



SONOMA COUNTY WASTE MANAGEMENT AGENCY

Meeting of the Board of Directors

February 20, 2025
REGULAR MEETING

Closed Session begins at 9:00 a.m.
Regular Session begins at 9:30 a.m. or immediately following
Closed Session

Estimated Ending Time 11:30 a.m.

City of Santa Rosa Council Chambers
100 Santa Rosa Avenue
Santa Rosa, CA

Meeting will also streamed via Zoom:
<https://sonomacounty.zoom.us/j/92248855470?pwd=OFFVNUIiWVh5Wk5SSzVyWWdWbndjdz09>

Webinar ID: 922 4885 5470
US: +1 669 444 9171
Passcode: 157476

Meeting Agenda and Documents

ZERO WASTE SONOMA

Meeting of the Board of Directors

February 20, 2025

REGULAR MEETING

Closed Session begins at 9:00 a.m.

Regular Session begins at 9:30 a.m. or immediately following Closed Session.

Table of Contents

<u>Description</u>	<u>Page</u>
Agenda	1
Agenda Notes	4
Item 6.1: Minutes of the January 16, 2025 Regular Meeting	5
Item 6.2: January, February, and March 2025 Outreach Calendar	9
Item 6.3: Organics Reserve Budget Adjustment	10
Item 6.4: ZWS FY 2024/25 Second Quarter Financial Report	13
Item 7: Discussion and Possible Action on the Fiscal Year 2025-26 ZWS Draft Budget	21

Note: This packet is 34 pages total



Zero Waste Sonoma

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PUBLIC COMMENT:

Public Comment may be submitted via recorded voice message or email. Public comment may also be made by “raising your hand” using the Zoom platform.

Voice recorded public comment: To submit public comment via recorded message, please call 707-565-4432 by 5:00 pm Wednesday, February 19th. State your name and the item number(s) on which you wish to speak. The recordings will be limited to two minutes. These comments may be played or read at the appropriate time during the board meeting.

Email public comment: To submit an emailed public comment to the Board please email leslie.lukacs@sonoma-county.org and provide your name, the number(s) on which you wish to speak, and your comment. These comments will be emailed to all Board members and can be provided anytime leading up to and throughout the meeting.

COMMITMENT TO CIVILITY: The ZWS Board of Directors has a commitment to civility. To assure civility in its public meetings, the public is encouraged to engage in respectful dialog that supports freedom of speech and values diversity of opinion. Board Members, staff, and members of the public are expected to establish and maintain a cordial and respectful atmosphere during discussions; and foster meaningful dialogue free of personal attacks. Members of the public must also adhere to the speaking time limit. Any commenters in violation of civility standards will be disconnected.



Agenda

Item

1. Call to Order
2. **Closed Session**
PUBLIC EMPLOYEE PERFORMANCE EVALUATION (Sec. 54957)
Title: Executive Director

CONFERENCE WITH LABOR NEGOTIATORS (Sec. 54957.6)
Agency designated representative: Agency Counsel
Unrepresented employee: Executive Director
3. Adjourn Closed Session / Call to Order Regular Meeting
4. Agenda Approval
5. Public Comments (items not on the agenda)

Consent (w/attachments)

- 6.1 Minutes of the January 16, 2025 Meeting
- 6.2 January, February, and March 2025 Outreach Calendar
- 6.3 Organics Reserve Budget Adjustment
- 6.4 ZWS FY 2024/25 Second Quarter Financial Report

Regular Calendar

7. Discussion and Possible Action on the Fiscal Year 2025-26 ZWS Draft Budget [Collard]
8. Boardmember Comments – NO ACTION
9. Executive Director Report – VERBAL REPORT
10. Staff Comments – NO ACTION
11. Next ZWS meeting: March 20, 2025
12. Adjourn Regular Meeting
13. Zero Waste Sonoma Introductory Training (Optional)

Consent Calendar: These matters include routine financial and administrative actions and are usually approved by a single majority vote. Any Boardmember may remove an item from the consent calendar.



Regular Calendar: These items include significant and administrative actions of special interest and are classified by program area. The regular calendar also includes "Set Matters," which are noticed hearings, work sessions and public hearings.

Public Comments: Pursuant to Rule 6, Rules of Governance of the Sonoma County Waste Management Agency/Zero Waste Sonoma, members of the public desiring to speak on items that are within the jurisdiction of the Agency shall have an opportunity at the beginning and during each regular meeting of the Agency. When recognized by the Chair, each person should give his/her name and address and limit comments to 3 minutes. Public comments will follow the staff report and subsequent Boardmember questions on that Agenda item and before Boardmembers propose a motion to vote on any item.

Disabled Accommodation: If you have a disability that requires the agenda materials to be in an alternative format or requires an interpreter or other person to assist you while attending this meeting, please contact the Zero Waste Sonoma Office at 2300 County Center Drive, Suite B240, Santa Rosa, (707) 565-3788, at least 72 hours prior to the meeting, to ensure arrangements for accommodation by the Agency.

Noticing: This notice is posted 72 hours prior to the meeting on the internet at www.zerowastesonoma.gov



To: Zero Waste Sonoma Board Members
From: Leslie Lukacs, Executive Director
Subject: February 20, 2025 Board Meeting Agenda Notes

Consent Calendar

These items include routine financial, informational and administrative items and **staff recommends that they be approved en masse by a single vote.** Any Board member may remove an item from the consent calendar for further discussion or a separate vote by bringing it to the attention of the Chair.

- 6.1 Minutes of the January 16, 2025 Meeting
- 6.2 January, February, and March 2025 Outreach Calendar
- 6.3 Organics Reserve Budget Adjustment (Supermajority Vote)
- 6.4 ZWS FY 2024/25 Second Quarter Financial Report

7. Discussion and Possible Action on the Fiscal Year 2025-26 ZWS Draft Budget

The Work Plan was presented at the January 26, 2025, Board meeting as a key tool outlining contractor and staff costs for individual programs and planned projects for the upcoming fiscal year. It serves as the first step in the budget development process. The next phase involves preparing ZWS's draft annual budget for the Board's review and approval. The Draft Budget establishes funding guidelines and key parameters to ensure alignment with the County's budget, accounting, and audit processes. **Staff recommends the Board provide feedback on the FY 25-26 Zero Waste Sonoma Draft Budget with direction to return at the March ZWS meeting for final approval.**



Minutes of the January 16, 2025 Meeting

Zero Waste Sonoma met on January 16, 2025, at the City of Santa Rosa Council Chambers, 100 Santa Rosa Ave., Santa Rosa, California.

Board Members Present:

City of Cloverdale – ABSENT
City of Cotati – Susan Harvey
City of Healdsburg – Larry Zimmer
City of Petaluma – Patrick Carter
City of Rohnert Park – Emily Sanborn

City of Santa Rosa – Mark Stapp
City of Sebastopol – Phill Carter
City of Sonoma – Jack Ding
County of Sonoma – Rebecca Hermosillo
Town of Windsor – JB Leep

Staff Present:

Executive Director: Leslie Lukacs
Counsel: Ethan Walsh
Staff: Xinci Tan, Rajesh Jyothiswaran, Katherine Cushwa, Courtney Scott, Sloane Pagal
Agency Clerk: Thora Collard

1. Call to Order Closed Session 8:35 a.m.

PUBLIC EMPLOYEE PERFORMANCE EVALUATION (Sec. 54957)
Title: Executive Director

CONFERENCE WITH LABOR NEGOTIATORS (Sec. 54957.6)
Agency designated representative: Agency Counsel
Unrepresented employee: Executive Director

2. Adjourn Closed Session at 9:05 a.m.

3. Call to Order Regular Meeting

Regular session was called to order at 9:26 a.m.
Introductions

4. Agenda Approval

5. Public Comments (items not on the agenda)

None

6. Election of Officers

Motion: For approval of the Election of Officers

First: City of Cotati – Susan Harvey
Second: City of Sonoma – Jack Ding

Vote Count:

City of Cloverdale	ABSENT	City of Santa Rosa	AYE
City of Cotati	AYE	City of Sebastopol	AYE
City of Healdsburg	AYE	City of Sonoma	AYE
City of Petaluma	AYE	County of Sonoma	AYE
City of Rohnert Park	AYE	Town of Windsor	AYE

AYES -9- NOES -0- ABSENT - 1- ABSTAIN -0-

Motion passed.

