2,000)	NA	Listed Below	Various cloud-based support and
80218601	522935	Software and Cloud based Subscriptions	\$ 125,000	\$ 125,000	\$ -	\$ 125,000	SMART1383	Centralized documentation compliance software database for waste regulations (EAR, SB1383, AB939, AB1826, AB 341 and HHW outreach & education)
80218601	522935	Software and Cloud based Subscriptions	\$ 10,000	\$ 7,500	\$ (2,500)	\$ 7,500	Mobius	Zero Waste Marin website maintenance, hosting, trouble shooting
		Software and Cloud based Subscriptions	\$ 4,500	\$ 5,000	\$ 500	\$ -	MiniExtensions, Airtable, Doodle, Zoom	Monthly cloud-based subscription services
80218601	523210	Training/Professional Development	\$ 15,000	\$ 18,000	\$ 3,000	\$ -	Misc	Professional Development-Trainings and Conferences
80218601	523445	Mileage & Routine Travel	\$ 1,500	\$ 2,000	\$ 500	\$ -	Misc	Mileage reimbursement for use of personal vehicle
			\$ 1,105,536	\$ 1,191,178	\$ 85,642			

80218601	900010	Contingency General Unrestricted	\$ 110,554	\$ 119,118				
			\$ 1,216,089	\$ 1,310,296				

**REVENUE**

Org	Object	Description	Revised FY26 Budget	FY27 Baseline Budget	Project	Narrative
80218601	441115	Interest	\$ 1,000	\$ 15,000		IWM Assessments from Franchised Haulers and Disposal facilities per
80218601	451970	CalRecycle Local Assistance Grant	\$ 275,000	\$ -		
80218601	461510	Integrated Waste Management Assessments	\$ 940,089	\$ 1,095,296		IWM Assessments from Franchised Haulers and Disposal facilities per JPA agreement (based on tons disposed in landfills-AB939)
80218601	470310	Transfer from Fund Balance	\$ -	\$ 200,000		Can direct ED to allocate a portion of these funds from fund balance to the operating revenue to offset IMW Assessments.
			\$ 1,216,089	\$ 1,310,296		

**Marin Hazardous and Solid Waste Joint Powers Authority (Zero Waste Marin) Revised Budget FY2025-2025  
HHW Fund 8022**

Org	Object	Description	Revised FY26 Budget	FY27 Baseline Budget	Change	Contract Amt. FY27	Vendor	Grant Funded Amt.	Project	Narrative
80228601	521220	Clothing and PPE	\$ 500	\$ 100	\$ (400)	\$ -	Various	\$ -	NA	Moved to Fund 8023 since this is a countywide program and Novato does not pay into this fund.
80228601	522310	Misc Program Expenses	\$ 97,850	\$ 3,500						
80228601	522310	Sharps & Needles Program MOU	\$ 97,850		\$ (97,850)	\$ -	County EHS	\$ -	NA	Moved to Fund 8023 since this is a countywide program and Novato does not pay into this fund.
80228601	522310	Permitting for Toxic Away Days	\$ -	\$ 3,500	\$ 3,500	\$ -	CUPA	\$ -	NA	Previously not budgeted. County CUPA must permit all HHW collection events and charges a fee.
80228601	522430	Printing Services	\$ 10,000	\$ 10,000	\$ -	\$ -	County Print Shop, Fast Signs	\$ -	NA	Facility Brochures & printed materials in English & Spanish.
80228601	522510	Professional Service Contracts	\$ 492,000	\$ 147,500	\$ (344,500)		Listed Below	\$ -	NA	Professional Service Contracts
80228601	522510	Professional Service Contracts	\$ 60,000	\$ 60,000	\$ -	\$ 60,000	Clean Earth	\$ -	NA	Toxic Away Days West Marin (Pt. Reyes, Bolinas)
80228601	522510	Professional Service Contracts	\$ 200,000	\$ -	\$ (200,000)	\$ -	Revolt	d	NA	Moved to Fund 8023 since this is a countywide program and Novato does not pay into this fund.
80228601	522510	Professional Service Contracts	\$ 10,000	\$ 2,500	\$ (7,500)	\$ -	TBD		NA	E-Waste Regulatory requirements & reporting
80228601	522510	Professional Service Contracts	\$ 85,000	\$ 85,000	\$ -	\$ 85,000	Soluna	\$ 63,000	653POPP17 PWPRFSVC	Bilingual outreach & education on proper disposal of HHW and Used Motor Oil. Partially funded through State grant ~\$63,500
80228601	522510	Professional Service Contracts	\$ 25,000	\$ -	\$ (25,000)	\$ -	CPSC - Marine flares	\$ -	NA	Moved to Fund 8023 since this is a countywide program and Novato does not pay into this fund.
80228601	522510	Professional Service Contracts	\$ 37,000	\$ -	\$ (37,000)	\$ -	Clean Harbors-Marine Flares	\$ -	NA	Moved to Fund 8023 since this is a countywide program and Novato does not pay into this fund.
80228601	522510	Professional Service Contracts	\$ 75,000	\$ -	\$ (75,000)	\$ -	CPSC - Solar Panels Phase 2	\$ -	NA	Moved to Fund 8023 since this is a countywide program and Novato does not pay into this fund.
80228601	522512	Professional Service Contracts	\$ 15,000	\$ -	\$ (15,000)	\$ -	GAIACA	\$ -	NA	Moved to Fund 8023 since this is a countywide program and Novato does not pay into this fund.
80228601	522530	Advertising & Marketing Social Media/Ads	\$ 1,500	\$ 3,000	\$ 1,500	NA	NA	\$ -	NA	Advertising toxic away days in West Marin.
80228601	522540	PSC-Graphic Design	\$ 2,500	\$ 2,500	\$ -		Erin Duckhorn	\$ -	NA	Graphic desing for HHW Facility website and materials.
80228601	522545	Legal Services	\$ 5,000	\$ 5,000	\$ -		County Counsel	\$ -	NA	New HHW Facility Agreement and Operations Plan
80228601	522555	Professional Services Management Contract- HHW Facility Operations	\$ 1,843,262	\$ 1,857,635	\$ 14,373	\$ 1,857,635	MRRRA	\$ -	NA	PSC with MRRRA for operation of HHW Facility anticipated costs for reimbursable expenses (labor, disposal, admin overhead) and revenue received from VSQGs and EPR programs.
80228601	522585	Outside Accounting for Audit	\$ 10,000	\$ 15,000	\$ 5,000		Sorren	\$ -	NA	Audit of HHW Facility Financial Records per the contract.
80228601	522735	County Salaries & Benefits, County Administrative Overhead & Fiscal Support	\$ 472,719	\$ 253,367	\$ (219,353)		County DPW	\$ -	NA	Salary/Benefit/Overhead reimbursement to County via PSC. Increased due to reallocation of staff time to this program fund.
80228601	522930	Collection Containers for the public	\$ 7,500	\$ 5,000	\$ (2,500)		NA	\$ -	NA	For distribution to those who come the the HHW Facility.
80228601	522395	Software and Cloud based Subscriptions	\$ -	\$ 7,500	\$ 7,500	\$ 7,500	Mobius			HHW Facility website maintenance, hosing trouble shooting. Intergating upgrades to online payment system.
80228601	523210	HHW Specific Trainings & Education	\$ 7,500	\$ 5,000	\$ (2,500)		NA	\$ -	NA	HHW Facility operators are mandated to have certain trainings to stay on top of regulatory changes. As the generator on record, ZWM staff must complete these trainings.
			<b>\$ 2,965,331</b>	<b>\$ 2,315,102</b>	<b>\$ (650,229)</b>	<b>\$ 2,010,135</b>		<b>\$ 63,000</b>		

