



MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

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

SPECIAL MEETING AGENDA

DATE Tuesday, June 2, 2026

TIME 10:00 am – 11:00 am

PHYSICAL LOCATION

Marin Commons Building; 1600 Los Gamos Drive, Suite 211, San Rafael, CA 94903

VIRTUAL LOCATION

<https://zoom.us/j/95862063021?pwd=bNao2kRMGotDSIaK8b1J4fWAxvwabi.1>

Meeting ID: 958 6206 3021; Passcode: 115793

One Tap Mobile +16699006833,,95862063021#,,,,*115793# US (San Jose)

Some portions of this meeting will be conducted via Zoom, as outlined in the Public Remote Participation Instructions, in accordance with the Government Code Section 54953(b). Each location is accessible to the public, and members of the public may address the Board from any teleconference location. The teleconference meeting locations are as follows:

Town of Ross; Town Manager’s Office; 31 Sir Francis Drake Blvd. Ross, CA 94957

CALL TO ORDER

1. Roll Call - 1 Minute.

City of Belvedere

City of Larkspur

Town of San Anselmo

Town of Cortes Madera

City of Mill Valley

City of San Rafael

County of Marin

City of Novato

City of Sausalito

Town of Fairfax

Town of Ross

Town of Tiburon

2. Public Participation Instructions (Information Only) 1 Minute.
3. Open Time for Public Comment (Information Only) 3 Minutes.

CONSENT CALENDAR

All matters listed under the Consent Calendar will be enacted by one motion unless a member of the Board, staff, or public requests removal of an item for separate discussion.

4. Approve JPA Board Meeting Minutes from February 26, 2026 - 1 Minute.
5. Approve Executive Committee Meeting Minutes from April 23, 2026 - 1 Minute.



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REGULAR AGENDA

6. Receive Executive Director Update - 15 Minutes.
7. Receive and File Fiscal Year 2024 – 2025 Audit and Approve Budget Adjustments - 5 Minutes.
8. Approve Fiscal Year 2026–2027 Budget - 10 Minutes.
9. Approve Contract and Signature Authority of Executive Director- 5 Minutes.
10. Approve Meeting Calendar for June–December 2026 – 3 Minutes.
11. Receive Climate Fellow Update - 5 Minutes
12. Suggested Agenda Items - 2 Minutes.
13. Adjournment.

Agendas & Staff Reports also available at <https://zerowastemarin.org/>

PUBLIC REMOTE PARTICIPATION INSTRUCTIONS – ITEM 2

DATE June 2, 2026

TIME 10:00 am – 11:00 am

LOCATION Zoom Online

During the Meeting, select the Raise Hand icon during the public comment time, and you will be added to the queue and unmuted when it is your turn. If you are “Calling In,” press *9 during the public comment time, and you will be added to the queue and unmuted when it is your turn. (Press *67 before dialing if you want to hide your phone number).

Agendas & Staff Reports also available at <https://zerowastemarin.org/>



For disability accommodations please phone **(415) 473-4381** (Voice), CA Relay 711, or e-mail Zero.Waste@MarinCounty.gov at least five business days in advance of the event.

The County will do its best to fulfill requests received with less than five business days' notice. Copies of documents are available in alternative formats, upon request.



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OPEN TIME FOR PUBLIC COMMENT – ITEM 3

TO JPA Board of Directors
FROM Kimberly Scheibly, Executive Director
SUBJECT Open Time for Public Comment
DATE June 2, 2026

The public is welcome to address the Board of Directors on matters not on the agenda within its jurisdiction. Please be advised that pursuant to Government Code Section 54954.2, the Board 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.

BOARD OF DIRECTORS MEETING MINUTES – ITEM 4

DATE Thursday, February 26, 2026

TIME 1:30 P.M. – 2:30 P.M.

LOCATION San Rafael City Hall, 1400 Fifth Ave
3rd Floor Large Conference Room, San Rafael, CA

BOARD MEMBERS PRESENT

City of Mill Valley: Todd Cusimano (Chair)
Town of Corte Madera: Phoebe Goulden (Alt.)
County of Marin: Talia Smith (Alt.)
Town of Fairfax: Bridget Wipfler (Alt.)
City of Larkspur: Dan Schwarz
City of Novato: Bill Rose
Town of Ross: Maureen Borthwick (Alt.)
City of San Rafael: Angela Robinson Pinon
City of Sausalito: Alexandra Anderson (Alt.)

STAFF PRESENT

Kimberly Scheibly (Executive Director)
Amy Kolnes (Staff)
Casey Fritz (Staff)
Meilin Tsao (Staff)
Jessica Ruiz (Staff)
Justin Newsome (Admin)

Call to Order Regular Meeting

Regular session was called to order at 1:33 p.m.

1. Remote Public Participation Instructions

Information Only

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

No public comments.

3. JPA Board Meeting Minutes from January 22, 2026.

Board Comments

No comments

Public Comments

No comments



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

Motion to approve the JPA Board Meeting Minutes from January 22, 2026.

First Dan Schwarz, City of Larkspur

Second Angela Robinson Pinon, City of San Rafael

Vote Count

City of Belvedere: Absent

Town of Corte Madera: Aye

County of Marin: Aye

Town of Fairfax: Absent

City of Larkspur: Aye

City of Mill Valley: Aye

City of Novato: Aye

Town of Ross: Aye

Town of San Anselmo: Absent

City of San Rafael: Aye

City of Sausalito: Aye

Town of Tiburon: Absent

Ayes: 8

Noes: 0

Absent: 4

Abstain: 0

NOTE: Bridget Wipfler (Alt) arrived after consent calendar voting and therefore the vote is not reflected in the count.

Motion passed.

4. Audit Planning Communication (Consent Calendar)

Motion to approve Audit Planning Communication (Consent Calendar)

First Dan Schwarz, City of Larkspur

Second Angela Robinson Pinon, City of San Rafael

Vote Count

City of Belvedere: Absent

Town of Corte Madera: Aye

County of Marin: Aye

Town of Fairfax: Absent

City of Larkspur: Aye

City of Mill Valley: Aye

City of Novato: Aye

Town of Ross: Aye

Town of San Anselmo: Absent

City of San Rafael: Aye

City of Sausalito: Aye

Town of Tiburon: Absent

Ayes: 8

Noes: 0

Absent: 4

Abstain: 0

NOTE: Bridget Wipfler (Alt) arrived after consent calendar voting and therefore the vote is not reflected in the count.



MARIN COUNTY HAZARDOUS AND SOLID WASTE MANAGEMENT JOINT POWERS AUTHORITY

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5. Quarter 2 (Q2) FY2025-2026 Workplan Report (Consent Calendar)

Motion to approve Quarter 2 (Q2) FY2025-2026 Workplan Report (Consent Calendar)

First Dan Schwarz, City of Larkspur

Second Angela Robinson Pinon, City of San Rafael

Vote Count

City of Belvedere: Absent

Town of Corte Madera: Aye

County of Marin: Aye

Town of Fairfax: Absent

City of Larkspur: Aye

City of Mill Valley: Aye

City of Novato: Aye

Town of Ross: Aye

Town of San Anselmo: Absent

City of San Rafael: Aye

City of Sausalito: Aye

Town of Tiburon: Absent

Ayes: 8

Noes: 0

Absent: 4

Abstain: 0

NOTE: Bridget Wipfler (Alt) arrived after consent calendar voting and therefore the vote is not reflected in the count.

6. Executive Director Update.

Executive Director Kimberly Scheibly offered corrections to the agenda order in the board packet. Reusable Foodware Ordinance—Send CDA Staff report to Board with context for this update. Marin County Board of Supervisors adopted the Reusable Foodware Ordinance on November 10, 2023. All jurisdictions adopted the County ordinance except Corte Madera, which maintains its own local regulation. The program is administered by the County’s Environmental Health Services Division, and ten member agencies have MOUs with the County for implementation

In May 2024, the Zero Waste Marin Board considered taking responsibility over the program and determined that doing so was not feasible given the existing MOUs and because responsibilities beyond outreach and education do not align with ZWM’s workplan or budget.

A request was made at the February 10 Board of Supervisors meeting for CDA to provide a written proposal outlining progress to date, full program costs, any recommended ordinance changes affecting member jurisdictions, and supporting data. This information was requested with the purpose of conducting a feasibility analysis for a board recommendation.

To better understand current knowledge, attitudes, and behaviors around composting and household hazardous waste. Zero Waste Marin conducted English and Spanish-language

focus groups, and Executive Director Kimberly Scheibly shared the key takeaways with the board.

For upcoming meetings Calendar invitations will be sent individually for each meeting for the remainder of the year within the next week. Zero Waste Marin (ZWM) staff will coordinate with the new MMA chair and communicate meeting changes accordingly.

At the last meeting, it was asked whether Zero Waste Marin has specific messaging around storm debris removal. Currently, there is no dedicated outreach materials on that topic. The MCSTOPPP Manager has been contacted to explore collaborating on storm debris removal education and outreach materials.

Information Only

Board Comments

The board has questions regarding Reusable Foodware, compliance and a suggestion was made to appoint an ad hoc committee.

Public Comments

No comments

7. Education and Outreach Update

Senior Planner Fritz provided a snapshot of the recent outreach and education efforts. Mainly how to increase zero waste compliance at events at city or town rented spaces. The brochure that was generated provided information on SB1383 compliance and regulations. In addition, there was a contract with Race to Zero Waste for waste management support along with \$1,000 allowance for purchases.

During the holiday season and new year, ZWM staff created and posted a series of social media reels for celebrating in a low waste way.

New Construction & Demolition information materials were created including a self-haul brochure with SB 1383 requirements. A deconstruction brochure is also available; it was generated with recommendations from the Local Task Force.

Information Only

Board Comments

No comments

Public Comments

No comments

8. Household Hazardous Waste (HHW) Program Enhancement Project



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Senior Program Coordinator Ruiz shared that on November 9, 2025, ZWM hosted the annual Marin Marine Flare Collection Event, which was received positive sentiments, there were 78 participating residents with 1,678 marine flares safely collected.

A survey was sent out to the 45 existing battery collection sites, 26 sites expressed interest in hosting an improved battery collection container. The proposed container will have enhancements designed to increase safe battery recovery while reducing fire risk and contamination within the waste stream.

Staff have defined the scope of a Vape Pen Waste Study examining Marin County’s current collection and management system. The findings of the study will inform future program and policy recommendations.

Information Only

Board Comments

No comments

Public Comments

No comments

9. Legislative Update

Waste Management Specialist Tsao provided an update regarding SB 54 sharing that CalRecycle released a second draft regulatory text that recently closed; ZWM did not submit any commentary to this draft. The emphasis from ZWM is that the financial burden is shifted from local jurisdictions to producers. The producer responsibility organization mentioned of the 2600 producers, nearly 77% are registered. CalRecycle released their needs assessment reports, it is likely the advisory board meetings are where public comments will be taken on the studies. CAA mentioned producers need to register to emphasize their program plan along with the completion of CalRecycle’s regulations.