7. Consent (w/attachments)

- 7.1 Minutes of the November 21, 2024 Meeting
- 7.2 November, December 2024, January, February 2025 Outreach Calendar
- 7.3 Annual Review of the ZWS Rules of Governance

Board Comment:

None

Public Comments:

None

Motion: For approval of the consent calendar with an amendment to the language drafted in item 7.3 to allow 3 minutes per speaker.

First: City of Cotati – Susan Harvey
Second: City of Healdsburg – Larry Zimmer

Vote Count:

City of Cloverdale	ABSENT	City of Santa Rosa	AYE
City of Cotati	AYE	City of Sebastopol	AYE
City of Healdsburg	AYE	City of Sonoma	AYE
City of Petaluma	AYE	County of Sonoma	AYE
City of Rohnert Park	AYE	Town of Windsor	AYE

AYES -9- NOES -0- ABSENT - 1- ABSTAIN -0-

Motion passed.

Regular Calendar

8. Gold Resolution Recognizing Board Service

Board Comments/Action Items:

- Your contributions will be missed
- Well wishes in the future and thank you for your contributions

Public Comments: None

Motion: Move to approve

First: City of Cotati – Susan Harvey

Second: County of Sonoma – Rebecca Hermosillo

Vote Count:

City of Cloverdale	ABSENT	City of Santa Rosa	AYE
City of Cotati	AYE	City of Sebastopol	AYE
City of Healdsburg	AYE	City of Sonoma	AYE
City of Petaluma	AYE	County of Sonoma	AYE
City of Rohnert Park	AYE	Town of Windsor	AYE

AYES -9- NOES -0- ABSENT -1- ABSTAIN -0-

Motion passed.

9. Discussion and Possible Action on the Fiscal Year 2025-26 Work Plan

Board Comments/Action Items:

- Happy to see the addition of repair fairs
- All the new programs are great additions
- Can jurisdictions pay to add additional repair fairs in their area?

Public Comments:

None

Motion: Move to approve

First: City of Cotati – Susan Harvey

Second: City of Healdsburg – Larry Zimmer

Vote Count:

City of Cloverdale	ABSENT	City of Santa Rosa	AYE
City of Cotati	AYE	City of Sebastopol	AYE
City of Healdsburg	AYE	City of Sonoma	AYE
City of Petaluma	AYE	County of Sonoma	AYE
City of Rohnert Park	AYE	Town of Windsor	AYE

AYES -9- NOES -0- ABSENT -1- ABSTAIN -0-
Motion passed.

- 10. Boardmember Comments –**
- 11. Executive Director Report – VERBAL REPORT**
- 12. Staff Comments – NO ACTION**
- 13. Next ZWS meeting: February 20, 2025**
- 14. Adjourn: 9:39 am**

Submitted by: Thora Collard



Agenda Item #: 6.2
 Agenda Date: 2/20/2025

ITEM: January, February, March 2025 Outreach Calendar

January 2025 OUTREACH

Start date	End date	Start time	End time	Event
1/7/25	1/7/25	4:00 PM	8:00 PM	HHW Collection Event (Santa Rosa - East)
1/14/25	1/14/25	4:00 PM	8:00 PM	HHW Collection Event (Sebastopol)
1/18/25	1/19/25	9:00 AM	5:00 PM	E-Waste Recycling Event (Oakmont)
1/21/25	1/21/25	4:00 PM	8:00 PM	HHW Collection Event (Healdsburg)
1/28/25	1/28/25	4:00 PM	8:00 PM	HHW Collection Event (Larkfield)

February 2025 OUTREACH

Start date	End date	Start time	End time	Event
2/4/25	2/4/25	4:00 PM	8:00 PM	HHW Collection Event (Cotati)
2/11/25	2/11/25	4:00 PM	8:00 PM	HHW Collection Event (Kenwood)
2/14/25	2/17/25	10:00 AM	9:00 PM	Cloverdale Citrus Fair
2/18/25	2/18/25	4:00 PM	8:00 PM	HHW Collection Event (Rincon Valley)
2/25/25	2/25/25	3:00 PM	8:00 PM	HHW Collection Event (Cloverdale)
2/28/25	2/2/25	9:00 AM	5:00 PM	E-Waste Recycling Event (Cloverdale)

March 2025 OUTREACH

Start date	End date	Start time	End time	Event
3/4/25	3/4/25	4:00 PM	8:00 PM	HHW Collection Event (Santa Rosa - West)
3/7/25	3/9/25	9:00 AM	5:00 PM	E-Waste Recycling Event (Graton)
3/8/25	3/8/25	9:00 AM	5:00 PM	Mattress Collection Event (Graton)
3/11/25	3/11/25	4:00 PM	8:00 PM	HHW Collection Event (Guerneville)
3/18/25	3/18/25	4:00 PM	8:00 PM	HHW Collection Event (Sonoma)
3/25/25	3/25/25	3:00 PM	8:00 PM	HHW Collection Event (Windsor)
3/29/25	3/29/25	10:00 AM	2:00 PM	Climate Ready Cotati Fair (formerly Sustainability Fair)



Agenda Item #: **6.3**
Cost Center: **Organics Reserve**
Staff Contact: **Collard**
Agenda Date: **2/20/25**
Approved By: **LL**

ITEM: Organics Reserve Budget Adjustment

I. RECOMMENDED ACTION / ALTERNATIVES TO RECOMMENDATION

Staff recommends that the Board approve the budget adjustment to recognize year two of the Technical Assistance project.

II. BACKGROUND

At the August 17, 2023 regular meeting, the Board approved and authorized staff to release a Request for Proposals (RFP) to Conduct Technical Assistance for Compliance with SB 1383 Requirements and Disposable Food Ware Ordinances in Sonoma County.

The primary objectives of the project are:

1. Identify and provide technical assistance to priority Tier I and Tier II Edible Food Generators in Sonoma County who produce the most excess food so that they may understand and comply with SB 1383 food donation requirements. When appropriate, the contractor should also provide technical assistance to generators to increase organics and recycling diversion.
2. Identify and provide technical assistance to food and beverage facilities who use the largest amount of disposable food ware in their current operations. The number of facilities identified in each jurisdiction should be proportional to the size of the population of the jurisdictions.
3. Provide technical assistance to commercial generators located specifically in the City of Santa Rosa and who are the top waste generators, meaning they generate large amounts of garbage and have disproportionately low recycling or organics service. Assist these high priority waste generators with source reduction, diversion, and education to minimize contamination in the green and blue bins.
4. Emphasize and encourage food donation and reusable food ware whenever possible, even if a generator or facility is not required by law or ordinance to do so.
5. Integrate an equity lens into all work performed on this project to ensure that generators and facilities owned or operated by historically underrepresented and underserved communities are just as successful in implementing the desired programs.

III. DISCUSSION

Cascadia Consulting Group has been working on the tasks in the contract and completed the Local Assistance grant portion of the project. The second year of funding was approved from the Organics Reserve Fund. The board approved allocating \$260,000 of funding from reserves for this project. During the first year, \$70,000 of the budget was expended. The second year of the funding was not captured in this year's budget. Staff recommends the Board approves a budget adjustment to capture the second year of the contract's expenditures.

IV. FUNDING IMPACT

\$190,000 from ZWS FY 23-24 Organics Reserve fund.

V. ATTACHMENTS

Budget Adjustment Resolution

Dated: February 20, 2025

RESOLUTION OF ZERO WASTE SONOMA (ZWS)
ADOPTING ADJUSTMENTS TO THE FY 2024/25 ORGANICS RESERVE BUDGETS FOR THE COMPLETION
OF THE FOOD RECOVERY TECHNICAL ASSISTANCE

WHEREAS, ZWS approved Zero Waste Sonoma Fiscal Year 2024/25 Budget by unanimous vote on February 15, 2024; and

WHEREAS, ZWS approved the Technical Assistance contract and budget appropriations for the first year of the project at the August 17, 2023 Board meeting; and

WHEREAS, the Technical Assistance project is a two year contract; and

WHEREAS, the second year of the project was not captured in the current fiscal year; and

WHEREAS, staff recommends increasing the Fiscal Year 2024/25 Organics Reserve Fund Budget for Other Contract Service in the amount of \$190,000 to complete the second year of the technical assistance outreach for food recovery efforts; and

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of Zero Waste Sonoma does hereby approve the adjustment to the Fiscal Year 2024-25 Budget.