80228601	900010	Contingency General Restricted	\$ 296,533	\$ 231,510						
80228601	900199	HHW Capital Costs Reserve-Restricted	\$ 100,000	\$ -						
			<b>\$ 3,361,865</b>	<b>\$ 2,546,612</b>	<b>Expenditure Budget</b>					

Org	Object	Description	Revised FY26 Budget	FY27 Baseline Budget	Project	Narrative
80228601	441115	Interest	\$ 2,000	\$ 50,000		Interest
80228601	451970	CalRecycle Oil Payment Grant	\$ 62,045	\$ 63,000	653POPP17	CalRecycle Funds for Used Oil Payment Program (Annual ~(\$63K OPP17). Application opens May 1 for FY27.
80228601	451970	CalRecycle Marin Flare	\$ 63,000	\$ -		CalRecycle Marin Flare Collection Grant Ended
80228601	461510	Integrated Waste Management Assessments	\$ 2,734,820	\$ 1,433,612		IWM Assessments from Franchised Haulers and Disposal facilities per JPA agreement (based on tons disposed in landfills-AB939)
80228601	470310	Transfer from Fund Balance	\$ 500,000	\$ 1,000,000		Can direct ED to allocate a portion of these funds from fund balance to the operating revenue to offset IMW Assessments.
			<b>\$ 3,361,865</b>	<b>\$ 2,546,612</b>		

80228601	250510	Deferred Revenue Liability HHW Post-Closure Reserve			\$ 160,000.00	Funds set aside in the event of the HHW Facility Closure. As the generator of record with the State, this is a requirement.
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**Marin Hazardous and Solid Waste Joint Powers Authority (Zero Waste Marin) Revised FY2025-2026 Budget  
ZWP Fund 8023**