The budget proposals in CalRecycle’s FY2027 will be reopening SB 1383 regulations required by law along with AB 2346 and 2902 (passed 2024). A potential ban of laughing gas (nitrous oxide) is in the works, HHW facilities are handling that material at the cost of \$70-\$140 per container. PACT Act would revoke state authority to label items as compostable or reuseable. AB 2226 would repeal the plastic bag ban, which would allow for single use plastic bags in areas other than meat and seafood.

Information Only

Board Comments

No comments

Public Comments

No comments

10. Local Task Force (LTF) Recommendation

Senior Planner Fritz corrected the LTF meeting date in the packet as September 2025. The LTF requested to receive updates on the status of Redwood Landfill. Speakers from Environmental Health (agency that approves waste facility permits in Marin) and Waste Management presented to the LTF. As a result, a formal recommendation was submitted for long range landfill planning to ensure sufficient attention is paid to the dwindling landfill space.

Recommendation to accept the Local Task Force recommendation and direct staff to implement the Executive Director’s recommended next steps, to increase coordination between the JPA board, Environmental Health, and Local Task Force to provide regular permit status updates.

Board Comments

No comments

Public Comments

No public comments

Motion to approve

First Dan Schwarz, City of Larkspur

Second Bill Rose, City of Novato

Vote Count

City of Belvedere: Absent
Town of Corte Madera: Aye
County of Marin: Aye
Town of Fairfax: Aye
City of Larkspur: Aye
City of Mill Valley: Aye

City of Novato: Aye
Town of Ross: Aye
Town of San Anselmo: Aye
City of San Rafael: Aye
City of Sausalito: Aye
Town of Tiburon: Absent

Ayes: 9 Noes: 0 Absent: 2 Abstain: 0

NOTE: Bridget Wipfler (Alt) serves as the alt for both Fairfax and San Anselmo. Votes can only be counted once and; therefore, one vote has been removed from the Ayes total count.

Motion passed.

11. SB 1383 Compliance Update

Executive Director Scheibly updated SB 1383 information for outreach and education on the ZWM website in English and Spanish. Annual residential mailings have been conducted since 2024. Outreach also includes social media, jurisdiction newsletters, tabling materials, and direct business engagement.

ZWM submitted the required Electronic Annual Report to CalRecycle in August 2025 using verified hauler and jurisdiction data. The report was approved in November 2025.

SMART 1383 is being used for data management, staff has been transitioning to the SMART 1383 platform since October 2024 (reconciling historical waiver records with hauler data). This is time-intensive, but necessary to ensure accurate reporting and documentation under the state's enhanced requirements.

Using results from the FY25 Waste Characterization Study and AB 2346 provisions, ZWM recalculated the recovered organic waste product procurement target, resulting in a 49% reduction. The adjusted target for calendar year 2025 is 10,104 tons. Over 13,000 tons in both 2024 and 2025, exceeding our adjusted target and maintaining compliance in this area.

ZWM continues to coordinate the countywide edible food recovery program. There have been 99 identified Tier 1 and 40 Tier 2 generators, with formal inspections starting July 1, 2025. The focus remains on education, corrective guidance, and helping businesses come into compliance.

There were 116 initial warnings issued in 2024, primarily for lack of compost services. In July 2025, 35 Notices of Violation were issued by ZWM. Some cases have since been resolved, and others have been referred back to jurisdictions for citation.

Overall, the approach continues to emphasize compliance assistance first, with escalation only when needed.

Information Only

Board Comments

No comment

Public Comments

No comment

12. Suggested Agenda Items

Subcommittee recommendations, working with the Executive Director for analysis (Class and Comp and Organizational reassessment) coming to the JPA board.

13. Adjournment

Chair Todd Cusimano adjourned the meeting at 2:07 p.m.



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

Motion: _____ Second: _____

Ayes: _____

Noes: _____

Abstentions: _____

EXECUTIVE COMMITTEE MEETING MINUTES – ITEM 5

DATE Thursday, April 23, 2026

TIME 3:30 P.M. – 4:30 P.M.

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

BOARD MEMBERS PRESENT

County of Marin: Talia Smith (Alt.)
City of Mill Valley: Todd Cusimano (Chair)
City of Novato: Bill Rose
Town of Ross: Christa Johnson (Vice Chair)
City of San Rafael: Angela Robinson Pinon

STAFF PRESENT

Kimberly Scheibly (Executive Director)
Amy Kolnes (Staff)

Call to Order Regular Meeting

Regular session was called to order at 3:33 p.m.

1. Remote Public Participation Instructions

Information Only

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

No public comments.

3. Executive Committee Meeting Minutes from February 27, 2025

Motion to approve the Executive Committee Meeting Minutes from February 27, 2025.

First Town of Ross Christa Johnson

Second City of Novato Bill Rose

Vote Count

City of Mill Valley: Aye

Town of Ross: Aye

City of San Rafael: Absent (arrived after consent calendar)

City of Novato: Aye

County of Marin: Absent (arrived after consent calendar)

Ayes: 3

Noes: 0

Absent: 2

Abstain: 0

Motion passed.

4. Organizational Assessment Study

Executive Director Kimberly Scheibly introduced Garth Schultz, Principal with R3 Consulting Group, who presented an update on the Organizational Assessment Study. The Executive Committee received and discussed the assessment, which reviewed Zero Waste Marin's structure and operations and outlined prioritized recommendations to strengthen the agency's independence and effectiveness. Key recommendations include directly contracting for an Executive Director, securing independent legal counsel, establishing an independent fiscal entity and financial system, and revising staffing agreements to better align with organizational needs. Additionally, there was mention of establishing a more stable regulatory fee structure.

Information Only

Committee Comments

The Committee discussed implementation timing, potential costs, governance considerations, and coordination with the County of Marin, and provided input to help inform next steps and direction to the Executive Director.

Public Comments

No public comments.

5. Draft Audit of ZWM Financial Statements

Executive Director Kimberly Scheibly presented the FY 2024–25 financial audit prepared by Sorren. The audit found the JPA to be financially stable, with assets exceeding liabilities and sufficient resources to meet its obligations. Revenues were lower than the prior year while expenditures increased, resulting in a net decrease due to the loss of one-time revenues and higher program and regulatory costs. The JPA continues to maintain healthy reserves and manage its finances for long term stability.

Information Only

Board Comments

Vice Chair Christa Johnson asked whether the audit was clean, and Executive Director Scheibly responded that the findings are still being finalized and will be presented at the full Board meeting.

Public Comments

No public comments.

6. Proposed FY26-27 Budget

The Executive Committee received a brief overview of the proposed FY 2026–27 budget, which reflects a balanced budget and continued efforts to improve financial transparency and independence. The key change highlights included decrease in spending and slight increase in staffing costs with the addition of a program coordinator. SB1383 grant ends this fiscal year along with select HHW grants. The item was introduced for information, with more detailed review and discussion to occur at the full Board meeting.

Review and Discussion

Board Comments

No comments.

Public Comments

No public comments.

Chair Cusimano adjourned the meeting at 4:30 p.m.



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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 6

TO JPA Board of Directors
FROM Kimberly Scheibly, Executive Director
SUBJECT Executive Director Update
DATE June 2, 2026

The Executive Director will provide an update on recent and ongoing activities provided by staff.

RECOMMENDATION

Receive oral report. Information Only.

STAFF REPORT – ITEM 7

TO JPA Board of Directors
FROM Kimberly Scheibly, Executive Director
SUBJECT Receive and File Fiscal Year 2024-2025 Audit, Approve Budget Adjustments
DATE June 2, 2026

BACKGROUND

Each year, the Marin County Hazardous and Solid Waste Joint Powers Authority (JPA) engages an independent certified public accounting firm to audit its financial statements. The purpose of the audit is to evaluate whether the JPA's financial statements are presented fairly, in all material respects, in accordance with generally accepted accounting principles (GAAP), and to assess internal controls related to financial reporting.

The audit for Fiscal Year 2024–25 was conducted by Sorren and includes a narrative overview and analysis of the JPA's financial activities for the fiscal year ended June 30, 2025 (Attachment 1). The audited financial statements reflect that the JPA remains in a stable overall financial position, with total net position of approximately \$3.4 million as of June 30, 2025. Net position decreased by approximately \$282,000 from the prior fiscal year, primarily due to lower revenues and increased expenditures associated with expanded regulatory compliance responsibilities and implementation of Zero Waste and SB 1383-related programs.

Revenue reductions were primarily attributable to the absence of one-time revenues recognized in the prior fiscal year and lower solid waste management fee revenues, partially offset by increased grant funding supporting SB 1383 implementation activities. Despite these changes, the JPA continues to maintain sufficient reserves and liquidity to support ongoing operations and program commitments.

In addition to the financial audit, the auditors issued a Letter of Internal Control Deficiencies and Management's Response (Attachment 2). The auditors identified several internal control findings primarily related to financial reporting processes, including deferred revenue recognition, expenditure cutoff procedures, fund classification, and the recording and reconciliation of prior-year audit adjustments. Certain findings were repeat observations from prior audits.

The auditors reported deficiencies in internal controls. While these findings resulted in audit adjustments to the financial statements, the auditors did not identify fraud, misappropriation of assets, or misuse of public funds. The findings primarily reflect weaknesses in accounting processes, documentation, supervisory review procedures, and year-end reconciliation controls.

Management concurs with the audit findings and has developed corrective action measures to strengthen internal controls and financial reporting practices. Planned and ongoing improvements include enhanced reconciliation procedures, increased supervisory review of journal entries and fund classifications, staff training, formalized year-end cutoff procedures, and improved tracking and recording of audit adjustments. Implementation of these corrective measures is underway during the current fiscal year, with ongoing monitoring planned to ensure sustained compliance and accountability.

As part of the Fiscal Year 2024–25 audit process, certain expenditures were identified as having been incorrectly applied within the budget, as detailed in the document titled Marin County Hazardous & Solid Waste Management JPA: Adjusting Journal Entries (Attachment 3). These adjustments are accounting corrections necessary to ensure accurate financial reporting and alignment with audit recommendations. The Executive Director will coordinate with the County of Marin Department of Public Works (DPW) Accounting Division to record the necessary adjustments and finalize the transactions.

FISCAL IMPACT

The cost of the audit was included in the FY 2024–25 operating budget. There is no additional fiscal impact associated with this action.

RECOMMENDATION

Staff recommends that the Board receive, approve, and file the audited Financial Statements and Auditor’s Report for Fiscal Year 2024–25 (Attachment 1), along with the Letter of Internal Control Deficiencies and Management’s Response, as presented (Attachment 2).

Staff further recommend that the Board direct the Executive Director to coordinate with the County of Marin Department of Public Works (DPW) Accounting division to record the adjustments and finalize the transactions outlined in the Marin County Hazardous & Solid Waste Management JPA: Adjusting Journal Entries (Attachment 3).