MEMBERS:

- - Cloverdale	- - Cotati	- - County	- - Healdsburg	- - Petaluma
- - Rohnert Park	- - Santa Rosa	- - Sebastopol	- - Sonoma	- - Windsor

AYES: - - NOES: - - ABSENT: - - ABSTAIN: - -

SO ORDERED

The within instrument is a correct copy of the original on file with this office.

ATTEST: DATE: February 20, 2025

Clerk of Zero Waste Sonoma
Agency of the State of California in and for the
County of Sonoma



Agenda Item #: **6.4**
Cost Center: **All**
Staff Contact: **Collard**
Agenda Date: **2/20/2025**
Approved By: **LL**

ITEM: **ZWS FY 2024/25 Second Quarter Financial Report**

I. RECOMMENDED ACTION / ALTERNATIVES TO RECOMMENDATION

Staff recommends approving the FY 2024/25 Second Quarter Financial Report on the Consent Calendar.

II. BACKGROUND

This report covers the first two quarters of FY 24-25 (July 1, 2024 - December 31, 2024) in accordance with the requirement in the joint powers agreement the Sonoma County Waste Management Agency/Zero Waste Sonoma staff make quarterly reports to the Board of Directors of Agency operations and of all receipts to and disbursements from the ZWS.

III. DISCUSSION

The Second Quarter Financial Report uses information from the County accounting system, Enterprise Financial System (EFS), for expenditures and revenues. The FY 2024-25 Second Quarter Financial Report contains the actual amounts spent or received to date at the end of the quarter, the projected revenues and expenses, the adjusted budget, and the difference between the budget and the projections.

Actual revenues are lower than budget predictions in the report as the revenue from the County of Sonoma were behind (four months for Organics tipping fees and six months for the Agency surcharge) to the Agency.

Interdepartmental transfers of shared administrative and overhead expenditures (county car, copier and storage rental, website expenditures, etc.) have not been processed yet, so some expenditures in the Education Fund are higher than normal.

IV. ATTACHMENTS

Second Quarter Financial Report FY 2024-25 Revenue and Expenditure Summary

Department Summary

Department / Account	Description	Original Budget	Final Budget	Year to Date	Encumbrance	Remaining Balance	% Remaining
All Revenues							
42358	State Other Funding	2,312,551.00	2,312,551.00	538,143.27	0.00	1,774,407.73	76.73%
42601	County of Sonoma	11,644,790.00	11,644,790.00	669,068.88	0.00	10,975,721.12	94.25%
44002	Interest on Pooled Cash	108,389.00	108,389.00	92,440.63	0.00	15,948.37	14.71%
46029	Donations/Contributions	284,050.00	284,050.00	67,526.01	0.00	216,523.99	76.23%
46050	Cancelled/Stale Dated Warrants	0.00	0.00	11,411.67	0.00	(11,411.67)	0.00%
46051	Returned Checks	0.00	0.00	(906.32)	0.00	906.32	0.00%
46210	Refunds	0.00	0.00	1,320.00	0.00	(1,320.00)	0.00%
47101	Transfers In - within a Fund	903,981.00	1,672,998.00	0.00	0.00	1,672,998.00	100.00%
All Revenues		15,253,761.00	16,022,778.00	1,379,004.14	-	14,643,773.86	91%
All Expense/Expenditure Accts							
51041	Insurance - Liability	14,741.00	14,741.00	16,398.06	0.00	(1,657.06)	-11.24%
51071	Maintenance - Bldg & Improve	10,000.00	10,000.00	183.03	0.00	9,816.97	98.17%
51201	Administration Services	1,631,556.00	1,631,556.00	9,901.64	0.00	1,621,654.36	99.39%
51205	Advertising/Marketing Svc	45,000.00	45,000.00	11,262.45	0.00	33,737.55	74.97%
51206	Accounting/Auditing Services	24,120.00	24,120.00	0.00	0.00	24,120.00	100.00%
51207	Client Accounting Services	37,000.00	37,000.00	0.00	0.00	37,000.00	100.00%
51212	Outside Counsel - Legal Advice	52,000.00	52,000.00	12,366.17	0.00	39,633.83	76.22%
51225	Training Services	1,600.00	1,600.00	0.00	0.00	1,600.00	100.00%
51229	Hazardous Waste Disposal Svc	47,000.00	47,000.00	2,000.00	0.00	45,000.00	95.74%
51241	Outside Printing and Binding	3,500.00	3,500.00	0.00	0.00	3,500.00	100.00%
51249	Other Professional Services	2,280,092.00	2,280,092.00	843,842.35	0.00	1,436,249.65	62.99%
51401	Rents and Leases - Equipment	3,131.00	3,131.00	1,464.35	0.00	1,666.65	53.23%
51421	Rents and Leases - Bldg/Land	23,047.00	23,047.00	4,904.00	0.00	18,143.00	78.72%
51507	Special Departmental Expense	105,000.00	105,000.00	46,538.44	0.00	58,461.56	55.68%
51801	Other Services	0.00	0.00	5,301.87	0.00	(5,301.87)	0.00%
51803	Other Contract Services	8,928,813.00	8,928,813.00	2,422,404.01	0.00	6,506,408.99	72.87%
51805	Cnty Spor'shp of events/orgs	5,000.00	5,000.00	2,500.00	0.00	2,500.00	50.00%
51901	Telecommunication Data Lines	13,662.00	13,662.00	3,765.00	0.00	9,897.00	72.44%
51902	Telecommunication Usage	1,233.00	1,233.00	201.74	0.00	1,031.26	83.64%
51904	ISD - Baseline Services	48,948.00	48,948.00	15,890.30	0.00	33,057.70	67.54%
51906	ISD - Supplemental Projects	400.00	400.00	0.00	0.00	400.00	100.00%
51909	Telecommunication Wireless Svc	9,540.00	9,540.00	2,625.31	0.00	6,914.69	72.48%
51911	Mail Services	850.00	850.00	3,161.27	0.00	(2,311.27)	-271.91%
51916	County Services Chgs	54,912.00	54,912.00	0.00	0.00	54,912.00	100.00%
51922	County Car Expense	692.00	692.00	688.29	0.00	3.71	0.54%
51923	Unclaimable county car exp	50.00	50.00	0.00	0.00	50.00	100.00%
52091	Memberships/Certifications	55,419.00	55,419.00	44,363.16	0.00	11,055.84	19.95%
52109	IRR-Other Supplies	0.00	0.00	35.00	0.00	(35.00)	0.00%
52111	Office Supplies	18,420.00	18,420.00	4,805.37	0.00	13,614.63	73.91%
52114	Freight/Postage	10,000.00	10,000.00	174.21	0.00	9,825.79	98.26%
52115	Books/Media/Subscriptions	9,052.00	9,052.00	4,217.00	0.00	4,835.00	53.41%
52118	Printing and Binding Supplies	12,400.00	12,400.00	0.00	0.00	12,400.00	100.00%
52162	Special Department Expense	225,500.00	225,500.00	26,087.16	0.00	199,412.84	88.43%
52163	Professional Development	43,220.00	43,220.00	19,890.25	0.00	23,329.75	53.98%
52191	Utilities Expense	2,900.00	2,900.00	1,069.41	0.00	1,830.59	63.12%
54330	Grant Acquired Equipment	0.00	0.00	0.00	308,493.87	(308,493.87)	0.00%
57011	Transfers Out - within a Fund	903,981.00	1,672,998.00	0.00	0.00	1,672,998.00	100.00%
All Expense/Expenditure Accts		14,622,779.00	15,391,796.00	3,506,039.84	308,493.87	11,577,262.29	75%
All Asset Accounts							
19810	Acq-Land	0.00	0.00	1,380.00	0.00	(1,380.00)	0.00%
19831	Acq-CIP-Bldg & Impr	0.00	0.00	8,864.14	0.00	(8,864.14)	0.00%
All Asset Accounts		0.00	0.00	10,244.14	0.00	(10,244.14)	0.00%
All Expense/Expenditure Accts		14,622,779.00	15,391,796.00	3,506,039.84	308,493.87	11,577,262.29	
All Asset Accts		-	-	10,244.14	-	(10,244.14)	
All Revenues		15,253,761.00	16,022,778.00	1,379,004.14	-	14,643,773.86	
Net Cost		(630,982.00)	(630,982.00)	2,137,279.84	308,493.87	(3,076,755.71)	