Org	Object	Description	Revised FY26 Budget	FY27 Baseline Budget	Change	Contract Amt. FY27	Vendor	Grant Funded Amt.	Project	Narrative
80238601	522310	Misc. Expenditures	\$ -	\$ 70,000						
80238601	522310	Misc. Expenditures	\$ -	\$ 20,000	\$ 20,000	\$ -	NA	\$ -	NA	No businesses requested money to help with SB1383. Distributing containers during visits is a better method.
80238601	522310	Countywide Sharps program through MOU with County EHS	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	NA	\$ -	NA	Countywide medical waste program; therefore, removed from 8022. Support for the Sharps and Needles Program via Environmental Health Services. Decreased due to new MOU which only reimburses based on actual costs.
80238601	522430	Printing & Mailing Services	\$ 75,000	\$ 135,000	\$ 60,000	NA	County Print Shop, Fast Signs			Printing and Mailing of educational materials per state mandates and approved workplan. (\$15K for ZWSP and \$60K for jurisdictions, residents and commercial businesses + \$60K for HHW programs).
80238601	522510	Professional Service Contracts	\$ 625,000	\$ 840,916	\$ 215,916	NA	Listed Below			Professional Service Contracts
80238601	522510	Professional Service Contracts	\$ 52,500	\$ 30,000	\$ (22,500)	\$ 25,000.00	ExtraFood			Edible Food RecoverySupport for SB1383
80238601	522510	Professional Service Contracts	\$ 52,500	\$ 30,000	\$ (22,500)	\$ 25,000.00	SF Marin Food Bank			Edible Food RecoverySupport for SB1383
80238601	522510	Professional Service Contracts	\$ 15,000	\$ -	\$ (15,000)	\$ -	NA			Moved to Fund 8021 under general regulatory and program support.
80238601	522510	Professional Service Contracts	\$ 30,000	\$ -	\$ (30,000)	\$ -	Cleaner California Coast; Resilient Neighborhoods			Pilot programs to be discontinued. Focus groups show having ZWM tabling in the community and at events has a bigger impact.
80238601	522510	Professional Service Contracts	\$ 100,000	\$ 65,000	\$ (35,000)	\$ 70,000.00	Reuse Alliance			Countywide Repair Fairs, Books & Clothing Swaps
80238601	522510	Professional Service Contracts	\$ 75,000	\$ -	\$ (75,000)	\$ -	SEI CC fellows			Declined fellowship program due to rising costs and burden on ZWM staff. Permanent staff will be much ofr cost effective.
80238601	522510	Professional Service Contracts	\$ 300,000	\$ 325,000	\$ 25,000	\$ 325,000.00	SEI Zero Waste School Program			Direct onsite education, green team support & communication with schools.Will add High Schools this year which will require more resources.
80238601	522510	Professional Service Contracts	\$ -	\$ 32,416	\$ 32,416	\$ 32,416.00	CCNB	\$ 32,416.00	653TA8GRNT	Two year tire collection events grant implementation and reporting
80238601	522510	Professional Service Contracts	\$ -	\$ 35,000	\$ 35,000	\$ 35,000.00	Clean Harbors- Marine Flares			Collection event of Marine Flares open to all in the County. Moved from Fund 8022 since Novato does not participate in that fund.
80238601	522510	Professional Service Contracts	\$ -	\$ 25,000	\$ 25,000	\$ 25,000.00	CPSC - Marine flares			Countywide collection logistics, advertising, RFPs, data analysis, etc. Moved from Fund 8022 since Novato does not participate in that fund.
80238601	522510	Professional Service Contracts	0	\$ 50,000	\$ 50,000	\$ 50,000.00	CPSC - Solar Panels Phase 3			Countywide solar panel education, recycling & reuse events, data analysis. Moved from Fund 8022 since Novato does not participate in that fund.
80238601	522510	Professional Service Contracts	0	\$ 185,000	\$ 185,000	\$ 185,000.00	Revolt			Collection services of bulbs & batteries for the public at select businesses around the County. Open to all participants at these stores. Moved from Fund 8022 since Novato does not participate in that fund. Was \$200K in 8022.
80238601	522510	Professional Service Contracts	0	\$ 3,500	\$ 3,500	\$ 3,500.00	Sweetser & Associates			Guidance and support for reporting and compliance with HHW regulations.
80238601	522510	Professional Service Contracts	0	\$ 15,000	\$ 15,000	\$ 15,000.00	GAIACA - GWR, CA LLC			Countywide vape pen collection with Marin Office of Education
80238601	522510	Professional Service Contracts	0							
80238601	522510	Professional Service Contracts	0	\$ 45,000	\$ 45,000	\$ 45,000	Race to Zero Waste			Physical event waste management at 1 event in each jurisdiction. Supports SB1383 and waste diversion goals.
80238601	522512	General Trade Service Contracts	\$ 85,000	\$ 100,000	\$ 15,000	\$ 100,000	Trash Bin Cleaners			ZW Schools Program-Contracted service to clean organics carts. NORTHBAY CLEANING COMPANY
80238601	522520	Translation Services	\$ 1,500	\$ -	\$ (1,500)	\$ -	NA			Translation services provided by ZWM staff.
80238601	522530	Professional Services for Advertising & Marketing	\$ 225,734	\$ 267,796	\$ 42,062					Multimodal countywide communication & outreach campaigns. Adding broader bilingual surveys and focus groups to gauge success of messaging and develop new strategies for reaching the public.
			\$ 210,000	\$ 250,000	\$ 40,000	\$ 250,000	Most Likely To			PSC: Print, bus shelter, and other outlets for zero waste educational campaigns including social media.

**Marin Hazardous and Solid Waste Joint Powers Authority (Zero Waste Marin) Revised FY2025-2026 Budget  
ZWP Fund 8023**

Org	Object	Description	Revised FY26 Budget	FY27 Baseline Budget	Change	Contract Amt. FY27	Vendor	Grant Funded Amt.	Project	Narrative
80238601	522530	Social Media Advertising & Marketing	\$ 15,734	\$ 17,796	\$ 2,062	\$ -	Various			Social media support boosts and ads placed directly by ZWM. Collateral & signage: printing costs for ZWM collateral, including signage and posters provided to businesses.
80238601	522540	Professional Services for Graphic Design	\$ 10,000	\$ 10,000	\$ -	\$ 10,000	Erin Duckhorn			Graphic design for professional printing of materials and website for all ZW programs.
80238601	522735	County Salaries & Benefits, County Administrative Overhead & Fiscal Support	\$ 583,806	\$ 910,070	\$ 326,264		County of Marin DPW			Salary/Benefit/Overhead reimbursement to County via PSC. Increased due to reallocation of staff time to this program fund.
80238601	522930	Infrastructure support & reusables giveaways	\$ 260,000	\$ 110,000	\$ (150,000)		Various			Countywide sorting equipment (waste station containers, supplies, etc.) to help business and schools with SB1383 compliance. Reusable items for member and community events. Countywide sorting equipment (waste station containers, supplies, etc.) to help business with SB1383 compliance. (~5K jurisdictions, \$55K schools, and \$50K businesses.
80238601	522935	Cloud based Subscriptions	\$ 500	\$ 600	\$ 100		CANVA			Canva subscription for inhouse design. Subscription price increased.
			<b>\$ 1,866,540</b>	<b>\$ 2,444,382</b>	<b>\$ 19,900</b>	<b>\$ 1,195,916</b>		<b>\$ 32,416</b>		