ATTACHMENTS

1. Zero Waste Marin Financial Statements and Auditors’ Report for the Year Ended June 30, 2025, from Sorren
2. Zero Waste Marin Letter of Internal Control Deficiencies and Management’s Response
3. Marin County Hazardous & Solid Waste Management JPA: Adjusting Journal Entries



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

Motion (First) _____ Second _____

Ayes _____

Noes _____

Abstentions _____

Absent _____



Audited Financial Statements & Independent Auditor's Report

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



Table of Contents

	Page
Independent Auditor’s Report	1
Management’s Discussion and Analysis	3
Basic Financial Statements	
Government-Wide Financial Statements:	
Statement of Net Position	10
Statement of Activities	11
Fund Financial Statements:	
Balance Sheet – Governmental Funds	12
Statement of Revenues, Expenditures, and Changes in Fund Balances	13
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	14
Notes to the Basic Financial Statements	15
Required Supplementary Information	
Budgetary Comparison Schedules:	
General Fund	24
Household Hazardous Waste Program – Special Revenue Fund	25
Zero Waste Program – Special Revenue Fund	26



Independent Auditor's Report

Board of Directors
Marin County Hazardous and Solid Waste
Joint Powers Authority

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, and each major fund of the Marin County Hazardous and Solid Waste Joint Powers Authority (the "Authority") as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Authority as of June 30, 2025, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America ("GAAS"). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As discussed in Note I to the financial statements, the beginning net position has been restated to correct an error related to the recognition of grant revenue. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for 12 months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Independent Auditor's Report (continued)

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Sorren CPAs P.C.

Santa Rosa, California
May 5, 2026

Fiscal Year Ended June 30, 2025

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 \$3,425,789 at the close of the fiscal year, June 30, 2025 (assets exceeded liabilities).
- The net position decreased by \$281,974 compared to the prior fiscal year.
- Total revenues decreased by \$1,016,174, while total expenses increased by \$636,416, 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. The 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, and consists of:

- 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

June 30,	2025	2024	Increase (decrease)
Assets			
Current assets	\$ 4,872,707	\$ 5,823,153	\$ (950,446)
Capital assets, net	-	73,047	(73,047)
Total assets	4,872,707	5,896,200	(1,023,493)
Liabilities			
Current liabilities	1,323,410	2,138,437	\$ (815,027)
Non-current liabilities	123,508	50,000	73,508
Total liabilities	1,446,918	2,188,437	(741,519)
Net position			
Investment in capital asset	-	73,047	(73,047)
Restricted	2,400,428	2,401,446	(1,018)
Unrestricted	1,025,361	1,233,270	(207,909)
Total net position	\$ 3,425,789	\$ 3,707,763	\$ (281,974)

At June 30, 2025, the Authority's net position totaled \$3,425,789, a decrease of \$281,974 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, \$1,025,361, 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

Fiscal Year Ended June 30,	2025	2024
Revenues		
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
Total revenues	5,103,071	6,119,245
Expenses		
General fund	1,088,022	751,168
Household Hazardous Waste program	2,712,202	2,491,328
Zero Waste program	1,628,116	1,549,428
Total expenses	5,428,340	4,791,924
Change in net position	(325,269)	1,327,321
Net position, beginning of year, as previously reported	3,707,763	2,380,442
Error correction (See Note I)	43,295	-
Net position, beginning of year, as restated	3,751,058	2,380,442
Net position, end of year	\$ 3,425,789	\$ 3,707,763

Fiscal Year Ended June 30, 2025

Government-wide financial analysis (continued)

The Authority's net position decreased by \$281,974 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 \$5,428,340, an increase of \$636,416 from the prior year. Notable items include:

- General Fund expenses increased by \$336,854 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

Financial analysis of the Authority's funds (continued)

Governmental funds (continued)

The Authority's governmental funds reported a combined unassigned fund balance of \$1,081,861, and combined restricted fund balance of \$2,400,428, as June 30, 2025, a decrease of \$145,783 and \$56,644, respectively, from fiscal year ended June 30, 2024. The unassigned fund balance provides operational flexibility and financial stability. \$67,008 of fund balance is nonspendable. 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 \$207,543 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

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:

	Fiscal Year Ended June 30, 2025	Fiscal Year Ended June 30, 2026	Increase (decrease)
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)
Total	\$ 6,269,840	\$ 5,937,227	\$ (332,613)

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 Gamos 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

	June 30, 2025
	Governmental Activities
Assets	
Current assets	
Cash and investments	\$ 4,767,744
Due from other governments	37,955
Prepays	67,008
Total assets	4,872,707
Liabilities	
Current liabilities	
Accounts payable and accrued expenses	757,668
Unearned revenues	565,742
Total current liabilities	1,323,410
Closure liability	123,508
Total liabilities	1,446,918
Net position	
Restricted for Household Hazardous Waste program	1,978,842
Restricted for Zero Waste program	421,586
Unrestricted	1,025,361
Total net position	\$ 3,425,789

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

Function/Programs	Expenses	Program revenues Operating grants	Net revenue and change in net position
Governmental Activities:			
General fund	\$ 1,088,022	\$ 736,464	\$ (351,558)
Household Hazardous Waste Program	2,712,202	2,730,460	18,258
Zero Waste Program	1,628,116	1,344,196	(283,920)
Total governmental activities	\$ 5,428,340	\$ 4,811,120	(617,220)
General revenues			
Investment earnings on change in fair value of investment pool			291,951
Change in net position			(325,269)
Net position as of June 30, 2024, as previously reported			3,707,763
Error correction (See Note I)			43,295
Net position as of June 30, 2024, as restated			3,751,058
Net position as of June 30, 2025			\$ 3,425,789

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>
Assets				
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
Prepaid items	67,008	-	-	67,008
Total assets	<u>\$ 2,178,026</u>	<u>\$ 2,935,750</u>	<u>\$ 571,074</u>	<u>\$ 5,684,850</u>
Liabilities				
Accounts payable and accrued expenses	\$ 175,798	\$ 432,382	\$ 149,488	\$ 757,668
Due to other funds	287,617	524,526	-	812,143
Unearned revenues	565,742	-	-	565,742
Total liabilities	<u>1,029,157</u>	<u>956,908</u>	<u>149,488</u>	<u>2,135,553</u>
Fund balances				
Nonspendable	67,008	-	-	67,008
Restricted	-	1,978,842	421,586	2,400,428
Unassigned	1,081,861	-	-	1,081,861
Total fund balance	<u>1,148,869</u>	<u>1,978,842</u>	<u>421,586</u>	<u>3,549,297</u>
Total liabilities and fund balances	<u>\$ 2,178,026</u>	<u>\$ 2,935,750</u>	<u>\$ 571,074</u>	<u>\$ 5,684,850</u>

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

Total governmental fund balance	\$ 3,549,297
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)
Net position of governmental activities	<u>\$ 3,425,789</u>

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>
Revenues				
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
Total revenues	<u>892,905</u>	<u>2,834,370</u>	<u>1,375,796</u>	<u>5,103,071</u>
Expenditures				
Current:				
Contract staff and administrative support	371,118	313,552	500,993	1,185,663
Services and supplies	643,857	2,325,142	1,127,123	4,096,122
Total expenditures	<u>1,014,975</u>	<u>2,638,694</u>	<u>1,628,116</u>	<u>5,281,785</u>
Net change in fund balances	(122,070)	195,676	(252,320)	(178,714)
Fund balance, beginning as previously reported	<u>1,227,644</u>	<u>1,783,166</u>	<u>673,906</u>	<u>3,684,716</u>
Error correction (See Note I)	43,295	-	-	43,295
Fund balance, beginning as restated	<u>1,270,939</u>	<u>1,783,166</u>	<u>673,906</u>	<u>3,728,011</u>
Fund balance, ending	<u>\$ 1,148,869</u>	<u>\$ 1,978,842</u>	<u>\$ 421,586</u>	<u>\$ 3,549,297</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

Fiscal Year Ended June 30, 2025

Net change in governmental fund balances	\$ (178,714)
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/> \$ (325,269)

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 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</u> <u>June 30, 2024</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance</u> <u>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>

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:

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

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>
Revenues			
Solid waste management	\$ 475,251	\$ 475,251	\$ -
State grant	355,000	261,213	(93,787)
Investment income	1,000	156,441	155,441
Total revenues	<u>831,251</u>	<u>892,905</u>	<u>61,654</u>
Expenditures			
Contract staff and administrative support	506,726	371,118	(135,608)
Services and supplies			
Procurement of organic waste products	330,000	218,353	(111,647)
Waste characterization study	200,000	139,062	(60,938)
Reporting software	155,000	143,825	(11,175)
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
Total services and supplies	<u>851,400</u>	<u>643,857</u>	<u>(207,543)</u>
Total expenditures	<u>1,358,126</u>	<u>1,014,975</u>	<u>(343,151)</u>
Deficit of revenues under expenditures	<u>\$ (526,875)</u>	<u>(122,070)</u>	<u>\$ 404,805</u>
Fund balance as of June 30, 2024, as restated (see Note I)		<u>1,270,939</u>	
Fund balance as of June 30, 2025		<u>\$ 1,148,869</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>
Revenues			
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
Total revenues	<u>2,794,196</u>	<u>2,834,370</u>	<u>40,174</u>
Expenditures			
Contract staff and administrative support	338,587	313,552	(25,035)
Services and supplies			
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)
Total services and supplies	<u>2,621,246</u>	<u>2,325,142</u>	<u>(296,104)</u>
Total expenditures	<u>2,959,833</u>	<u>2,638,694</u>	<u>(321,139)</u>
Excess (deficit) of revenues over (under) expenditures	<u>\$ (165,637)</u>	195,676	<u>\$ 361,313</u>
Fund balance as of June 30, 2024		<u>1,783,166</u>	
Fund balance as of June 30, 2025		<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>
Revenues			
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
Total revenues	<u>1,288,303</u>	<u>1,375,796</u>	<u>87,493</u>
Expenditures			
Contract staff and administrative support	618,882	500,993	(117,889)
Services and supplies			
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
Total services and supplies	<u>1,333,000</u>	<u>1,127,123</u>	<u>(205,877)</u>
Total expenditures	<u>1,951,882</u>	<u>1,628,116</u>	<u>(323,766)</u>
Deficit of revenues under expenditures	<u>\$ (663,579)</u>	<u>(252,320)</u>	<u>\$ 411,259</u>
Fund balance as of June 30, 2024		<u>673,906</u>	
Fund balance as of June 30, 2025		<u>\$ 421,586</u>	

May 15, 2026

To Management and the Board of Directors
Marin County Hazardous and Solid Waste Joint Powers Authority

In planning and performing our audit of the financial statements of Marin County Hazardous and Solid Waste Joint Powers Authority (the “Authority”) as of and for the year ended June 30, 2025, in accordance with auditing standards generally accepted in the United States of America, we considered the Authority’s internal control over financial reporting (“internal control”) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority’s internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority’s internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might material weaknesses or significant deficiencies. Therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A deficiency in design exists when (a) a control necessary to meet the control objective is missing, or (b) an existing control is not properly designed so that, even if the control operates as designed, the control objective would not be met. A deficiency in operation exists when a properly designed control does not operate as designed or when the person performing the control does not possess the necessary authority or competence to perform the control effectively.

A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the following deficiencies in the Authority’s internal control to be a material weakness:

1. Deferred Revenue Recognition

Observation: During our audit of the fiscal year ended June 30, 2025, we identified deficiencies in the design and operation of controls over deferred revenue recognition, transaction classification, and the recording of prior period adjustments.