66110400 ZW - Household Waste

Department / Account	Description	Original Budget	Final Budget	Year to Date	Remaining Balance	% Remaining
All Revenues						
42358	State Other Funding	117,472.00	117,472.00	0.00	117,472.00	100.00%
42601	County of Sonoma	2,781,258.00	2,781,258.00	0.00	2,781,258.00	100.00%
44002	Interest on Pooled Cash	15,100.00	15,100.00	8,181.27	6,918.73	45.82%
46029	Donations/Contributions	214,617.00	214,617.00	43,171.76	171,445.24	79.88%
46051	Returned Checks	0.00	0.00	(906.32)	906.32	0.00%
All Revenues		3,128,447.00	3,128,447.00	50,446.71	3,078,000.29	98%

All Expense/Expenditure Accts

51041	Insurance - Liability	1,916.00	1,916.00	2,106.18	(190.18)	-9.93%
51071	Maintenance - Bldg & Improve	10,000.00	10,000.00	183.03	9,816.97	98.17%
51201	Administration Services	267,118.00	267,118.00	0.00	267,118.00	100.00%
51205	Advertising/Marketing Svc	17,500.00	17,500.00	10,916.45	6,583.55	37.62%
51206	Accounting/Auditing Services	2,616.00	2,616.00	0.00	2,616.00	100.00%
51207	Client Accounting Services	4,810.00	4,810.00	0.00	4,810.00	100.00%
51212	Outside Counsel - Legal Advice	2,000.00	2,000.00	6,378.70	(4,378.70)	-218.94%
51225	Training Services	1,600.00	1,600.00	0.00	1,600.00	100.00%
51229	Hazardous Waste Disposal Svc	47,000.00	47,000.00	2,000.00	45,000.00	95.74%
51249	Other Professional Services	85,709.00	85,709.00	44,063.77	41,645.23	48.59%
51401	Rents and Leases - Equipment	407.00	407.00	0.00	407.00	100.00%
51421	Rents and Leases - Bldg/Land	15,559.00	15,559.00	3,279.00	12,280.00	78.93%
51507	Special Departmental Expense	105,000.00	105,000.00	46,538.44	58,461.56	55.68%
51801	Other Services	0.00	0.00	5,301.87	(5,301.87)	0.00%
51803	Other Contract Services	1,612,737.00	1,612,737.00	357,880.27	1,254,856.73	77.81%
51901	Telecommunication Data Lines	1,032.00	1,032.00	502.00	530.00	51.36%
51902	Telecommunication Usage	24.00	24.00	1.85	22.15	92.29%
51904	ISD - Baseline Services	8,046.00	8,046.00	1,120.25	6,925.75	86.08%
51909	Telecommunication Wireless Svc	2,040.00	2,040.00	495.20	1,544.80	75.73%
51911	Mail Services	100.00	100.00	64.48	35.52	35.52%
51916	County Services Chgs	10,274.00	10,274.00	0.00	10,274.00	100.00%
51922	County Car Expense	90.00	90.00	0.00	90.00	100.00%
52091	Memberships/Certifications	8,833.00	8,833.00	9,875.00	(1,042.00)	-11.80%
52111	Office Supplies	2,500.00	2,500.00	997.20	1,502.80	60.11%
52115	Books/Media/Subscriptions	1,177.00	1,177.00	0.00	1,177.00	100.00%
52162	Special Department Expense	260.00	260.00	0.00	260.00	100.00%
52163	Professional Development	13,100.00	13,100.00	6,077.05	7,022.95	53.61%
52191	Utilities Expense	2,900.00	2,900.00	1,069.41	1,830.59	63.12%
57011	Transfers Out - within a Fund	903,981.00	1,457,139.00	0.00	1,457,139.00	100.00%
All Expense/Expenditure Accts		3,128,329.00	3,681,487.00	498,850.15	3,182,636.85	86%

All Expense/Expenditure Accts		3,128,329.00	3,681,487.00	498,850.15	3,182,636.85	
All Revenues		3,128,447.00	3,128,447.00	50,446.71	3,078,000.29	
Net Cost		(118.00)	553,040.00	448,403.44	104,636.56	

66111000 Education & Outreach

Department / Account	Description	Original Budget	Final Budget	Year to Date	Remaining Balance	% Remaining
All Revenues						
42358	State Other Funding	1,936,579.00	1,936,579.00	538,143.27	1,398,435.73	72.21%
42601	County of Sonoma	977,199.00	977,199.00	0.00	977,199.00	100.00%
46029	Donations/Contributions	69,433.00	69,433.00	14,352.84	55,080.16	79.33%
46050	Cancelled/Stale Dated Warrants	0.00	0.00	11,411.67	(11,411.67)	0.00%
46210	Refunds	0.00	0.00	1,320.00	(1,320.00)	0.00%
47101	Transfers In - within a Fund	3,981.00	3,981.00	0.00	3,981.00	100.00%
All Revenues		2,987,192.00	2,987,192.00	565,227.78	2,421,964.22	81%

All Expense/Expenditure Accts

51041	Insurance - Liability	2,506.00	2,506.00	2,838.53	(332.53)	-13.27%
51201	Administration Services	681,080.00	681,080.00	0.00	681,080.00	100.00%
51205	Advertising/Marketing Svc	2,500.00	2,500.00	346.00	2,154.00	86.16%
51206	Accounting/Auditing Services	3,420.00	3,420.00	0.00	3,420.00	100.00%
51207	Client Accounting Services	6,290.00	6,290.00	0.00	6,290.00	100.00%
51212	Outside Counsel - Legal Advice	15,000.00	15,000.00	4,638.67	10,361.33	69.08%
51241	Outside Printing and Binding	3,500.00	3,500.00	0.00	3,500.00	100.00%
51249	Other Professional Services	1,915,883.00	1,915,883.00	780,485.87	1,135,397.13	59.26%
51401	Rents and Leases - Equipment	532.00	532.00	1,464.35	(932.35)	-175.25%
51421	Rents and Leases - Bldg/Land	4,480.00	4,480.00	1,625.00	2,855.00	63.73%
51803	Other Contract Services	35,000.00	35,000.00	21,108.74	13,891.26	39.69%
51805	Cnty Spor'shp of events/orgs	5,000.00	5,000.00	2,500.00	2,500.00	50.00%
51901	Telecommunication Data Lines	11,550.00	11,550.00	2,761.00	8,789.00	76.10%
51902	Telecommunication Usage	1,185.00	1,185.00	198.91	986.09	83.21%
51904	ISD - Baseline Services	16,568.00	16,568.00	13,600.85	2,967.15	17.91%
51906	ISD - Supplemental Projects	400.00	400.00	0.00	400.00	100.00%
51909	Telecommunication Wireless Svc	6,600.00	6,600.00	1,909.69	4,690.31	71.07%
51911	Mail Services	500.00	500.00	3,096.79	(2,596.79)	-519.36%
51916	County Services Chgs	11,695.00	11,695.00	0.00	11,695.00	100.00%
51922	County Car Expense	118.00	118.00	688.29	(570.29)	-483.30%
51923	Unclaimable county car exp	50.00	50.00	0.00	50.00	100.00%
52091	Memberships/Certifications	34,016.00	34,016.00	21,049.08	12,966.92	38.12%
52109	IRR-Other Supplies	0.00	0.00	35.00	(35.00)	0.00%
52111	Office Supplies	11,920.00	11,920.00	3,808.17	8,111.83	68.05%
52114	Freight/Postage	10,000.00	10,000.00	174.21	9,825.79	98.26%
52115	Books/Media/Subscriptions	1,539.00	1,539.00	4,217.00	(2,678.00)	-174.01%
52118	Printing and Binding Supplies	12,400.00	12,400.00	0.00	12,400.00	100.00%
52162	Special Department Expense	167,840.00	167,840.00	3,654.35	164,185.65	97.82%
52163	Professional Development	25,620.00	25,620.00	11,825.99	13,794.01	53.84%
54330	Grant Acquired Equipment	0.00	0.00	0.00	(308,493.87)	0.00%
57011	Transfers Out - within a Fund	0.00	55,710.00	0.00	55,710.00	100.00%
All Expense/Expenditure Accts		2,987,192.00	3,042,902.00	882,026.49	1,852,381.64	61%

All Expense/Expenditure Accts		2,987,192.00	3,042,902.00	882,026.49	1,852,381.64	
All Revenues		2,987,192.00	2,987,192.00	565,227.78	2,421,964.22	
Net Cost		-	55,710.00	316,798.71	(569,582.58)	

66111100 Organics

Department / Account	Description	Original Budget	Final Budget	Year to Date	Remaining Balance	% Remaining
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All Revenues