80238601	900010	Contingency General Restricted	\$ 93,327	\$ 122,219						
			<b>\$ 1,959,866.93</b>	<b>\$ 2,566,601</b>						

Org	Object	Description	Revised FY26 Budget	FY27 Baseline Budget	Project	Narrative
80238601	441115	Interest	\$ 1,000	\$ 5,000		Interest
80238601	451970	CalRecycle Tire Amnesty Grant	\$ -	\$ 33,016	653TA8GRNT	CalRecycle Tire Amnesty Reimbursement Grant
80238601	451970	CalRecycle Local Assistance Grant	\$ 285,742	\$ -		CalRecycle Local Assistance Grant Ended
80238601	461510	Integrated Waste Management Assessments	\$ 1,673,125	\$ 2,550,804		IWM Assessments from Franchised Haulers and Disposal facilities per JPA agreement (based on tons disposed in landfills-AB939)
80218601		Use of Fund Balance	\$ -	\$ 100,000		Can direct ED to allocate a portion of these funds from fund balance to the operating revenue to offset IMW
			<b>\$ 1,959,867</b>	<b>\$ 2,688,820</b>		

**FY26/27 Proposed Operating Budget for the Operations of the Household Hazardous Waste Facility**

<b>2026-2027 MRRRA HHW Operations Budget Request</b>					
<b>Description</b>	<b>2026-2027 Budget Request</b>	<b>Adjusted FY26 Budget</b>	<b>2025-2026 Approved Budget</b>	<b>2025-2026 YTD Actual</b>	<b>Notes</b>
<b>Personnel Expenses Subject to 15% Operating Fee</b>					
Classified Personnel Wages	\$ 702,868.04	\$ 714,754.00		\$ 441,285.65	Based on estimated 2.18% increase as of January 1, 2027
Holiday/Vacation Pay	\$ 75,189.61	\$ 65,503.00		\$ 50,394.75	Based on estimated 2.18% increase as of January 1, 2027
Group/Life Health Insurance	\$ 153,086.64	\$ 143,030.00		\$ 93,247.71	
Worker's Compensation	\$ 47,718.28	\$ 58,716.00		\$ 27,708.08	
Retirement (excluding profit sharing/gifts/bonus)	\$ 76,745.44	\$ 66,625.00		\$ 48,390.92	
Payroll Taxes	\$ 64,049.35	\$ 63,106.00		\$ 42,751.16	
<b>Subtotal Personnel Expenses Subject to 15% Operating Fee</b>	<b>\$ 1,119,657.35</b>	<b>\$ 1,111,734.00</b>	<b>\$ 1,092,272.00</b>	<b>\$ 703,778.27</b>	
<b>Personnel Expenses Excluded from 15% Operating Fee</b>					
Overtime Pay (quarterly cleaning)	\$ 25,000.00	\$ 25,000.00	\$ 25,000.00	\$ 14,690.15	
Overtime Pay (mandatory trainings)	\$ 4,346.00			\$ 2,126.64	Based on actuals from 2025 for training not arranged by JPA
<b>Subtotal Personnel Expenses Excluded from 15% Operating Fee</b>	<b>\$ 29,346.00</b>	<b>\$ 25,000.00</b>	<b>\$ 25,000.00</b>	<b>\$ 16,816.79</b>	
Program Operating Fee 15% (This fee covers the following expenses: legal and professional services, non-mandatory training and continuing education, additional professional dues and subscriptions, equipment rental and repair, books and publications, contractual services, HHW mailing of brochures with new customer packages, insurance, MSS administration allocation, general office supplies, and general office expenses, including the storage unit rental with Rafael Storage.)	167,948.60	166,760.00	163,894.00	105,566.83	
<b>Allowable Non-Personnel Passthrough Expenses</b>					
<b>1. Waste Disposal Expenses</b>					
ACT	353,246.33			223,449.31	All disposal/supplies at estimated 3% increase mainly due to uncertainty around gas prices
Call2Recycle	55,812.64			31,609.10	
GWR CA	2,132.10			2,070.00	
Renew Computers	30,437.89			18,473.12	
Safety Kleen	2,564.89			1,628.28	
Clean Earth	-				
Stericycle	-				
<b>Total Waste Disposal Expenses</b>	<b>444,193.85</b>	<b>459,768.00</b>		<b>277,229.81</b>	