Specifically, we noted the following issues:

1. Controls were not designed or operating effectively to ensure that deferred revenue was recognized in a timely and accurate manner as qualifying expenditures were incurred. As a result, revenue related to the General Fund in the amount of \$304,508 and revenue related to the Zero Waste Fund in the amount of \$287,617 remained unrecognized at year-end despite eligibility requirements having been met.

2. Due to the control deficiency noted above, a prior period adjustment was necessary to recognized revenue of \$43,295 related to the General Fund that was not properly recognized due to remaining classified as deferred revenue in the prior fiscal year.
3. During the audit, we identified errors in the recording and classification related to grant-related transactions. Certain transactions were recorded to the incorrect fund, and the follow-up entries made to address those errors were not recorded consistently or accurately. As a result, interfund balances totaling \$524,526 were identified through audit procedures and recorded as part of an audit adjustment.
4. During the audit, we identified a \$160,000 liability related to a reserve for a closure obligation that was recorded within deferred revenue at the fund level. Under governmental accounting standards, long-term liabilities, including closure liabilities, should be reported only in the government-wide financial statements. As a result, the liability was inappropriately classified in the governmental fund financial statements.

Collectively, these matters indicate that controls over deferred revenue recognition, fund classification, and prior period adjustments are not consistently designed or operating effectively. These deficiencies contributed to audit adjustments and prior period adjustments in the current year.

Recommendation: We recommend that management strengthen internal controls over revenue recognition and transaction classification by implementing the following measures:

1. Enhance Deferred Revenue Recognition Controls:

Establish procedures to ensure deferred revenue is recognized promptly and accurately when eligibility requirements are met, including documented review of qualifying expenditures and reconciliation of deferred revenue balances by fund.

2. Improve Review of Journal Entries and Fund Transfers:

Require an independent supervisory review of journal entries, transfers, and reclassifications, with specific attention to proper account classification, fund coding, and consistency with the applicable accounting framework.

2. Incomplete Recording and Reconciliation of Prior Year Adjustments

Observation: We noted that prior year audit adjustments were not fully or accurately recorded in the general ledger. Although management recorded some adjustments, others were omitted, and certain recorded adjustments were posted incorrectly, resulting in balances being recorded in the opposite direction from what was required.

This deficiency is a continuation of issues noted in the fiscal years 2024 and 2023 Report to the Board of Directors.

Recommendation: We recommend that management establish formal procedures to ensure that:

1. All audit adjustments are reviewed, recorded in full, and posted accurately once communicated by external auditors.
2. Prior year ending balances are reconciled to current year beginning balances as part of the year-end and audit preparation process.
3. Journal entries related to prior period adjustments receive supervisory review to confirm accuracy and completeness.

3. Cutoff and Recording of Expenditures

Observation: During our audit of the fiscal year ended June 30, 2025, we identified deficiencies in the design and operation of controls over period-end cutoff and the recording of expenditures.

We observed that certain invoices were not evaluated based on actual service dates or subscription terms, resulting in expenditures being recorded in the incorrect fiscal year. As a result, expenditures totaling \$85,640 were recorded in the wrong period.

This deficiency is a continuation of issues noted in the fiscal years 2024 and 2023 Report to the Board of Directors.

Recommendation: We recommend that management strengthen controls over period-end cutoff by implementing the following measures:

1. Strengthen Period-End Cutoff Controls:

Implement formal procedures requiring accounting personnel to review invoices received before and after year-end and verify that expenditures are recorded based on actual service dates.

2. Enhance Review of Invoices Spanning Fiscal Years:

Require supervisory review of transactions that span multiple fiscal periods to confirm proper cutoff prior to posting.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the Authority's internal control to be significant deficiency:

4. Accounting Records

Observation: The current expenditure groupings in MUNIS do not align with the structure used in the annual budgeting process, which limits management's ability to effectively monitor budget compliance. During our engagement, we noted that management was unable to efficiently provide the required budget-to-actual schedules needed for the financial statements.

This deficiency was also identified during the 2024 and 2023 audit and included in the "Report to the Board of Directors".

Recommendation: We recommend that management revise the expenditure coding in MUNIS to align with the categories used in the annual budget. Alternatively, management should develop a supplemental process that facilitates easy and accurate comparison between MUNIS expenditure data and the adopted budget.

Management's response: *"Management appreciates the opportunity to respond to the audit findings for the fiscal year ended June 30, 2025. We acknowledge the importance of the issues identified and are committed to strengthening internal controls, improving the accuracy and timeliness of financial reporting, and ensuring compliance with applicable accounting standards."*

Material Weaknesses

- ***Deferred Revenue Recognition, Classification, Cutoff, and Prior Period Adjustments***

Management agrees that improvements are needed in the design and operation of controls over deferred revenue recognition, fund classification, expenditure cutoff and recording, and the recording of prior period adjustments.

To address these issues, management will implement the following corrective actions:

- ***Deferred Revenue Controls***
 - *Establish a formal monthly reconciliation process for deferred revenue balances by fund.*
 - *Implement a standardized checklist to verify that all eligibility requirements are met prior to revenue recognition.*
 - *Require documented review and approval of all deferred revenue reconciliations by supervisory personnel.*
- ***Grant and Fund Classification***
 - *Develop written procedures for proper fund coding and classification of grant-related transactions.*
 - *Require supervisory review of all grant postings, interfund activity, and reclassifications prior to posting.*
 - *Provide targeted training to accounting staff on GASB requirements and grant accounting.*
- ***Journal Entries and Prior Period Adjustments***
 - *Implement a formal audit adjustment tracking log to ensure all auditor-proposed entries are reviewed, approved, and recorded completely and accurately.*
 - *Require independent supervisory review of all journal entries, with emphasis on classification, accuracy, and supporting documentation.*
 - *Perform a documented reconciliation of prior year ending balances to current year beginning balances as part of the year-end close process.*
- ***Financial Statement Classification***
 - *Establish procedures to ensure proper distinction between fund-level and government-wide reporting, including review of long-term liabilities such as closure obligations.*
- ***Cutoff and Recording of Expenditures***
 - *Implementing a formal year-end cutoff policy requiring review of invoices before and after fiscal year-end based on service dates.*
 - *Requiring documentation of service periods for all material invoices.*
 - *Establishing a supervisory review process for transactions spanning multiple fiscal periods.*
 - *Enhancing communication with program staff to ensure timely identification of accrued liabilities.*

Management expects these procedures to be fully implemented during the current fiscal year, with ongoing monitoring to ensure consistent application.

Significant Deficiencies

1. Incomplete Recording and Reconciliation of Prior Year Adjustments

Management acknowledges that prior year audit adjustments were not consistently recorded or reviewed.

Corrective actions include:

- *Maintaining a centralized audit adjustment log to track all entries from external auditors through final posting.*
- *Requiring timely posting and supervisory review of all audit adjustments.*
- *Incorporating a formal roll-forward reconciliation process to validate beginning balances each fiscal year.*
- *Assigning clear responsibility within the accounting team for audit adjustment tracking and completion.*

2. Accounting Records (MUNIS / Budget Alignment)

Management recognizes the limitations of the current MUNIS expenditure coding structure in supporting budget monitoring.

To address this:

- *Management will evaluate and implement revisions to the chart of accounts to better align with the adopted budget structure.*
- *In the interim, a standardized budget-to-actual reconciliation report will be developed and maintained.*
- *Procedures will be implemented to ensure timely preparation and review of budget-to-actual reports for internal and external reporting.*

Closing Statement

Management takes these findings seriously and is actively implementing corrective actions to address each issue. These efforts include strengthening review controls, formalizing procedures, enhancing staff training, and improving documentation and reconciliation processes. Management will continue to monitor implementation and effectiveness of these actions to support accurate, timely, and compliant financial reporting.

Responsibility for implementation of these corrective actions is shared between the Executive Director of the Marin County Hazardous and Solid Waste Joint Powers Authority and the Department of Public Works Administrative Services Director. Accounting and fiscal support services are provided through a service agreement by the Department of Public Works accounting team. Accordingly, the DPW accounting team will play a key role in executing and maintaining enhanced internal controls, under the oversight and direction of JPA management.”

Management’s response to the internal control deficiencies identified in our audit were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Marin County Hazardous and Solid Waste Joint Powers Authority

May 15, 2026

Page 6

This communication is intended solely for the information and use of management and the Board of Directors and is not intended to be, and should not be, used by anyone other than these specified parties.

Sorren CPAs P.C.

Sorren CPAs P.C.

Marin County Hazardous & Solid Waste Management JPA: Adjusting Journal Entries

Year End: June 30, 2025

Journal Entries: Adjusting

Date: 7/1/2024 To 6/30/2025

Number	Date	Name	Account Number (Object Code)	Fund	Debit	Credit
1	6/30/2025	Due from other governments	PB2	8022	527,641	
1	6/30/2025	INVESTMENTS-POOLED	170105	8021	43,645	
1	6/30/2025	INVESTMENTS-POOLED	170105	8022	38,958	
1	6/30/2025	INVESTMENTS-POOLED	170105	8023	22,884	
1	6/30/2025	MISC EXPENSE	522310	8021		(43,295)
1	6/30/2025	PRIOR YR ADJUSTMENTS	390210	8021		(43,645)
1	6/30/2025	PRIOR YR ADJUSTMENTS	390210	8021	43,295	
1	6/30/2025	PRIOR YR ADJUSTMENTS	390210	8021	49,522	
1	6/30/2025	PRIOR YR ADJUSTMENTS	390210	8022		(38,958)
1	6/30/2025	PRIOR YR ADJUSTMENTS	390210	8022		(527,641)
1	6/30/2025	PRIOR YR ADJUSTMENTS	390210	8022		(130,296)
1	6/30/2025	FB PRIOR YR ADJUSTMENTS	390210	8023		(22,884)
1	6/30/2025	FB PRIOR YR ADJUSTMENTS	390210	8023		(249,973)
1	6/30/2025	SAL AND WAGES-PERM EE	511110	8022	130,296	
1	6/30/2025	SAL AND WAGES-PERM EE	511110	8023	223,946	
1	6/30/2025	INS-BLDG CONTNT	521610	8021	12,851	
1	6/30/2025	PROF AND SP SVS	522510	8021		(72,418)
1	6/30/2025	PROF AND SP SVS	522510	8023	26,027	
1	6/30/2025	PROF AND SP SVS-AUD AND ACCT	522585	8021	10,045	
		Unrecorded prior year adjustments				

Number	Date	Name	Account Number (Object Code)	Fund	Debit	Credit
2	6/30/2025	Due from other governments	PB2	8022		(527,641)
2	6/30/2025	Due to other governments	PB4	8022		(524,526)
2	6/30/2025	Other receivable	140110	8021	524,526	
2	6/30/2025	DEFERRED REVENUES	250510	8022	160,000	
2	6/30/2025	OTH-GOVERNMENTAL AGENCIES	453110	8022	367,641	
2	6/30/2025	INT WASTE MGMT AS FEE	461510	8021		(524,526)
2	6/30/2025	INT WASTE MGT AS FEE	461510	8022	524,526	
2	6/30/2025	MISC REV	470310	8021	100,000	
2	6/30/2025	MIS REV-CANCEL WRNTS AND CHECK	470320	8021		(100,000)
		Related to the San Rafael				
		transaction, which resulted in a classification issue in fund 8022, and				
		debit balance for revenue in fund 8021				