42358	State Other Funding	258,500.00	258,500.00	0.00	258,500.00	100.00%
42601	County of Sonoma	7,886,333.00	7,886,333.00	669,068.88	7,217,264.12	91.52%
All Revenues		8,144,833.00	8,144,833.00	669,068.88	7,475,764.12	92%

All Expense/Expenditure Accts

51041	Insurance - Liability	10,319.00	10,319.00	11,369.05	(1,050.05)	-10.18%
51201	Administration Services	457,633.00	457,633.00	0.00	457,633.00	100.00%
51205	Advertising/Marketing Svc	25,000.00	25,000.00	0.00	25,000.00	100.00%
51206	Accounting/Auditing Services	14,084.00	14,084.00	0.00	14,084.00	100.00%
51207	Client Accounting Services	25,900.00	25,900.00	0.00	25,900.00	100.00%
51212	Outside Counsel - Legal Advice	5,000.00	5,000.00	84.30	4,915.70	98.31%
51249	Other Professional Services	278,500.00	278,500.00	916.78	277,583.22	99.67%
51401	Rents and Leases - Equipment	2,192.00	2,192.00	0.00	2,192.00	100.00%
51421	Rents and Leases - Bldg/Land	3,008.00	3,008.00	0.00	3,008.00	100.00%
51803	Other Contract Services	7,236,076.00	7,236,076.00	2,035,915.00	5,200,161.00	71.86%
51901	Telecommunication Data Lines	1,080.00	1,080.00	502.00	578.00	53.52%
51902	Telecommunication Usage	24.00	24.00	0.98	23.02	95.92%
51904	ISD - Baseline Services	24,334.00	24,334.00	1,169.20	23,164.80	95.20%
51909	Telecommunication Wireless Svc	900.00	900.00	220.42	679.58	75.51%
51911	Mail Services	250.00	250.00	0.00	250.00	100.00%
51916	County Services Chgs	32,347.00	32,347.00	0.00	32,347.00	100.00%
51922	County Car Expense	484.00	484.00	0.00	484.00	100.00%
52091	Memberships/Certifications	12,570.00	12,570.00	13,439.08	(869.08)	-6.91%
52111	Office Supplies	2,000.00	2,000.00	0.00	2,000.00	100.00%
52115	Books/Media/Subscriptions	6,336.00	6,336.00	0.00	6,336.00	100.00%
52162	Special Department Expense	1,400.00	1,400.00	0.00	1,400.00	100.00%
52163	Professional Development	4,500.00	4,500.00	1,987.21	2,512.79	55.84%
57011	Transfers Out - within a Fund	0.00	160,149.00	0.00	160,149.00	100.00%
All Expense/Expenditure Accts		8,143,937.00	8,304,086.00	2,065,604.02	6,238,481.98	75%

All Expense/Expenditure Accts		8,143,937.00	8,304,086.00	2,065,604.02	6,238,481.98	
All Revenues		8,144,833.00	8,144,833.00	669,068.88	7,475,764.12	
Net Cost		(896.00)	159,253.00	1,396,535.14	(1,237,282.14)	

66110300 Zero Waste - Organics Reserve

Department / Account	Description	Original Budget	Final Budget	Year to Date	Remaining Balance	% Remaining
All Revenues						
44002	Interest on Pooled Cash	29,289.00	29,289.00	51,870.96	(22,581.96)	-77.10%
47101	Transfers In - within a Fund	0.00	160,149.00	0.00	160,149.00	100.00%
All Revenues		29,289.00	189,438.00	51,870.96	137,567.04	73%

All Expense/Expenditure Accts

51201	Administration Services	24,318.00	24,318.00	0.00	24,318.00	100.00%
51206	Accounting/Auditing Services	1,000.00	1,000.00	0.00	1,000.00	100.00%
51212	Outside Counsel - Legal Advice	10,000.00	10,000.00	0.00	10,000.00	100.00%
51249	Other Professional Services	0.00	0.00	18,375.93	(18,375.93)	0.00%
51916	County Services Chgs	379.00	379.00	0.00	379.00	100.00%
52111	Office Supplies	1,000.00	1,000.00	0.00	1,000.00	100.00%
All Expense/Expenditure Accts		36,697.00	36,697.00	18,375.93	18,321.07	50%

All Expense/Expenditure Accts		36,697.00	36,697.00	18,375.93	18,321.07	
All Revenues		29,289.00	189,438.00	51,870.96	137,567.04	
Net Cost		7,408.00	(152,741.00)	(33,495.03)	(119,245.97)	

66110900 ZW - Contingency Fund

Department / Account	Description	Original Budget	Final Budget	Year to Date	Remaining Balance	% Remaining
All Revenues						
44002	Interest on Pooled Cash	48,000.00	48,000.00	13,828.99	34,171.01	71.19%
46029	Donations/Contributions	0.00	0.00	10,001.41	(10,001.41)	0.00%
47101	Transfers In - within a Fund	0.00	608,868.00	0.00	608,868.00	100.00%
All Revenues		48,000.00	656,868.00	23,830.40	633,037.60	96%

All Expense/Expenditure Accts

51041	Insurance - Liability	0.00	0.00	84.30	(84.30)	0.00%
51201	Administration Services	201,407.00	201,407.00	9,901.64	191,505.36	95.08%
51206	Accounting/Auditing Services	1,000.00	1,000.00	0.00	1,000.00	100.00%
51212	Outside Counsel - Legal Advice	20,000.00	20,000.00	1,264.50	18,735.50	93.68%
51803	Other Contract Services	45,000.00	45,000.00	7,500.00	37,500.00	83.33%
51916	County Services Chgs	217.00	217.00	0.00	217.00	100.00%
52111	Office Supplies	1,000.00	1,000.00	0.00	1,000.00	100.00%
52162	Special Department Expense	56,000.00	56,000.00	22,432.81	33,567.19	59.94%
All Expense/Expenditure Accts		324,624.00	324,624.00	41,183.25	283,440.75	87%

All Asset Accounts

19810	Acq-Land	0.00	0.00	1,380.00	(1,380.00)	0.00%
19831	Acq-CIP-Bldg & Impr	0.00	0.00	8,864.14	(8,864.14)	0.00%
All Asset Accounts		-	-	10,244.14	(10,244.14)	0%

All Expense/Expenditure Accts		324,624.00	324,624.00	41,183.25	283,440.75	
All Assets Accounts		-	-	10,244.14	(10,244.14)	
All Revenues		48,000.00	656,868.00	23,830.40	633,037.60	
Net Cost		276,624.00	(332,244.00)	27,596.99	(359,840.99)	

66111200 Unfunded Pension Liability Rsv

Department / Account	Description	Original Budget	Final Budget	Year to Date	Remaining Balance	% Remaining
All Revenues						
44002	Interest on Pooled Cash	16,000.00	16,000.00	6,732.05	9,267.95	57.92%
All Revenues		16,000.00	16,000.00	6,732.05	9,267.95	58%

All Expense/Expenditure Accts

51206	Accounting/Auditing Services	1,000.00	1,000.00	0.00	1,000.00	100.00%
All Expense/Expenditure Accts		1,000.00	1,000.00	-	1,000.00	100%

All Expense/Expenditure Accts

		1,000.00	1,000.00	-	1,000.00	
All Revenues		16,000.00	16,000.00	6,732.05	9,267.95	
Net Cost		(15,000.00)	(15,000.00)	(6,732.05)	(8,267.95)	

66111300 Debt Servicing Reserve

Department / Account	Description	Original Budget	Final Budget	Year to Date	Remaining Balance	% Remaining
All Revenues						
44002	Interest on Pooled Cash	0.00	0.00	11,827.36	(11,827.36)	0.00%
47101	Transfers In - within a Fund	900,000.00	900,000.00	0.00	900,000.00	100.00%
All Revenues		900,000.00	900,000.00	11,827.36	888,172.64	99%

All Expense/Expenditure Accts

51206	Accounting/Auditing Services	1,000.00	1,000.00	0.00	1,000.00	100.00%
All Expense/Expenditure Accts		1,000.00	1,000.00	-	1,000.00	100%

All Expense/Expenditure Accts

		1,000.00	1,000.00	-	1,000.00	
All Revenues		900,000.00	900,000.00	11,827.36	888,172.64	
Net Cost		(899,000.00)	(899,000.00)	(11,827.36)	(887,172.64)	

2nd Quarter Fund Balances FY 24/25

Fund		Beginning Balance	12/31/2024	Projected Fund Balance	Fund Balance Goal
Organics Reserve	78103	2,786,854	2,820,349	1,897,405	1,966,359
HHW	78104	1,130,861	682,458	634,580	534,660
Contingency Reserve	78109	1,416,056	1,398,703	742,774	968,618
Education & Outreach	78110	220,810	95,989	254,865	107,131
Organics	78111	2,227,427	830,892	1,317,613	1,966,359
Unfunded Pension Liability Rsv	78112	695,773	702,505	679,697	
Debt Servicing Reserve	78113	1,272,770	1,284,597	1,618,959	
Total			7,815,492	7,145,893	



Agenda Item #: 7
Cost Center: All
Staff Contact: Collard
Agenda Date: 1/16/2025
Approved By: LL

ITEM: Discussion and Possible Action on the Fiscal Year 2025-26 ZWS Draft Budget

I. RECOMMENDED ACTION / ALTERNATIVES TO RECOMMENDATION

Staff recommends the Board provide feedback on the FY 25-26 Zero Waste Sonoma Draft Budget with direction to return at the March ZWS meeting for final approval.