**2026-2027 MRRRA HHW Operations Budget Request**

<b>2. Existing Facility Equipment</b>				
<b>Equipment for Quarterly HHW Facility Maintenance</b>				
Air Compressor	-			550.62
Air Gun	-			-
Generator	-			-
Wet/Dry Vacuum	-			-
<b>Supplies for Quarterly HHW Facility Maintenance</b>	-			
Paint Brushes/Rollers	194.81			84.06
Tape	88.76			38.30
Paint Tray/Liners	67.93			29.31
Mask N95	106.26			45.85
Shedless	111.29			48.02
<b>Total Equipment and Quarterly Maintenance</b>	<b>\$ 569.04</b>			<b>\$ 245.54</b>
<b>Quarterly supplies Facility Maintenance</b>				
<b>Large Equipment</b>				<b>\$ -</b>
Equipment Rentals - Forlift/Loader	<b>\$ 7,416.00</b>			<b>\$ 4,800.00</b>
Eye Wash Station	\$ -			
Fume Hood	\$ -			
Gates at the Facility	\$ -			
Hazardous Materials Storage Cabinets	\$ -			
Oil Filter Crusher	\$ -			
Oil Tank	\$ -			
Shelving for Operational Supplies	\$ -			\$ -
<b>Equipment Subtotal</b>	<b>\$ 7,416.00</b>	<b>\$ 7,200.00</b>		<b>\$ 5,841.70</b>
<b>3. Clothing &amp; PPE Supplies</b>				
Body Protection	\$ 12,676.08			\$ 8,137.09
Ear Protection	\$ 80.94			\$ 39.29
Filters	\$ -			
Gloves	\$ 10,057.98			\$ 5,422.90
Masks	\$ 222.31			\$ 117.73
Safety Boots	\$ 1,416.25			x
Safety Glasses	\$ -			
Safety Vest	\$ -			
<b>Clothing &amp; PPE Supplies Subtotal</b>	<b>\$ 24,453.56</b>	<b>\$ 22,830.00</b>	<b>\$ -</b>	<b>\$ 14,467.01</b>
<b>4. Supplies &amp; Materials</b>				
Absorbent	\$ 3,834.83			\$ 2,568.20
Adhesive	\$ 952.32			\$ 504.32
Asbestos Bags	\$ 1,656.40			\$ 804.08
Boxes UN Tri-Wall,	\$ -			
Non-UN Tri-Wall,	\$ 9,375.94			\$ 6,210.00
Lab pack	\$ 14,224.63			\$ 9,532.90
Brooms	\$ 296.73			\$ 157.14
Clear Duct Tape	\$ 3,723.51			\$ 1,971.85
Door Lock Security System	\$ -			
Drum Liner Rolls	\$ 1,792.64			\$ 1,215.25
Drums (Metal and Polypro, 5 and 55 Gallons)	\$ 9,064.00			
Dry Wall	\$ -			
Duct Tape	\$ 2,675.94			\$ 1,515.50
Fluorescent light boxes (4 and 8 feet)	\$ -			
Fuel (fork lift and loader)	\$ 564.68			\$ 243.66

2026-2027 MRRRA HHW Operations Budget Request					
Metal Straps	\$ 521.84			\$ 253.32	
Metal Table	\$ -				
Other Testing Papers	\$ 1,671.72			\$ 885.29	
Over Packs 75 Gallons	\$ -				
Plastic Wrap	\$ 1,773.99			\$ 1,196.40	
Pocket Knife	\$ -				
Screw Drivers	\$ 611.05			\$ 323.59	
Shovels	\$ -				
Tarps	\$ -				
Vermiculite	\$ 17,480.57			\$ 10,800.00	
Wrench	\$ -				
Paintcare Credits for ACT Boxes	\$ (12,510.00)			\$ (5,985.00)	
<b>Subtotal Supplies &amp; Materials</b>	<b>\$ 57,710.80</b>	<b>\$ 100,837.00</b>		<b>\$ 36,596.50</b>	
	\$ -				
<b>5. Equipment</b>	\$ -				
Aluminum placard/Signs mount	\$ -			\$ -	
Carts	\$ -			\$ -	
Directional Signs	\$ 17.99			\$ 17.47	
Dolly	\$ -			\$ -	
Drum Grabber	\$ -			\$ -	
Motor oil kit rack	\$ -			\$ -	
Pallet Jack	\$ -			\$ -	
Scale	\$ -			\$ -	
Metal Storage Units where the waste is stored	\$ -			\$ -	
Secondary Containers	\$ -			\$ -	
Ladders (various heights)	\$ -				
Reuse Rooms	\$ -			\$ -	
<b>Subtotal Equipment</b>	<b>\$ 17.99</b>		<b>\$ -</b>	<b>\$ 17.47</b>	
<b>6. HHW Specific Office Supplies</b>	\$ -				
Tablets	\$ -				
Backup battery for tablets	\$ -				
Payment System for VSQGs	\$ -				
Bags for deposit	\$ -				
<b>Subtotal HHW Specific Office Supplies</b>	<b>\$ -</b>	<b>\$ 4,000.00</b>		<b>\$ -</b>	
<b>7. HHW Specific Office Expenses</b>					
eProcessing Network expenses for VSQG payments	\$ 2,006.44			\$ 1,281.20	
<b>Subtotal HHW Specific Office Expenses</b>	<b>\$ 2,006.44</b>		<b>\$ -</b>	<b>\$ 1,281.20</b>	
<b>8. Rent Expenses</b>					
Rental of HHW Facility	\$ 127,560.89			\$ 80,991.04	Includes 5% increase July 1, 2026 per lease agreement
<b>Subtotal Rent Expenses</b>	<b>\$ 127,560.89</b>			<b>\$ 80,991.04</b>	
<b>9. Travel &amp; Conferences (for HHW Program Manager)</b>					
NAHMMA Conference	\$ 1,000.00				
Transportation to Conference	\$ 500.00				
Hotel for Conference	\$ 1,500.00				
<b>Subtotal Travel &amp; Conferences</b>	<b>\$ 3,000.00</b>	<b>\$ 3,000.00</b>		<b>\$ -</b>	