Marin County Hazardous & Solid Waste Management JPA: Adjusting Journal Entries

Year End: June 30, 2025

Journal Entries: Adjusting

Date: 7/1/2024 To 6/30/2025

Number	Date	Name	Account Number (Object Code)	Fund	Debit	Credit	
3	6/30/2025	INVESTMENTS-POOLED	170105	8021	18,470		
3	6/30/2025	INVESTMENTS-POOLED	170105	8022	34,225		
3	6/30/2025	INVESTMENTS-POOLED	170105	8023	3,119		
3	6/30/2025	INVESTMT INCOME-UNREALIZD GAIN	441135	8021		(18,470)	
3	6/30/2025	INVESTMT INCOME-UNREALIZD GAIN	441135	8022		(34,225)	
3	6/30/2025	INVESTMT INCOME-UNREALIZD GAIN	441135	8023		(3,119)	
		To record current year GASB 31 adjustments					

Number	Date	Name	Account Number (Object Code)	Fund	Debit	Credit	
4	6/30/2025	Due to Other Fund	PB11	8021		(287,617)	
4	6/30/2025	Due from Other Fund	PB13	8023	287,617		
4	6/30/2025	Grant Revenue from General Fund	PB14	8023		(287,617)	
4	6/30/2025	DEFERRED REVENUES	250510	8021	592,125		
4	6/30/2025	WMWMJPA ST-OTH	451970	8021		(304,508)	
		To adjust earned revenues from unearned revenue					

Number	Date	Name	Account Number (Object Code)	Fund	Debit	Credit	
5	6/30/2025	Prepaid Expenses	PB1	8021	(67,008)		
5	6/30/2025	PROF AND SP SVS	522510	8021		(64,870)	
5	6/30/2025	MINOR EQUIP-COMPTRS AND SOFTWR	522935	8021		(2,138)	
		PBC - factual error due to discovering that a subscription that was not tested was recorded for a full year when part of it should have been in prepaids.					

Number	Date	Name	Account Number (Object Code)	Fund	Debit	Credit	
PPA - 01	6/30/2025	PRIOR YR ADJUSTMENTS	390210	8021		(43,295)	
PPA - 01	6/30/2025	WMWMJPA ST-OTH	451970	8021	43,295		
		To record prior period adjustment related to material understatement of net position as a result of unrecorded revenue.					

Marin County Hazardous & Solid Waste Management JPA: Adjusting Journal Entries

Year End: June 30, 2025

Journal Entries: Adjusting

Date: 7/1/2024 To 6/30/2025

Number	Date	Name	Account Number (Object Code)	Fund	Debit	Credit
PBC AJE 1	6/30/2025	ACNTS PAYABLE -TYL	200010	8023		(12,077)
PBC AJE 1	6/30/2025	MISC EXPENSE	522310	8023	800	
PBC AJE 1	6/30/2025	PROF AND SP SVS	522510	8023	11,277	
		To record adjustment recorded				
		after TB was provided				

3,796,731 (3,796,731)

Net Income (Loss) (289,017.00)

4/15/2026

4:25 PM

STAFF REPORT – ITEM 8

TO JPA Board of Directors
FROM Kimberly Scheibly, Executive Director
SUBJECT Proposed Budget for Fiscal Year 2026-2027 (FY 26-27)
DATE June 2, 2026

SUMMARY

Attached is the proposed Baseline FY 2026–27 Budget for the Marin County Hazardous and Solid Waste Management Joint Powers Authority (JPA) (Attachment 1). Over the past year, staff have continued implementing changes to improve financial transparency, accountability, and budget monitoring. As part of this effort:

- JPA funds are now established within a standalone department in the County’s Enterprise ERP financial system rather than being combined with the Department of Public Works; and
- The Executive Director has been designated as the sole approver of JPA financial transactions as of October 2025.

These changes improve separation between County and JPA operations, strengthen oversight of Board-authorized expenditures, and support clearer monthly financial reporting and auditing practices.

The proposed budget reflects input from the JPA Budget Subcommittee, updated year-end financial information, and recommendations from external financial 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.

Assessments are levied on the following entities:

- **Five Franchised haulers:** Marin Sanitary Service, Recology Novato, Recology Sonoma Marin, Mill Valley Refuse Service, and Bay Cities Refuse Service
- **Three 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

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Franchised haulers generally recover these costs through local rate-setting processes approved by their franchise jurisdictions. Solid waste facilities may also adjust disposal rates as part of their operational cost recovery practices. The majority of customer solid waste bills support the collection, processing, and disposal of materials. Those service rates are established by individual jurisdictions and are not set by the JPA.

The JPA does not receive general fund contributions from its Member Agencies, and assessments are not levied directly on the agencies themselves.

JPA Budget Structure

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

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 participate	Restricted Fund

FUND OVERVIEW

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

The RACR Fund functions as the JPA’s General Fund and supports core agency operations, regulatory compliance, and required state reporting activities.

Primary uses include:

- Agency administration and operations
- ZWM Staffing and administrative support costs including 15% administrative overhead per agreement with the County of Marin.
- Legal, audit, and financial services
- Insurance, rent, and office expenses
- Reporting systems and software
- Professional development and training
- Procurement of recovered organic waste products
- Professional and technical consulting services

Key program areas:

- SB 1383 implementation, monitoring, inspections and reporting.
- State-mandated Electronic Annual Report preparation and compliance reporting

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- Administrative functions of a public agency
- Staff training and professional development
- Reporting software systems including SMART and Airtable
- Procurement and distribution of compost and mulch products 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 of the permanent Household Hazardous Waste Facility
- Toxic Away Days in West Marin
- State-funded Used Oil Program
- Outreach and educational materials
- Program staffing and contractor support

Key program areas:

- HHW Facility operations managed by the Marin Recycling & Resource Recovery Association (MRRRA)
- West Marin Toxic Away Days collection events
- Used oil recycling outreach and certified collection center support
- Bilingual public education and marina outreach programs

Zero Waste Programs (ZWP) Fund (80238601)

The ZWP Fund is a restricted fund supporting zero waste and countywide HHW 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 and administrative support costs including 15% administrative overhead per agreement with the County of Marin

Key program areas:

Zero Waste Schools Program

- School waste diversion education
- Technical assistance and compliance tools
- Organics cart cleaning support

Public Outreach & Education

- Advertising and social media campaigns
- Recycling database and website management
- Graphic design, printing, and multilingual outreach materials
- Community tabling, workshops, and presentations

Construction & Demolition Program

- Outreach to self-haulers and contractors
- Facility certification and compliance education

Community, Business & Member Agency Support

- Technical assistance and reusable materials
- Event greening support
- Direct community outreach and presentations

Special Countywide Programs

- Marine flare collection event
- Solar panel recycling events
- Vape pen collection partnership with the Marin County Office of Education
- Public bulb and battery collection programs
- Sharps collection support in coordination with Environmental Health

Proposed FY26/27 Budget (Attachment 1)

The proposed FY 2026–27 budget totals approximately \$6.5 million in expenditures, representing a decrease of approximately \$114,000 (2%) from the FY 2025–26 adopted budget. Total projected revenues are approximately \$6.5 million, resulting in a balanced budget with a small positive variance.

The budget reflects stable operations and improved financial alignment rather than expansion of services.

Percentage of Total Expenditures by Fund

- RACR: 20% (\$1,310,296)
- HHWP: 39% (\$2,546,612)
- ZWP: 41% (\$2,688,820)

80% of the HHWP Fund is associated with the operating agreement for the Household Hazardous Waste Facility (Attachment 2). Below is the proposed operating budget for this fiscal year and the approved operating budget from last fiscal year.



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

FY 26/27 Proposed Operating Budget				
	Zero Waste Fund	State Reporting Fund	HHW Fund	All Funds Total
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	\$ 6,545,728
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
Use of Available Fund Balance	\$ 100,000	\$ 200,000	\$ 1,000,000	\$ 1,300,000
Revenue	\$ 2,688,820	\$ 1,310,296	\$ 2,546,612	\$ 6,545,728

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

FY 25/26 Revised Operating Budget				
	Zero Waste Fund	State Reporting Fund	HHW Fund	All Funds Total
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	\$ 6,537,821
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
Use of Available Fund Balance	\$ -	\$ -	\$ 500,000	\$ 500,000
Revenue	\$ 1,959,867	\$ 1,216,089	\$ 3,361,865	\$ 6,537,821

ANALYSIS & DISCUSSION

Key Changes - Expenditures

- Total expenditures decreased slightly (2%), reflecting generally stable operating costs.
- Staffing Costs increased approximately 5.6% due to:
 - Fully dedicated JPA staffing assignments;
 - Standard salary and benefit adjustments; and
 - Administrative overhead required under the County agreement.
- RACR Fund
 - The RACR Fund increased approximately 7.7%, primarily due to core administrative, compliance, and regulatory program costs.
- HHWP Fund decreased approximately 22%.

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- Zero Waste Programs Fund
 - The Zero Waste Programs Fund increased approximately 31% due primarily to the reallocation of certain countywide hazardous waste program costs into the Zero Waste Fund.
 - This restructuring improves transparency by aligning expenditures more closely with the revenues that support those programs and provides clearer financial tracking across funds.
- Contingency Reserves
 - Contingency reserves remain increased from 5% to 10% to create consistency across all funds.

Key Changes - Revenue

Integrated Waste Management (IWM) Assessments

- IWM Assessments remain the JPA's primary revenue source.
- Assessment allocations between funds were adjusted to align with the expenditure restructuring described above. These changes reflect a redistribution of costs between funds rather than a significant increase in overall program spending.
 - RACR: +17%
 - HHW: -48%
 - Zero Waste: +52%

Grant Revenue Grants are used to offset the IWM Assessments

- Several one-time grant programs ended in FY 2025–26, including CalRecycle SB 1383 Local Assistance funding.