II. BACKGROUND

The FY 2025-26 Work Plan was approved at the January 16, 2025 Board meeting. This Work Plan serves as a key tool outlining contractor and staff costs for individual programs and planned projects for the upcoming fiscal year, marking the first step in the budget development process.

The next step is the Board's review and approval of the Draft Budget which establishes funding guidelines and key parameters to align ZWS's annual budget with the County's budget, accounting, and audit processes. The final step is the Board's approval of the Final Budget which requires a supermajority vote. Staff will present the Final Budget at the next Board meeting and will incorporate any comments, questions, or direction received during the Draft Budget review.

III. DISCUSSION

The FY 25-26 Draft Budget is focused on maintaining core ZWS programs and is similar to the FY 24-25 Budget. Overhead administration costs (Executive Director, Administrative Manager, Agency Clerk and shared office expenses) are distributed across all programs based on a percentage split. Due to increased tonnage last year, staff does not recommend increases to the Agency surcharge or the Organics Tipping fee. Current rates allow ZWS to continue core programs and make a full contribution to the Debt Servicing Reserve Fund for the HHW facility.

Program items within the Draft Budget that have a change of \$10,000 and 5% has been explained in the Explanations and Details sections of the FY 25-26 Draft Budget.

ZWS is funded through a combination of tipping fees, surcharges, and grants. The Draft Budget projects annual tonnage to estimate revenue from tipping fees and the agency surcharge. Historically, tonnage has steadily increased over the years, though ZWS experienced two consecutive years of decline prior to the 23 - 24 fiscal year. However, last year saw a rebound, with an 8% increase in solid waste tonnage, a 7% increase in organics, and a 3% increase in food waste. To ensure a more balanced and reliable forecast, this year's tonnage projection is based on a ten-year average.

Revenue

- Notable changes in revenue are a decrease in grant funding (federal and state). Two state funded grants will be completed in FY 24/25 and our one federal grant will be in its final year of funding.
- Interest in Pooled Cash has increased over the years and the budget is showing a more accurate accounting of this.
- Donations and Contributions is used to for revenue from recycled batteries, the Med Disposal Project, and the City of Petaluma’s Agency surcharge. There was a large increase in tonnage from City of Petaluma resulting in larger revenue.

Expenditures

- Advertising/Marketing – Beginning in FY 24/25, ZWS partnered with BayROC on a regional marketing campaign for waste reduction and education. This year, staff requests and increase to this program, as well as, an increase for stronger outreach for all programs.
- Hazardous Waste Disposal - In the past, ZWS has reimbursed Mendo Recycle for the Sonoma County residents who participate in their HHW disposal events. Mendo Recycle suspended their disposal events in 2023. Last year the Board approved ZWS hosting two special events for those residents. These events have been very well attended. The increase in costs reflect the actual costs, as opposed to estimates used in the prior budget.
- Other Professional Services – this account is for grant related expenditures. This budget line has decreased due to the completion of a number of grants.
- County Services - This account is overhead charges passed along to the Agency from SPI for infrastructure related costs (Human Resources, Fleet Services, ISD, Insurance, Facilities, etc.). This year SPI passed down an increase of 45% in fees. Staff is working with SPI to reduce fees if possible.
- Special Department Expense - the Board approved the addition of a Technical Assistance Project for polystyrene/food ware outreach and education in the amount of \$50,000. The Board also approved increasing the Food Recovery Organization (FRO) mini-grant program to \$25,000 (a \$15,000 increase over last year).
- Acq-CIP-Bldg & Impr - With the Pruitt HHW facility in the design phase, the capital costs for the project are reflected here. This account reflects the expenses for the design team (COAR), the Project Management, and our consultant Larry Sweetser.

Conclusion

This budget reflects the changes needed to implement the programs outlined in the FY25/26 Work Plan. Between all funds, staff estimates a negative net cost (increase to the reserves) of (\$28,999) for the Fiscal Year. There is a proposed draw down to the Organics Reserves [\$7,878] and Contingency [\$126,416] fund balances for one-time contingency fund projects. This budget will allocate the Debt Servicing contribution to contract work for the project design and still maintain reserves for future financing. Staff believes it is a sensible budget which reflects the direction given to staff. Staff recommends the Board provide feedback on this budget with direction for staff to return at the March ZWS meeting for final approval.

IV. ATTACHMENTS

Draft FY 2025-26 Budget
Explanations and Details
History and Fund Balances

Zero Waste Sonoma
FY 25-26 Draft Budget Summary

	Organics 78111	H H W 78104	Ed & Outreach 78110	Organics Res. 78103	Contin. Res. 78109	Unfund Liab 78112	Debt Srv.R 78113	Total All Divisions	
REVENUES									
42358	State Other Funding	-	88,467	870,851	-	-		959,318	
42461	Federal Other Funding	150,000						150,000	
42601	County of Sonoma	7,909,510	2,866,316	981,088	-	-		11,756,915	
44002	Interest on Pooled Cash	-	15,100	-	29,289	134,000	16,000	238,389	
46029	Donations/Contributions	-	257,390	81,939	-	-		339,329	
47101	Transfers In - w/in Fund	15,732	-	411	-	-	900,000	916,143	
TOTAL REVENUES		8,075,242	3,227,273	1,934,289	29,289	134,000	16,000	944,000	14,360,093
EXPENDITURES									
51041	Insurance - Liability	11,723	2,294	2,670	-	-		16,687	
51071	Maintenance		10,000					10,000	
51201	Administration Services	586,496	250,764	639,936	9,056	94,199	91,407	1,671,858	
51205	Ad/Marketing Svc	25,000	26,000	14,500	-	-		65,500	
51206	Accounting/Auditing Service	18,903	3,685	4,288	1,000	1,000	1,000	30,876	
51207	Client Accounting Services	30,068	6,875	8,000	-	-		44,943	
51212	Legal Services	5,000	2,000	20,000	10,000	20,000		57,000	
51213	Engineer Services	-	-	-	-	-		-	
51214	Temp Services		-	-				-	
51225	Training Services	-	2,400	-	-	-		2,400	
51229	Hazardous Waste Disposal		57,000					57,000	
51241	Outside Printing			3,500				3,500	
51249	Other Professional Services	170,000	79,991	843,348	-	-		1,093,338	
51401	Rents / Leases - Equipment	2,200	431	501	-	-		3,132	
51421	Rents / Leases - Bldg/Land	3,381	21,662	5,020	-	-		30,063	
51507	Special Departmental Exp.		105,000					105,000	
51803	Other Contract Services	7,109,882	1,700,000	40,000	-	25,000		8,874,882	
51805	Sponsorships			11,500				11,500	
51901	Telecommunication Data L	1,112	1,063	15,750	-	-		17,925	
51902	Telecommunication Usage	24	24	1,185	-	-		1,233	
51904	ISD - Baseline Services	24,730	8,353	24,488	-	-		57,570	
51906	ISD - Supplemental Project	-	-	400	-	-		400	
51909	Telecommunication Wirele	927	2,101	8,400	-	-		11,428	
51911	Mail Services	250	100	500	-	-		850	
51915	ISD - Reprographics Service	-	-	-	-	-		-	
51916	County Services	52,481	14,663	15,913	379	217		83,652	
51919	EFS Charges	-	-	-	-	-		-	
51922	County Car Expense	2,810	550	640	-	-		4,000	
51923	Unclaimable County Car Ex	-	-	50				50	
52091	Memberships/Certification	13,070	11,260	33,616	-	-		57,946	
52111	Office Supplies	2,000	3,000	13,120	1,000	1,000		20,120	
52114	Freight/Postage	-		10,000				10,000	
52115	Subscriptions	6,780	1,327	1,544				9,651	
52118	Print Supplies (Zero Waste Gd)			17,400				17,400	
52162	Special Departmental Expe	1,405	275	172,320	-	119,000	-	293,000	
52163	Professional Development	7,000	13,100	25,720	-	-		45,820	
52191	Utilities Expense	-	2,945	-				2,945	
SUBTOTAL		8,075,242	2,326,862	1,934,309	21,435	260,416	1,000	92,407	12,711,671
OTHER CHARGES									
57011	Transfers Out - within a Fu	-	900,411	-	15,732	-		916,143	
57015	Transfers Out - All Others	-	-	-	-	-		-	
SUBTOTAL		-	900,411	-	15,732	-		916,143	
19831	Acq-CIP-Bldg & Impr						703,280	703,280	
TOTAL EXPENDITURES		8,075,242	3,227,273	1,934,309	37,167	260,416	1,000	795,687	14,331,094
NET COST		(0)	(0)	20	7,878	126,416	(15,000)	(148,313)	(28,999)