**2026-2027 MRRRA HHW Operations Budget Request**

<b>10. Professional Dues and Subscriptions (for HHW Program Manager)</b>					
NAHMMA Membership	\$ 175.00	\$ 175.00			
<b>Subtotal Professional Dues and Subscriptions</b>	\$ 175.00	\$ 175.00		\$ 175.00	
<b>Subtotal Allowable Non-Personnel Passthrough Expenses</b>	\$ 667,103.57	\$ 597,810.00	\$ 597,810.00	\$ 415,868.12	Based on actuals with a 3% increase for uncertainty around gas prices
<b>11. Outside Funding Sources</b>					
Car Batteries (Lead Acid Batteries)	\$ (6,129.95)	\$ (5,000.00)		\$ (3,343.61)	
Paint Sale Monies	\$ -				
PaintCare Rolloff Monies	\$ (8,000.00)	\$ (6,000.00)		\$ (4,000.00)	
PaintCare Reuse Monies	\$ (5,541.74)	\$ (7,000.00)		\$ (3,232.68)	
VSQG Fees	\$ (106,748.61)	\$ (85,000.00)		\$ (71,803.96)	
<b>Outside funding sources Subtotal</b>	\$ (126,420.29)	\$ (103,000.00)		\$ (82,380.25)	Based on actuals from 2025
<b>+ Subtotal Personnel Expenses Subject to 15% Operating Fee</b>	\$1,119,657.35	\$1,111,734.00	\$1,092,272.00	\$703,778.27	
<b>+ Subtotal Personnel Expenses Excluded from 15% Operating Fee</b>	\$29,346.00	\$25,000.00	\$25,000.00	\$16,816.79	
<b>+ Program Operating Overhead Fee 15%</b>	\$167,948.60	\$166,760.00	\$163,894.00	\$105,566.74	
<b>+ Allowable (Non-Personnel) Passthrough Expenses Subtotal</b>	\$667,103.57	\$597,810.00	\$597,810.00	\$415,868.12	
<b>- Outside funding sources Subtotal</b>	-\$126,420.29	-\$103,000.00		-\$82,380.25	
<b>Total Billed for the Month (Net Amount Due)</b>	\$1,857,635.23	\$1,798,304.00	\$1,843,262.00	\$1,159,649.67	Increase from last year <1%

**Major Changes to FY2627 Budget**

<b>Major Changes: Expenses</b>						
<b>Expenditure Category</b>	<b>Description of change</b>	<b>FY2026 Approved</b>	<b>FY2027 Proposed</b>	<b>Change</b>	<b>Amt. Change</b>	<b>% Change</b>
<b>Salaries &amp; Wages-Perm Employees</b>	Staff are fully dedicated to ZWM and funded through the JPA budget. Labor costs are allocated across the three funds. Only the portion of staff time spent on the HHW Facility is recorded in the HHW Fund (see labor sheet).	\$ 1,642,504	\$ 1,733,924	↑	\$ 91,421	5.6%
<b>RACR Fund</b>	The fund serves as the general fund and contains all administrative/operational expenditures and staffing.	\$ 1,105,536	\$ 1,191,178	↑	\$ 85,642	7.7%
<b>HHW Programs Fund</b>	This is a restricted fund primarily for the HHW Facility contract budget, a motor oil grant, and staffing. Novato has opted out of this fund. Decrease due to movement of countywide HHW programs to ZW Fund.	\$ 2,965,331	\$ 2,315,102	↓	\$ (650,229)	-21.9%
<b>Zero Waste Programs Fund</b>	This is a restricted fund primarily for all countywide Zero Waste and HHW programs, and staffing. The primary change in this fund is adding county wide HHW programs to this fund so revenue is received to cover the costs of these programs. Novato has opted into this fund.	\$ 1,866,540	\$ 2,444,382	↑	\$ 577,842	31.0%
	<b>Budget based on evaluation of average expenditures FY23-25</b>	<b>\$ 5,937,407</b>	<b>\$ 5,950,662</b>	<b>↑</b>	<b>\$ 13,255</b>	<b>0.2%</b>
<b>RACR Fund Contingency</b>	No change. Remains at 10%.	\$ 110,554	\$ 119,118	↑	\$ 8,564	8%
<b>HHW Programs Fund Contingency</b>	No change. Remains at 10%.	\$ 396,533	\$ 231,510	↓	\$ (165,023)	-42%
<b>Zero Waste Programs Fund Contingency</b>	Was 5% last FY. Increase to 10%.	\$ 93,327	\$ 122,219	↑	\$ 28,892	31%
		<b>\$ 600,414</b>	<b>\$ 472,847</b>	<b>↓</b>	<b>\$ (127,567)</b>	<b>-21.25%</b>
<b>Total Expenditures</b>		<b>\$ 6,537,821</b>	<b>\$ 6,423,509</b>	<b>↓</b>	<b>\$ (114,312)</b>	<b>-2%</b>