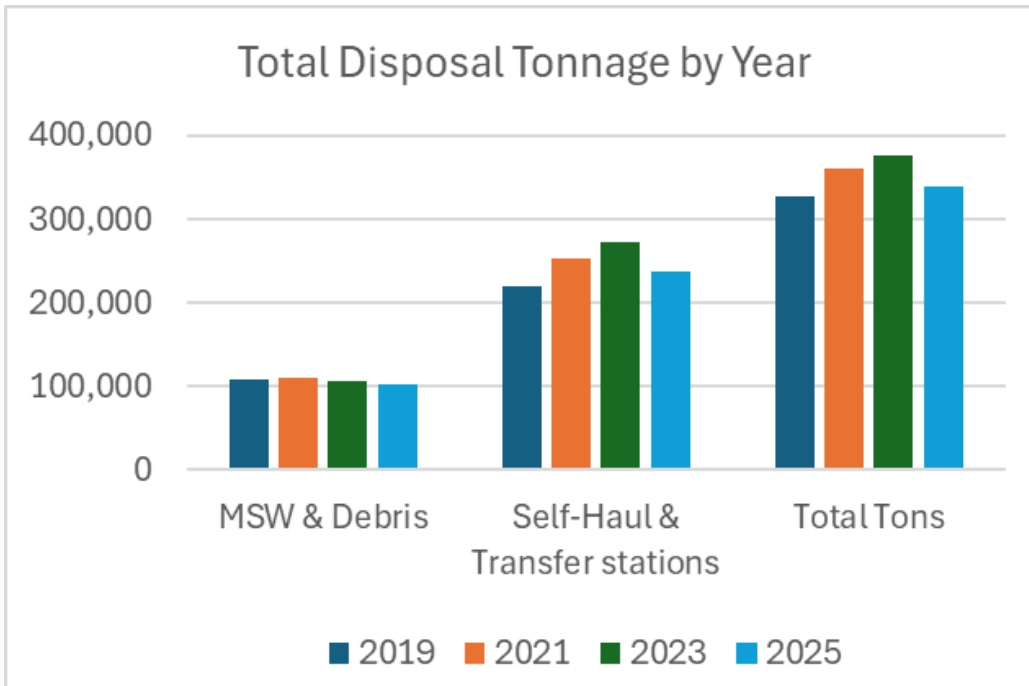
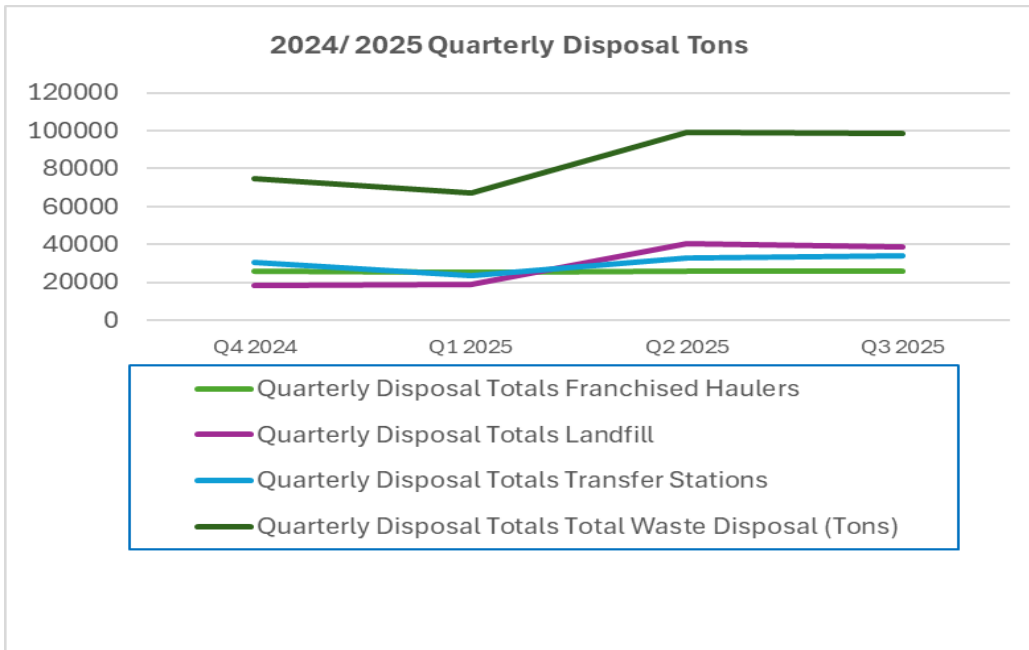
The proposed budget includes:

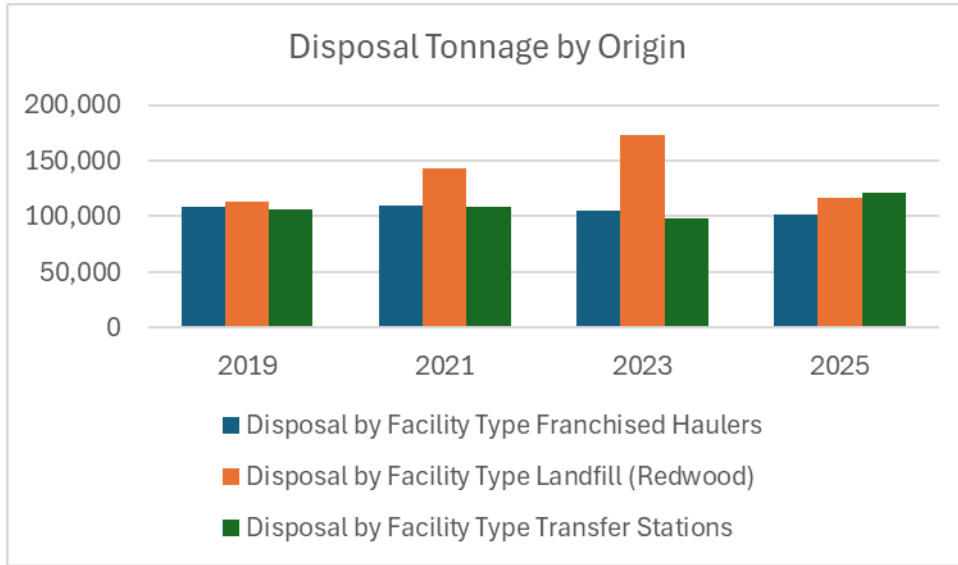
- A CalRecycle Tire Amnesty grant and an anticipated used motor oil collection grant.
- Increased interest earnings across all funds.

Tonnage Trends

Disposal tonnage from franchised haulers have stayed relatively stable during Q4 2024 and Q1-3 2025. However, increases in total disposal tonnage over recent reporting cycles are primarily associated with self-haulers, including contractors and residential customers transporting material directly to facilities.

At the recommendation of the Local Task Force, Zero Waste Marin is increasing outreach and education efforts targeted toward self-haulers to improve recycling compliance and reduce landfill disposal.





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 increases may be partially offset by the revenue received from grants and use of available fund balance.

Under existing franchise agreements and local rate-setting methodologies, franchised haulers may seek to recover these costs through rate adjustment processes approved by their jurisdictions. Solid waste facilities may also adjust disposal-related fees as part of their operational cost recovery practices. The proposed budget does not include the use of Member Agency general funds.

RECOMMENDATION

Staff recommends that the JPA Board approve the proposed Fiscal Year 2026–27 Budget, including the Integrated Waste Management (IWM) Assessments outlined in Attachment 1, and accept Attachments 2 through 4 as supporting documentation for the proposed expenditures, operational structure, staffing allocations, and financial assumptions.



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

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

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

Motion (First) _____ Second _____

Ayes _____

Noes _____

Abstentions _____

Absent _____

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
Total Franchised Haulers	102,038	N/A	102,038	\$ 766,856	\$ 329,282	\$ 352,207	\$ 1,448,346	\$ 1,015,467.83	
Landfills*									
Redwood	N/A	116,286	116,286	\$ 873,939	\$ 375,263	\$ 529,770	\$ 1,778,972	\$ 2,003,942.58	(\$224,971)
Redwood Landfill	N/A	116,286	116,286	\$ 873,939	\$ 375,263	\$ 529,770	\$ 1,778,972	\$ 2,003,942.58	
Transfer Stations									
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
Total Transfer Stations		121,085	121,085	\$ 910,008	\$ 390,751	\$ 551,635	\$ 1,852,394	\$ 1,140,806.12	
TOTALS	102,038	237,371	339,409	\$ 2,550,804	\$ 1,095,296	\$ 1,433,612	\$ 5,079,712	\$ 4,160,216.53	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) FY 26-27 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	\$ -	NA	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)	\$ 579,978	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	\$ -	\$ 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
80218601	522935	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 JPA agreement
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)
FY 26-27 Budget- 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	\$ (94,350)	NA	NA	\$ -	NA	
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	\$ -	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)	\$ -	GAICA	\$ -	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	\$ -	\$ 2,500	Erin Duckhorn	\$ -	NA	Graphic design for HHW Facility website and materials.
80228601	522545	Legal Services	\$ 5,000	\$ 5,000	\$ -	NA	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	\$ -	NA	For distribution to those who come the HHW Facility.
80228601	522395	Software and Cloud based Subscriptions	\$ -	\$ 7,500	\$ 7,500	\$ 7,500	Mobius	\$ -	NA	HHW Facility website maintenance, hosting trouble shooting. Integrating upgrades to online payment system.
80228601	523210	HHW Specific Trainings & Education	\$ 7,500	\$ 5,000	\$ (2,500)	NA	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.
			\$ 2,965,331	\$ 2,315,102	\$ (650,229)	\$ 2,012,635		\$ 63,000		

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

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 IWM Assessments.
			\$ 3,361,865	\$ 2,546,612		

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)
FY 26-27 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	\$ 70,000	NA	NA	\$ -		
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	\$ -	NA	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	\$ -	NA	Professional Service Contracts
80238601	522510	Professional Service Contracts	\$ 52,500	\$ 30,000	\$ (22,500)	\$ 25,000.00	ExtraFood	\$ -	NA	Edible Food Recovery Support for SB1383
80238601	522510	Professional Service Contracts	\$ 52,500	\$ 30,000	\$ (22,500)	\$ 25,000.00	SF Marin Food Bank	\$ -	NA	Edible Food Recovery Support for SB1383
80238601	522510	Professional Service Contracts	\$ 15,000	\$ -	\$ (15,000)	\$ -	NA	\$ -	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	\$ -	NA	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	\$ -	NA	Countywide Repair Fairs, Books & Clothing Swaps
80238601	522510	Professional Service Contracts	\$ 75,000	\$ -	\$ (75,000)	\$ -	SEI CC fellows	\$ -	NA	Declined fellowship program due to rising costs and burden on ZWM staff. Permanent staff will be much for cost effective.
80238601	522510	Professional Service Contracts	\$ 300,000	\$ 325,000	\$ 25,000	\$ 325,000.00	SEI Zero Waste School Program	\$ -	NA	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	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	\$ -	NA	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	\$ -	NA	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	\$ -	NA	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	\$ -	NA	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	\$ -	NA	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	\$ -	NA	Countywide vape pen collection with Marin Office of Education
80238601	522510	Professional Service Contracts	\$ 0	\$ -	\$ -	\$ -		\$ -	NA	
80238601	522510	Professional Service Contracts	\$ 0	\$ 45,000	\$ 45,000	\$ 45,000	Race to Zero Waste	\$ -	NA	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	\$ -	NA	ZW Schools Program-Contracted service to clean organics carts. NORTHBAY CLEANING COMPANY
80238601	522520	Translation Services	\$ 1,500	\$ -	\$ (1,500)	\$ -	NA	\$ -	NA	Translation services provided by ZWM staff.
80238601	522530	Professional Services for Advertising & Marketing	\$ 225,734	\$ 267,796	\$ 42,062	NA	NA	\$ -	NA	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	\$ -	NA	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)
FY 26-27 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	\$ -	NA	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	\$ -	NA	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	\$ 910,070	County of Marin DPW	\$ -	NA	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)	NA	Various	\$ -	NA	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	NA	CANVA	\$ -	NA	Canva subscription for inhouse design. Subscription price increased.
			\$ 1,866,540	\$ 2,444,382	\$ 19,900	\$ 2,105,986		\$ 32,416		

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

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	\$ -	NA	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
			\$ 1,959,867	\$ 2,688,820		