ZERO WASTE SONOMA
FY 25-26 DRAFT BUDGET
EXPLANATIONS AND DETAILS
(for items above \$10,000 with a 5% change)

Organics

REVENUES

42461 – Federal Other Funding

This account is used for federal grant revenues. The USDA grant will be in the final year of implementation and has already expended a portion of the funds, the decrease in revenue reflects that change.

EXPENDITURES - SERVICES AND SUPPLIES

51201 – Administration Services

The increase in costs is reflective of the increase to staff salaries and increased staff hours to programs.

51249 – Other Professional Services

This account is used grant expenditures. The USDA grant expenditures are recorded here, the decrease reflects the final grant allocations.

51916 – County Services

This account is overhead charges passed along to the Agency from SPI for infrastructure related costs (Human Resources, Fleet Services, ISD, Insurance, Facilities, etc.). This year SPI passed down an increase of 45% in fees. Staff is working with SPI to reduce fees if possible.

Household Hazardous Waste

REVENUES

42360 – State Grant Revenue

This account is for state grant funding. The Oil Payment Program (OPP) and other grant revenue are shown here. The CalRecycle grant for a solar panel recycling pilot program was completed in FY 24/25, which accounts for the drop in revenue.

426029 – Donations/Contributions

The Agency surcharge is used to fund HHW and Education programs, allocations of these funds fluctuate every year based upon the program needs for that year. The HHW allocation was decreased for FY 25/26 and the correlating increase is reflected in the Education Budget.

EXPENDITURES - SERVICES AND SUPPLIES

51201 – Administration Services

Every year staff estimates how much time will be allocated to different programs within the agency. The decrease in program hours in HHW reflects a shift to other program areas in the agency.

51229 – Hazardous Waste Disposal

In the past, ZWS has reimbursed Mendo Recycle for the Sonoma County residents who participate in their HHW disposal events. Mendo Recycle suspended their disposal events in 2023. Last year the Board approved ZWS hosting two special events for those residents. The events are very well attended. The increase in costs reflect the actual costs, as opposed to estimates used in the prior budget.

51803 – Other Contract Services

This account is for the management of the HHW facility operations contract. This includes contractor labor and disposal costs. The current contract is expiring and the contractor is asking for an increase due to large increases in the industry for labor and overhead.

Education & Outreach

REVENUES

42560 – State Grant Revenue

This account reflects revenue for grant funding. The CalWorks grant was completed in the current fiscal year. The decrease reflects the reduced grant revenue from this completion.

426029 – Donations/Contributions

The Agency surcharge is used to fund HHW and Education programs, allocations of these funds fluctuate every year based upon the program needs for that year. The Education allocation was increased for FY 25/26 and the correlating decrease is reflected in the HHW Budget.

EXPENDITURES - SERVICES AND SUPPLIES

51201 – Administration Services

Every year staff estimates how much time will be allocated to different programs within the agency. The decrease in program hours in Education reflects a shift to other program areas in the agency.

51205 – Advertising/Marketing Svc

Beginning in FY 24/25, ZWS partnered with BayROC on a regional marketing campaign for waste reduction and education. This year, staff requests and increase to this program, as well as, an increase for stronger outreach for all programs.

51249 – Other Professional Services

This account is used for grant related expenditures. The decrease is due to the completion of the CalWorks grant.

ZERO WASTE SONOMA
FY 24-25 DRAFT BUDGET
EXPLANATIONS AND DETAILS
(for items above \$10,000 with a 5% change)

Organics Reserve

EXPENDITURES - SERVICES AND SUPPLIES

51201 – Administration Services

Every year staff estimates how much time will be allocated to different programs within the agency. The decrease in program hours in Education reflects a shift to other program areas in the agency.

57011 – Transfers Out – Within a Fund

Staff requests a small draw down from Organic Reserves to balance the Organics budget.

Contingency Reserve

REVENUES

44002 – Interest on Pooled Cash

The increase in a more accurate reflection of prior year interest contributions.

EXPENDITURES - SERVICES AND SUPPLIES

51201 – Administration Services

Every year staff estimates how much time will be allocated to different programs within the agency. The decrease in program hours reflects a shift to other program areas in the agency.

51803 – Other Contract Services

With the Pruitt HHW facility in the design phase, the accounting of these costs have shifted from the Contingency account to the Debt Servicing Reserve account. The decrease reflects moving the facility consulting contract to Debt Servicing.

52162 – Special Department Expense

At the January board meeting, the Board approved the addition of a Technical Assistance Project for polystyrene/food ware outreach and education in the amount of \$50,000. The Board also approved increasing the Food Recovery Organization (FRO) mini-grant program to \$25,000 (a \$15,000 increase over last year).

Debt Servicing Reserve

REVENUES

44002 – Interest on Pooled Cash

The increase in a more accurate reflection of prior year interest contributions.

EXPENDITURES - SERVICES AND SUPPLIES

51201 – Administration Services

With the Pruitt HHW facility in the design phase, staff will be allocating more time to the project. The increase in Administrative time is reflected here.

19831 – Acq-CIP-Bldg & Impr

With the Pruitt HHW facility in the design phase, the capital costs for the project are reflected here. This account reflects the expenses for the design team (COAR), the Project Management, and our consultant Larry Sweetser.