**Major Changes: Revenues**

<b>Revenue Category</b>	<b>Description of change</b>	<b>FY2026 Approved</b>	<b>FY2027 Proposed</b>	<b>Change</b>	<b>Amt. Change</b>	<b>% Change</b>
<b>RACR Fund</b>	Interest	\$ 1,000	\$ 15,000	↑	\$ 14,000	1400%
	Local Assistance grant	\$ 275,000	\$ -	↓	\$ (275,000)	-100%
	Intergrated Waste Management Assessment	\$ 940,089	\$ 1,095,296	↑	\$ 155,207	17%
	Use of fund balance	\$ -	\$ 200,000	↑	\$ 200,000	NEW
		\$ 1,216,089	\$ 1,310,296	↑	\$ 94,207	8%
<b>HHW Programs Fund</b>	Interest	\$ 2,000	\$ 50,000	↑	\$ 48,000	2400%
	OPP and Marin Flare grants	\$ 125,045	\$ 63,000	↓	\$ (62,045)	-50%
	Intergrated Waste Management Assessment	\$ 2,734,820	\$ 1,433,612	↓	\$ (1,301,207)	-48%
	Use of fund balance	\$ 500,000	\$ 1,000,000	↑	\$ 933,612	100%
		\$ 3,361,865	\$ 2,546,612	↓	\$ (815,252)	-24%
<b>Zero Waste Programs Fund</b>	Interest	\$ 1,000	\$ 5,000	NC	\$ 4,000	400.00%
	CalRecycle Tire Amnesty Grant	\$ -	\$ 33,016	↑	\$ 33,016	NEW
	CalRecycle Local Assistance grant	\$ 285,742	\$ -	↓	\$ (285,742)	-100.00%
	Intergrated Waste Management Assessment	\$ 1,673,125	\$ 2,550,804	↑	\$ 877,679	52.46%
	Use of fund balance	\$ -	\$ 100,000	↑	\$ 100,000	NEW
		\$ 1,959,867	\$ 2,688,820	↑	\$ 728,953	37.19%
<b>Total Revenues All Funds</b>		<b>\$ 6,537,821</b>	<b>\$ 6,545,728</b>	↓	\$ 7,907	0.12%

FY26/27 Staffing and Administrative Support Service Costs

FY26/27 Staff Allocations Per ZWM FUNDS											
RACR FUND 8021				HHW FUND 8022				ZW FUND 8023			
% FTE to JPA	Cost to JPA for Staffing & Benefits	15% Admin. Overhead	JPA Staffing + AO	% FTE to JPA	Cost to JPA for Staffing & Benefits	15% Admin. Overhead	JPA Staffing + AO	% FTE to JPA	Cost to JPA for Staffing & Benefits	15% Admin. Overhead	JPA Staffing + AO
10%	\$ 19,925	\$ 2,989	\$ 22,913	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -
10%	\$ 14,329	\$ 2,149	\$ 16,479	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -
60%	\$ 159,950	\$ 23,992	\$ 183,942	20%	\$ 61,569	\$ 9,235	\$ 70,804	20%	\$ 53,317	\$ 7,997	\$ 61,314
100%	\$ 188,989	\$ 28,348	\$ 217,337	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -
5%	\$ 9,449	\$ 1,417	\$ 10,867	0%	\$ -	\$ -	\$ -	95%	\$ 179,539	\$ 26,931	\$ 206,470
5%	\$ 9,922	\$ 1,488	\$ 11,410	80%	\$ 158,750	\$ 23,813	\$ 182,563	15%	\$ 29,766	\$ 4,465	\$ 34,231
10%	\$ 18,814	\$ 2,822	\$ 21,636	0%	\$ -	\$ -	\$ -	90%	\$ 169,326	\$ 25,399	\$ 194,725
50%	\$ 82,951	\$ 12,443	\$ 95,394	0%	\$ -	\$ -	\$ -	50%	\$ 82,951	\$ 12,443	\$ 95,394
0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	100%	\$ 138,233	\$ 20,735	\$ 158,968
0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	100%	\$ 138,233	\$ 20,735	\$ 158,968
	<b>\$ 504,329</b>	<b>\$ 75,649</b>	<b>\$ 579,978</b>		<b>\$ 220,319</b>	<b>\$ 33,048</b>	<b>\$ 253,367</b>		<b>\$ 791,365</b>	<b>\$ 118,705</b>	<b>\$ 910,070</b>

Full cost staffing **\$ 1,507,760**  
 15% Administrative Overhead **\$ 226,164**  
**\$ 1,733,924**

FY25/26 Staff Allocations Per ZWM FUNDS											
RACR FUND 8021				HHW FUND 8022				ZW FUND 8023			
% FTE to JPA	Cost to JPA for Staffing & Benefits	15% Admin. Overhead	JPA Staffing + AO	% FTE to JPA	Cost to JPA for Staffing & Benefits	15% Admin. Overhead	JPA Staffing + AO	% FTE to JPA	Cost to JPA for Staffing & Benefits	15% Admin. Overhead	JPA Staffing + AO
100%	\$ 21,124	\$ 3,169	\$ 24,293	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -
100%	\$ 15,192	\$ 2,279	\$ 17,471	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -
60%	\$ 164,963	\$ 24,744	\$ 189,708	20%	\$ 54,988	\$ 8,248	\$ 63,236	20%	\$ 54,988	\$ 8,248	\$ 63,236
80%	\$ 160,292	\$ 24,044	\$ 184,335	5%	\$ 10,018	\$ 1,503	\$ 11,521	15%	\$ 30,055	\$ 4,508	\$ 34,563
10%	\$ 20,036	\$ 3,005	\$ 23,042	5%	\$ 10,018	\$ 1,503	\$ 11,521	85%	\$ 170,310	\$ 25,546	\$ 195,856
20%	\$ 40,943	\$ 6,141	\$ 47,085	75%	\$ 153,537	\$ 23,031	\$ 176,567	5%	\$ 10,236	\$ 1,535	\$ 11,771
15%	\$ 28,368	\$ 4,255	\$ 32,624	50%	\$ 94,561	\$ 14,184	\$ 108,745	35%	\$ 66,193	\$ 9,929	\$ 76,122
25%	\$ 43,972	\$ 6,596	\$ 50,568	25%	\$ 43,972	\$ 6,596	\$ 50,568	50%	\$ 87,944	\$ 13,192	\$ 101,136
10%	\$ 14,655	\$ 2,198	\$ 16,854	30%	\$ 43,966	\$ 6,595	\$ 50,561	60%	\$ 87,932	\$ 13,190	\$ 101,122
	<b>\$ 509,546</b>	<b>\$ 76,432</b>	<b>\$ 585,978</b>		<b>\$ 411,060</b>	<b>\$ 61,659</b>	<b>\$ 472,719</b>		<b>\$ 507,657</b>	<b>\$ 76,149</b>	<b>\$ 583,806</b>