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

2026-2027 MRRRA HHW Operations Budget Request					
Description	2026-2027 Budget Request	Adjusted FY26 Budget	2025-2026 Approved Budget	2025-2026 YTD Actual	Notes
Personnel Expenses Subject to 15% Operating Fee					
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	
Subtotal Personnel Expenses Subject to 15% Operating Fee	\$ 1,119,657.35	\$ 1,111,734.00	\$ 1,092,272.00	\$ 703,778.27	
Personnel Expenses Excluded from 15% Operating Fee					
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
Subtotal Personnel Expenses Excluded from 15% Operating Fee	\$ 29,346.00	\$ 25,000.00	\$ 25,000.00	\$ 16,816.79	
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	
Allowable Non-Personnel Passthrough Expenses					
1. Waste Disposal Expenses					
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	-				
Total Waste Disposal Expenses	444,193.85	459,768.00		277,229.81	

2026-2027 MRRRA HHW Operations Budget Request

2. Existing Facility Equipment					
Equipment for Quarterly HHW Facility Maintenance					
Air Compressor	-			550.62	
Air Gun	-			-	
Generator	-			-	
Wet/Dry Vacuum	-			-	
Supplies for Quarterly HHW Facility Maintenance					
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	
Total Equipment and Quarterly Maintenance	\$ 569.04			\$ 245.54	
Quarterly supplies Facility Maintenance					
Large Equipment					
Equipment Rentals - Forlift/Loader	\$ 7,416.00			\$ 4,800.00	
Eye Wash Station	\$ -				
Fume Hood	\$ -				
Gates at the Facility	\$ -				
Hazardous Materials Storage Cabinets	\$ -				
Oil Filter Crusher	\$ -				
Oil Tank	\$ -				
Shelving for Operational Supplies	\$ -			\$ -	
Equipment Subtotal	\$ 7,416.00	\$ 7,200.00		\$ 5,841.70	
3. Clothing & PPE Supplies					
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	\$ -				
Clothing & PPE Supplies Subtotal	\$ 24,453.56	\$ 22,830.00	\$ -	\$ 14,467.01	
4. Supplies & Materials					
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)	
Subtotal Supplies & Materials	\$ 57,710.80	\$ 100,837.00		\$ 36,596.50	
	\$ -				
5. Equipment	\$ -				
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	\$ -			\$ -	
Subtotal Equipment	\$ 17.99		\$ -	\$ 17.47	
6. HHW Specific Office Supplies	\$ -				
Tablets	\$ -				
Backup battery for tablets	\$ -				
Payment System for VSQGs	\$ -				
Bags for deposit	\$ -				
Subtotal HHW Specific Office Supplies	\$ -	\$ 4,000.00		\$ -	
7. HHW Specific Office Expenses					
eProcessing Network expenses for VSQG payments	\$ 2,006.44			\$ 1,281.20	
Subtotal HHW Specific Office Expenses	\$ 2,006.44		\$ -	\$ 1,281.20	
8. Rent Expenses					
Rental of HHW Facility	\$ 127,560.89			\$ 80,991.04	Includes 5% increase July 1, 2026 per lease agreement
Subtotal Rent Expenses	\$ 127,560.89			\$ 80,991.04	
9. Travel & Conferences (for HHW Program Manager)					
NAHMMA Conference	\$ 1,000.00				
Transportation to Conference	\$ 500.00				
Hotel for Conference	\$ 1,500.00				
Subtotal Travel & Conferences	\$ 3,000.00	\$ 3,000.00		\$ -	

2026-2027 MRRRA HHW Operations Budget Request

10. Professional Dues and Subscriptions (for HHW Program Manager)					
NAHMMA Membership	\$ 175.00	\$ 175.00			
Subtotal Professional Dues and Subscriptions	\$ 175.00	\$ 175.00		\$ 175.00	
Subtotal Allowable Non-Personnel Passthrough Expenses	\$ 667,103.57	\$ 597,810.00	\$ 597,810.00	\$ 415,868.12	Based on actuals with a 3% increase for uncertainty around gas prices
11. Outside Funding Sources					
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)	
Outside funding sources Subtotal	\$ (126,420.29)	\$ (103,000.00)		\$ (82,380.25)	Based on actuals from 2025
+ Subtotal Personnel Expenses Subject to 15% Operating Fee	\$1,119,657.35	\$1,111,734.00	\$1,092,272.00	\$703,778.27	
+ Subtotal Personnel Expenses Excluded from 15% Operating Fee	\$29,346.00	\$25,000.00	\$25,000.00	\$16,816.79	
+ Program Operating Overhead Fee 15%	\$167,948.60	\$166,760.00	\$163,894.00	\$105,566.74	
+ Allowable (Non-Personnel) Passthrough Expenses Subtotal	\$667,103.57	\$597,810.00	\$597,810.00	\$415,868.12	
- Outside funding sources Subtotal	-\$126,420.29	-\$103,000.00		-\$82,380.25	
Total Billed for the Month (Net Amount Due)	\$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

Major Changes: Expenses						
Expenditure Category	Description of change	FY2026 Approved	FY2027 Proposed	Change	Amt. Change	% Change
Salaries & Wages-Perm Employees	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%
RACR Fund	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%
HHW Programs Fund	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%
Zero Waste Programs Fund	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%
	Budget based on evaluation of average expenditures FY23-25	\$ 5,937,407	\$ 5,950,662	↑	\$ 13,255	0.2%
RACR Fund Contingency	No change. Remains at 10%.	\$ 110,554	\$ 119,118	↑	\$ 8,564	8%
HHW Programs Fund Contingency	No change. Remains at 10%.	\$ 396,533	\$ 231,510	↓	\$ (165,023)	-42%
Zero Waste Programs Fund Contingency	Was 5% last FY. Increase to 10%.	\$ 93,327	\$ 122,219	↑	\$ 28,892	31%
		\$ 600,414	\$ 472,847	↓	\$ (127,567)	-21.25%
Total Expenditures		\$ 6,537,821	\$ 6,423,509	↓	\$ (114,312)	-2%

Major Changes: Revenues

Revenue Category	Description of change	FY2026 Approved	FY2027 Proposed	Change	Amt. Change	% Change
RACR Fund	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%
HHW Programs Fund	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%
Zero Waste Programs Fund	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%
Total Revenues All Funds		\$ 6,537,821	\$ 6,545,728	↓	\$ 7,907	0.12%

PROPOSED FY 2026-2027 STAFFING WITH DEDICATED ZWM STAFFING												
County Classification	JPA Functional Title	Hrs/Wk	Salary	COLA	Salary-Bilingual Pay	Total Salary*	Benefits & Retirement	Total Labor Costs to County	% FTE to JPA	Cost to JPA for Staffing & Benefits	15% Admin. Overhead	JPA Staffing + AO
Senior Department Analyst	Senior Department Analyst	4	\$ 138,174	\$ 4,145	\$ -	\$ 142,319	\$ 56,928	\$ 199,247	0.1	\$ 19,925	\$ 2,989	\$ 22,913
Admin. Assistant III	Admin. Assistant III	0.1	\$ 99,372	\$ 2,981	\$ -	\$ 102,353	\$ 40,941	\$ 143,294	0.1	\$ 14,329	\$ 2,149	\$ 16,479
Planning Manager	Executive Director	40	\$ 184,870	\$ 5,546	\$ -	\$ 190,416	\$ 76,166	\$ 266,583	1	\$ 266,583	\$ 39,987	\$ 306,570
Senior Planner	Administrative Manger/Acting ED	37.5	\$ 131,060	\$ 3,932	\$ -	\$ 134,992	\$ 53,997	\$ 188,989	1	\$ 188,989	\$ 28,348	\$ 217,337
Senior Planner	Zero Waste Programs Manger	37.5	\$ 131,060	\$ 3,932	\$ -	\$ 134,992	\$ 53,997	\$ 188,989	1	\$ 188,989	\$ 28,348	\$ 217,337
Senior Planner	HHW Programs Manager	37.5	\$ 131,060	\$ 3,932	\$ 6,750	\$ 141,741	\$ 56,697	\$ 198,438	1	\$ 198,438	\$ 29,766	\$ 228,204
Sr. Program Coordinator	HHW & ZW Sr. Program Coordinator	40	\$ 124,259	\$ 3,726	\$ 6,399	\$ 134,386	\$ 53,754	\$ 188,141	1	\$ 188,141	\$ 28,221	\$ 216,362
Waste Reduction Specialist	Waste Reduction Specialist	37.5	\$ 115,050	\$ 3,452	\$ -	\$ 118,502	\$ 47,401	\$ 165,902	1	\$ 165,902	\$ 24,885	\$ 190,787
Program Coordinator	HHW & ZW Program Coordinator	37.5	\$ 95,862	\$ 2,876	\$ -	\$ 98,738	\$ 39,495	\$ 138,233	1	\$ 138,233	\$ 20,735	\$ 158,968
Program Coordinator (NEW)	ZWM Technical Assistance Program Coordinator	37.5	\$ 95,862	\$ 2,876	\$ -	\$ 98,738	\$ 39,495	\$ 138,233	1	\$ 138,233	\$ 20,735	\$ 158,968
		309.1	\$ 1,246,629	\$ 37,399	\$ 13,149	\$ 1,297,177	\$ 518,871	\$ 1,816,048	8.2	\$ 1,507,760	\$ 226,164	\$ 1,733,924

COLA 3.0%
 Overhead % for Support 15%
 Full Cost Compensation 40%
 Health Fringe
 Retirement
 Retirement Health
 Workers Comp
 Medicare
 Bilingual Pay 5.0%

KEY	
MCMEA	hrs/year (37.5)
MAPE	hrs/year (40)
	100% ZWM
	10% Allocated to ZWM

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

APPROVED FY26 STAFFING WITH DEDICATED ZWM STAFFING 8/21/2025												
County Classification	JPA Functional Title	Hrs/Wk	Salary	COLA	Salary- Bilingual Pay	Total Salary*	Benefits & Retirement	Total Labor Costs to County	% FTE to JPA	Full Cost to JPA for Staffing	15% Admin. Overhead	Total Cost: JPA Staffing + AO
Senior Department Analyst	Senior Department Analyst	4	\$ 138,174	\$ 5,527	\$ -	\$ 143,701	\$ 67,539	\$ 211,240	0.1	\$ 21,124	\$ 3,169	\$ 24,293
Admin. Assistant III	Admin. Assistant III	3.75	\$ 99,372	\$ 3,975	\$ -	\$ 103,347	\$ 48,573	\$ 151,920	0.1	\$ 15,192	\$ 2,279	\$ 17,471
Executive Director	Executive Director	40	\$ 184,870	\$ 7,395	\$ -	\$ 192,265	\$ 82,674	\$ 274,939	1	\$ 274,939	\$ 41,241	\$ 316,179
Senior Planner	Administrative Operations Analyst	37.5	\$ 131,060	\$ 5,242	\$ -	\$ 136,302	\$ 64,062	\$ 200,365	1	\$ 200,365	\$ 30,055	\$ 230,419
Senior Planner	Zero Waste Programs Administrator	37.5	\$ 131,060	\$ 5,242	\$ -	\$ 136,302	\$ 64,062	\$ 200,365	1	\$ 200,365	\$ 30,055	\$ 230,419
Senior Planner	HHW Programs Administrator	37.5	\$ 131,060	\$ 5,505	\$ 6,553	\$ 143,118	\$ 61,598	\$ 204,716	1	\$ 204,716	\$ 30,707	\$ 235,423
Sr. Program Coordinator	HHW & ZW Sr. Program Coordinator	40	\$ 124,259	\$ 5,219	\$ 6,213	\$ 135,691	\$ 53,431	\$ 189,122	1	\$ 189,122	\$ 28,368	\$ 217,491
Waste Reduction Specialist	Waste Reduction Specialist	37.5	\$ 115,050	\$ 4,602	\$ -	\$ 119,652	\$ 56,236	\$ 175,888	1	\$ 175,888	\$ 26,383	\$ 202,272
Program Coordinator	HHW & ZW Program Coordinator	37.5	\$ 95,862	\$ 3,834	\$ -	\$ 99,696	\$ 46,857	\$ 146,554	1	\$ 146,554	\$ 21,983	\$ 168,537
		275.25	\$ 1,150,767	\$ 46,541	\$ 12,766	\$ 1,210,074	\$ 545,034	\$ 1,755,108	7.2	\$ 1,428,264	\$ 214,240	\$ 1,642,504

COLA 4.0%
 Overhead % for Support 15%
 hrs/year (37.5)
 hrs/year (40)
 Full Cost Compensation 43.0%
 Full Cost Compensation 47%
 Health Fringe
 Retirement
 Retirement Health
 Workers Comp
 Medicare
 Bilingual Pay 5.0%

KEY	
MCMEA	hrs/year (37.5)
MAPE	hrs/year (40)
	100% ZWM
	10% Allocated to ZWM

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

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
	\$ 504,329	\$ 75,649	\$ 579,978		\$ 220,319	\$ 33,048	\$ 253,367		\$ 791,365	\$ 118,705	\$ 910,070

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
	\$ 509,546	\$ 76,432	\$ 585,978		\$ 411,060	\$ 61,659	\$ 472,719		\$ 507,657	\$ 76,149	\$ 583,806

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

STAFF REPORT – ITEM 9

TO JPA Board of Directors
FROM Kimberly Scheibly, Executive Director
SUBJECT Contract and Signatory Authority
DATE June 2, 2026

BACKGROUND

On February 26, 2015, the JPA Board adopted Resolution 2015-01 establishing a \$50,000 signatory threshold for the Executive Director to support efficient administration and uninterrupted operations. Delegating contract execution authority to the Executive Director is a common governance practice that allows the agency to implement Board-approved programs and services in a timely manner while maintaining appropriate fiscal oversight.

To further support operational continuity, staff also recommend authorizing the Executive Director to designate an Acting Executive Director from among senior Zero Waste Marin staff during planned or unplanned absences. The Acting Executive Director would be authorized to execute agreements within the same approved authority limits to avoid delays in critical services, regulatory compliance activities, grant implementation, and contractual obligations.

All contracts executed under this authority will remain subject to:

- Approved annual budget appropriations;
- Existing procurement and fiscal controls;
- JPA Counsel or legal review, as applicable; and
- Regular reporting and oversight by the JPA Board.

In addition, staff requests authorization for the Executive Director to execute new contracts and amendments to existing agreements identified in Attachment 1 for FY 2026/2027 in amounts consistent with the adopted budget.

EQUITY IMPACT

The contracts and programs supported through this authority advance countywide zero waste, household hazardous waste, environmental health, recycling, reuse, and SB 1383 compliance efforts that benefit all Marin communities. Several programs specifically support multilingual outreach, equitable access to services, and community-based environmental education.

FISCAL IMPACT

There is no additional fiscal impact associated with this action. All contracts executed under this authority are included within the approved FY 2026/2027 JPA budget and will remain subject to established fiscal controls and oversight procedures.

RECOMMENDATION

Staff recommends that the Board approve this item to ensure continuity of operations, timely implementation of Board-approved programs, and efficient administration of JPA services and regulatory responsibilities.

Specifically, staff recommend the Board adopt a motion authorizing the Executive Director to:

1. Execute contracts and amendments identified in Attachment 1 in amounts not to exceed the approved FY 2026/2027 budget allocations; and
2. Designate an Acting Executive Director from senior Zero Waste Marin staff, who may exercise the same signatory authority during the Executive Director's absence.

ATTACHMENTS

1. FY 2026/2027 Contracts \$50,000 and above.



**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

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

Motion (First) _____ Second _____

Ayes _____

Noes _____

Abstentions _____

Absent _____

Large Contracts >\$50,000

FY26-27

Regulatory, Administration, Compliance & Reporting-Fund 8021

Contractor	Budget	Description
TBD Compost Procurement	\$ 100,000	Compliance with SB1383 Procurement of Recovered Organic Waste Product target countywide. Staff are currently reviewing the most cost effective options. This amount may be split between two service providers.
R3 Organizational Assessment Implementation	\$ 50,000	Phase two: Implementation of Organizational Reassessment findings to ensure ZWM operates as an independent governmental agency.
TBD Materials Flow Study	\$ 100,000	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.
SMART 1383	\$ 125,000	Centralized documentation compliance software database for waste regulations (EAR, SB1383, AB939, AB1826, AB 341 and HHW outreach & education)
County-Staffing	\$ 579,978	Salary/Benefit/Overhead reimbursement to County via Professional Services Agreement (PSC).
Total Contract Amount for Fund 8021	\$ 954,978	

Household Hazardous Waste Programs - Fund 8022

Contractor	Budget	Description
Clean Earth- Toxic Away Days	\$ 60,000	Toxic Away Days West Marin (Pt. Reyes, Bolinas) for the West Marin community to safely dispose of certain HHW materials.
Marin Recycling & Resource Recovery Association	\$ 1,857,635	for operation of HHW Facility anticipated costs for reimbursable expenses (labor, disposal, admin overhead) and revenue received from VSQGs and EPR programs.
Soluna Used Motor Oil Grant and Bilingual HHW Education	\$ 85,000	Bilingual outreach & education on proper disposal of HHW and Used Motor Oil. Partially funded through State grant ~\$63,500.
County-Staffing	\$ 253,367	Salary/Benefit/Overhead reimbursement to County via PSC.
Total Contract Amount for Fund 8022	\$ 2,256,002	

Zero Waste Programs - Fund 8023

Contractor	Budget	Description
Most Likely To.	\$ 250,000	PSC: Print, bus shelter, and other outlets for zero waste educational campaigns including social media.
North Bay Cleaning Company	\$ 100,000	ZW Schools Program-Contracted service to clean organics carts.
Reuse Alliance	\$ 65,000	Countywide Repair Fairs, Books & Clothing Swaps
Revolt	\$ 185,000	Collection services of bulbs & batteries for the public at select businesses around the County. Open to all participants at these stores.
SEI ZWM Schools Support	\$ 325,000	Direct onsite education, green team support & communication with schools. Will add High Schools this year which will require more resources.
County Environmental Health Services -Sharps Program	\$ 50,000	Support for the Sharps and Needles Program via Environmental Health Services. .
County-Staffing	\$ 910,070	Salary/Benefit/Overhead reimbursement to County via PSC.
Total Contract Amount for Fund 8023	\$ 1,885,070	

Large Contracts All Funds

\$ 5,096,050

STAFF REPORT – ITEM 10

TO JPA Board of Directors
FROM Kimberly Scheibly
SUBJECT Full Board Calendar Setting
DATE June 2, 2026

Background and Discussion

At its January 22, 2026 meeting, the Zero Waste Marin JPA Board considered and approved the Full Board and Executive Committee calendar setting for the 2026 calendar year.

Since adoption of the 2026 calendar, staff has identified that the current meeting schedule and time frame has resulted in scheduling conflicts, making it more difficult to consistently achieve a quorum. When a quorum is not available, items requiring Board approval, including those with fiscal impacts, are postponed, resulting in delays and additional administrative coordination.

The current remaining 2026 meeting dates and times were approved as follows:

- June 18, 2026, from 1:30 p.m. to 2:30 p.m.
- July 16, 2026, from 1:30 p.m. to 2:30 p.m.
- August 20, 2026, from 1:30 p.m. to 2:30 p.m.
- September 17, 2026, from 1:30 p.m. to 2:30 p.m.
- October 15, 2026, from 1:30 p.m. to 2:30 p.m.
- November 19, 2026, from 1:30 p.m. to 2:30 p.m.
- December 2026, date to be determined

Meetings currently occur on the same day as Marin Managers' Association meetings, resulting in longer meeting days for Board members. Staff recommends moving the monthly meetings from the current third Thursday of the month to either the third or fourth Tuesday of the month from 10:00 a.m. to 11:00 a.m.

Fiscal Impact

None.

Equity Impact

None.

RECOMMENDATION

Adopt a motion approving the revised remaining 2026 meeting schedule for the JPA Board.



**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

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

Motion (First) _____ Second _____

Ayes _____

Noes _____

Abstentions _____

Absent _____

STAFF REPORT – ITEM 11

TO JPA Board of Directors
FROM Amanda Diddams, Climate Corps Fellow
SUBJECT Climate Corps Fellow Update
DATE June 2, 2026

Zero Waste Marin continued its partnership with Strategic Energy Innovations this past fiscal year to host Climate Corps Fellows in support of Member Agency implementation of SB 1383. Funded through the CalRecycle Local Assistance Grant, the fellowship program is designed to provide technical assistance and advance consistent compliance efforts across Marin County jurisdictions.

Over the past ten months, Amanda Diddams served as the Zero Waste Outreach and Compliance Fellow, providing support to jurisdictions across Marin County. The work has focused on compliance tracking, outreach, and education, with an emphasis on developing systems that assist cities and towns in meeting regulatory requirements while fostering long term behavior change related to waste reduction.

Amanda conducted over 60 business site visits to assess recycling, organic waste, and food recovery compliance; developed tailored outreach materials; and supported data management and annual reporting efforts. She also created template language for a comprehensive Event Waste Management Plan to be used across Marin County, designed to assist both event organizers and jurisdictions with SB1383 compliance at permitted events. To continue this event waste reduction effort, she drafted an updated Zero Waste Event Guide to align with the template language for permitted events. In addition, Amanda contributed to social media content and participated in hands-on community outreach, including 10 social media posts and 4 flyers designed to make waste reduction information more accessible to the public. She attended over 15 community events, including repair fairs and sustainability festivals, where she shared informational materials, gathered zero waste pledges from community members, and distributed reusable items.

Through this fellowship, Amanda gained experience in policy implementation, data management, and public engagement, while contributing to Zero Waste Marin’s mission and collaborating with staff across the county.

RECOMMENDATION

Receive oral report. Information only.



SUGGESTED AGENDA – ITEM 12

TO JPA Board of Directors
FROM Kimberly Scheibly, Executive Director
SUBJECT Suggested Agenda Items
DATE June 2, 2026

On August 17, 2023, the Board adopted the recommendation to allocate five minutes to allow board members to provide suggested topics for upcoming Zero Waste Marin JPA board meetings.

This standing item provides members of the board the opportunity to make suggestions regarding future agenda topics for the consideration of Staff, ensuring that the needs of the Board are being addressed.

RECOMMENDATION Information Only.