Full cost staffing **\$ 1,428,264**  
 15% Administrative Overhead **\$ 214,240**  
**\$ 1,642,504**

FY26/27 Staff Allocations Per ZWM FUNDS											
RACR FUND 8021				HHW FUND 8022				ZW FUND 8023			
% FTE to JPA	Cost to JPA for Staffing & Benefits	15% Admin. Overhead	JPA Staffing + AO	% FTE to JPA	Cost to JPA for Staffing & Benefits	15% Admin. Overhead	JPA Staffing + AO	% FTE to JPA	Cost to JPA for Staffing & Benefits	15% Admin. Overhead	JPA Staffing + AO
10%	\$ 19,925	\$ 2,989	\$ 22,913	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -
10%	\$ 14,329	\$ 2,149	\$ 16,479	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -
60%	\$ 159,950	\$ 23,992	\$ 183,942	20%	\$ 61,569	\$ 9,235	\$ 70,804	20%	\$ 53,317	\$ 7,997	\$ 61,314
100%	\$ 188,989	\$ 28,348	\$ 217,337	0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -
5%	\$ 9,449	\$ 1,417	\$ 10,867	0%	\$ -	\$ -	\$ -	95%	\$ 179,539	\$ 26,931	\$ 206,470
5%	\$ 9,922	\$ 1,488	\$ 11,410	80%	\$ 158,750	\$ 23,813	\$ 182,563	15%	\$ 29,766	\$ 4,465	\$ 34,231
10%	\$ 18,814	\$ 2,822	\$ 21,636	0%	\$ -	\$ -	\$ -	90%	\$ 169,326	\$ 25,399	\$ 194,725
50%	\$ 82,951	\$ 12,443	\$ 95,394	0%	\$ -	\$ -	\$ -	50%	\$ 82,951	\$ 12,443	\$ 95,394
0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	100%	\$ 138,233	\$ 20,735	\$ 158,968
0%	\$ -	\$ -	\$ -	0%	\$ -	\$ -	\$ -	100%	\$ 138,233	\$ 20,735	\$ 158,968
	<b>\$ 504,329</b>	<b>\$ 75,649</b>	<b>\$ 579,978</b>		<b>\$ 220,319</b>	<b>\$ 33,048</b>	<b>\$ 253,367</b>		<b>\$ 791,365</b>	<b>\$ 118,705</b>	<b>\$ 910,070</b>

Full cost staffing **\$ 1,507,760**  
15% Administrative Overhead **\$ 226,164**  
**\$ 1,733,924**

FY25/26 Staff Allocations Per ZWM FUNDS											
RACR FUND 8021				HHW FUND 8022				ZW FUND 8023			
% FTE to JPA	Cost to JPA for Staffing & Benefits	15% Admin. Overhead	JPA Staffing + AO	% FTE to JPA	Cost to JPA for Staffing & Benefits	15% Admin. Overhead	JPA Staffing + AO	% FTE to JPA	Cost to JPA for Staffing & Benefits	15% Admin. Overhead	JPA Staffing + AO
100%	\$ 21,124	\$ 3,169	\$ 24,293	0%	\$ -	\$ -		0%	\$ -	\$ -	
100%	\$ 15,192	\$ 2,279	\$ 17,471	0%	\$ -	\$ -		0%	\$ -	\$ -	
60%	\$ 164,963	\$ 24,744	\$ 189,708	20%	\$ 54,988	\$ 8,248	\$ 63,236	20%	\$ 54,988	\$ 8,248	\$ 63,236
80%	\$ 160,292	\$ 24,044	\$ 184,335	5%	\$ 10,018	\$ 1,503	\$ 11,521	15%	\$ 30,055	\$ 4,508	\$ 34,563
10%	\$ 20,036	\$ 3,005	\$ 23,042	5%	\$ 10,018	\$ 1,503	\$ 11,521	85%	\$ 170,310	\$ 25,546	\$ 195,856
20%	\$ 40,943	\$ 6,141	\$ 47,085	75%	\$ 153,537	\$ 23,031	\$ 176,567	5%	\$ 10,236	\$ 1,535	\$ 11,771
15%	\$ 28,368	\$ 4,255	\$ 32,624	50%	\$ 94,561	\$ 14,184	\$ 108,745	35%	\$ 66,193	\$ 9,929	\$ 76,122
25%	\$ 43,972	\$ 6,596	\$ 50,568	25%	\$ 43,972	\$ 6,596	\$ 50,568	50%	\$ 87,944	\$ 13,192	\$ 101,136
10%	\$ 14,655	\$ 2,198	\$ 16,854	30%	\$ 43,966	\$ 6,595	\$ 50,561	60%	\$ 87,932	\$ 13,190	\$ 101,122
	<b>\$ 509,546</b>	<b>\$ 76,432</b>	<b>\$ 585,978</b>		<b>\$ 411,060</b>	<b>\$ 61,659</b>	<b>\$ 472,719</b>		<b>\$ 507,657</b>	<b>\$ 76,149</b>	<b>\$ 583,806</b>

Full cost staffing **\$ 1,428,264**  
15% Administrative Overhead **\$ 214,240**  
**\$ 1,642,504**