FY 25-26 DRAFT BUDGET
 ZERO WASTE SONOMA
 REVENUE, EXPENDITURE, AND FUND BALANCE HISTORY
 Summary

	Actual FY 20-21	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budgeted FY 24-25	Estimated FY 24-25	Requested FY 25-26	Difference	% Change
REVENUES									
42461 Federal Other Funding				26,192	258,500	108,500	150,000	(108,500)	-72%
42358 State Other Funding	323,080	570,367	840,126	(5,015)	0	0	0		
42360 State Grant Revenue			509,461		2,054,051	1,554,051	959,318	(1,094,733)	-114%
42601 County of Sonoma	8,962,064	9,632,164	10,111,042	11,692,798	11,644,790	11,644,790	11,756,915	112,125	1.0%
44002 Interest on Pooled Cash	65,394	50,563	159,793	108,389	108,389	108,389	238,389	130,000	55%
44050 Unrealized Gains and Losses	(45,119)	(320,191)	(31,614)	34,263	0	0	0	0	0%
46029 Donations/Contributions	202,950	234,302	285,339	284,049	284,049	284,049	339,329	55,279	16%
46050 Cancelled/Stale Dated Warrants	0	144	163	0	0	0	0	0	0%
46200 Revenue Appl PY Misc Revenue	7,287	86,336	99,328	(102,820)	0	0	0	0	0%
46203 PY Intergovmntl Rev - State				128,364			0	0	0%
46210 Refunds	0	0	0	0	0	0	0	0	0%
SUBTOTAL	9,515,657	10,253,685	11,973,637	12,140,028	14,349,779	13,699,779	13,443,950	1,303,922	10%
47101 Transfers In - Within a Fund	0	0	745,000	903,981	903,981	903,981	916,143	12,162	0%
48004 Residual Equity Transfers	0	0	0	0	0	0	0	0	0%
SUBTOTAL	0	0	745,000	903,981	903,981	903,981	916,143	12,162	0%
TOTAL REVENUES	9,515,657	10,253,685	12,718,637	13,044,009	15,253,760	14,603,760	14,360,093	(893,667)	-6%
EXPENDITURES									
51041 Insurance - Liability	11,632	12,562	13,229	14,447	14,742	16,314	16,687	1,945	12%
51071 Maintenance - Bldg	2,241	2,923	2,348	10,000	10,000	10,000	10,000	0	0%
51201 Administration Services	1,080,769	1,055,760	1,220,829	1,569,230	1,631,556	1,631,556	1,671,858	40,302	2%
51205 Advertising/Marketing Svc	8,651	15,174	4,443	25,250	45,000	45,000	65,500	20,500	31%
51206 Accounting/Auditing Services	18,800	17,000	0	28,939	24,120	24,120	30,876	6,756	22%
51207 Client Accounting Services	19,329	22,511	34,880	38,087	37,000	37,000	44,943	7,943	18%
51212 Outside Counsel-Legal Advice	46,676	22,186	19,087	55,434	52,000	52,000	57,000	5,000	9%
51214 Agency Extra/Temp Help	0	0	0	0	0	0	0	0	0%
51225 Training Services	783	900	0	1,600	1,600	1,600	2,400	800	33%
52119 Hazardous Waste Disposal	27,283	8,567	4,000	47,000	47,000	47,000	57,000	10,000	18%
51241 Outside Printing	0	727	4,948	3,500	3,500	30,000	3,500	0	0%
51249 Other Professional Services	266,259	481,622	1,349,186	2,030,784	2,280,092	1,630,092	1,093,338	(1,186,754)	-109%
51401 Rents and Leases - Equipment	2,812	2,568	3,163	2,933	3,132	3,132	3,132	0	0%
51421 Rents and Leases - Bldg/Land	4,815	6,435	12,712	22,888	23,047	23,047	30,063	7,017	23%
51507 Special Departmental Expense	43,413	117,043	77,025	105,000	105,000	105,000	105,000	0	0%
51801 Other Services	3,379	7,265	9,734	2,000	0	0	0	0	0%
51803 Other Contract Services	7,338,257	7,334,199	7,971,878	8,640,519	8,928,813	8,928,813	8,874,882	(53,930)	-1%
51805 County Sponsorships	0	3,935	4,700	5,000	5,000	5,000	11,500	6,500	57%
51901 Telecommunication Data Lines	7,948	7,989	7,337	13,609	13,662	13,662	17,925	4,263	24%
51902 Telecommunication Usage	1,134	1,256	1,198	1,217	1,233	1,365	1,233	0	0%
51903 Telecommunication Installation	0	1	0	0	0	0	0	0	0%
51904 ISD - Baseline Services	36,478	37,445	35,740	44,111	48,948	48,948	57,570	8,622	15%
51905 ISD - Improvement Projects	526	42	2,085	0	0	0	0	0	0%
51906 ISD - Supplemental Projects	150	0	0	400	400	0	400	0	0%
51907 ISD - Device Modernization	12,242	0	2,037	0	0	1,938	0	0	0%
51909 Telecommunication Wireless Svc	7,706	8,649	9,751	9,417	9,540	9,540	11,428	1,888	17%
51911 Mail Services	9	808	117	600	850	850	850	0	0%
51912 Records Services	0	1	0	0	0	0	0	0	0%
51916 County Services	32,285	31,196	7,204	54,855	54,911	54,911	83,652	28,741	34%
51922 County Car Expense	1,936	(1,604)	1,364	3,178	692	692	4,000	3,308	83%
51923 Unclaimable County Car Expense	7	7	18	50	50	50	50	0	0%
52091 Memberships/Certifications	10,728	38,720	47,080	56,094	55,419	55,419	57,946	2,527	4%
52111 Office Supplies	2,579	17,090	14,677	16,820	18,420	18,420	20,120	1,700	8%
52114 Freight/Postage	11,063	3,037	1,733	10,000	10,000	15,000	10,000	0	0%
52115 Subscriptions (web)	4,920	7,263	5,547	6,790	9,051	9,051	9,651	600	6%
52118 Printing and Binding Supplies	1,542	5,311	11,228	12,400	12,400	12,400	17,400	5,000	29%
52162 Special Departmental Expense	7,281	134,069	26,362	224,100	225,500	225,500	293,000	67,500	23%
52163 Professional Development	1,039	12,088	37,650	39,781	43,220	43,220	45,820	2,600	6%
52191 Utilities	2,575	2,630	2,798	2,900	2,900	2,900	2,945	45	2%
53402 Depreciation Expense	8,692	8,692	5,167	0	0	0	0	0	0%
SUBTOTAL	9,025,941	9,426,067	10,951,258	13,098,934	13,718,797	13,103,539	12,711,671	(1,007,126)	-8%
57011 Transfers Out - Within a Fund	0	0	745,000	1,359,737	903,981	903,981	916,143	12,162	1%
57015 Transfers Out - All Others	0	0	0	0	0	0	0	0	0%
SUBTOTAL	0	0	745,000	1,359,737	903,981	903,981	916,143	12,162	1%
19831 Acq-CIP-Bldg & Impr					1,365,802	437,000	703,280	(662,522)	-94%
TOTAL EXPENDITURES	9,025,941	9,426,067	11,696,258	14,458,671	14,622,778	14,444,520	14,331,094	(994,964)	-7%
NET COST	(489,716)	(827,618)	(1,022,379)	1,414,663	(630,982)	(159,240)	(28,999)		
ROUNDING ERROR				2	2		2		
FUND BALANCE									
Beginning Fund Balance	8,576,817	9,111,419	9,689,480	10,939,086		9,750,550	9,909,790		
Ending Fund Balance	9,111,419	9,689,480	10,939,086	9,750,550		9,909,790	9,938,789		
	Actual FY 20-21			Budgeted FY 21-22	Requested FY 24-25	Estimated FY 24-25	Requested FY 25-26		

FY 25-26 DRAFT BUDGET
ZERO WASTE SONOMA
REVENUE, EXPENDITURE, AND FUND BALANCE HISTORY

Organics 78111

	Actual FY 20-21	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budgeted FY 24-25	Estimated FY 24-25	Requested FY 25-26	Difference	% Change
REVENUES									
42461 Federal Other Funding				26,192	258,500	108,500	150,000	(108,500)	-72%
42601 County of Sonoma	6,658,704	7,004,421	6,937,009	7,934,341	7,886,333	7,886,333	7,909,510	23,178	0%
42358 State Other Funding	0	347,929	60,926	(5,015)			0	0	0%
42360 State Grant Revenue			147,156				0	0	0%
44002 Interest on Pooled Cash	0	0		0	0	0	0	0	0%
44050 Unrealized Gains and Losses	920	(50,354)	(7,118)	34,263	0	0	0	0	0%
46029 Donations/Contributions	0	0		0	0	0	0	0	0%
46210 Refunds	0	0		0	0	0	0	0	0%
46200 PY Revenue - Miscellaneous	870	67,569	(64,033)	(102,820)	0	0	0	0	0%
SUBTOTAL	6,660,494	7,369,565	7,073,940	7,886,961	8,144,833	7,994,833	8,059,510	(85,322)	-1%
47101 OT-Within Enterprise	0	65,000	0	0	0	0	15,732	15,732	0%
48004 Residual Equity Transfers	0	0	0	0	0	0	0	0	0%
SUBTOTAL	0	65,000	0	0	0	0	15,732	15,732	0%
TOTAL REVENUES	6,660,494	7,434,565	7,073,940	7,886,961	8,144,833	7,994,833	8,075,242	(69,590)	-1%
EXPENDITURES									
51041 Insurance - Liability	1,338	8,542	8,995	10,025	10,319	11,369	11,723	1,403	12%
51201 Administration Services	176,754	357,149	346,909	395,307	457,633	457,633	586,496	128,863	22%
51205 Advertising/Marketing Svc	0	0	0	5,250	25,000	25,000	25,000	0	0%
51206 Accounting/Auditing Services	6,000	10,200	0	18,903	14,084	14,084	18,903	4,819	25%
51207 Client Accounting Services	2,223	15,308	23,718	26,987	25,900	25,900	30,068	4,168	14%
51212 Outside Counsel-Legal Advice	12,887	5,555	308	8,434	5,000	5,000	5,000	0	0%
51241 Outside Printing			2,295	1,659		0	0	0	
51249 Other Professional Services	0	282,706	100,738	29,192	278,500	128,500	170,000	(108,500)	-64%
51401 Rents and Leases - Equipment	323	1,746	2,151	1,994	2,192	2,192	2,200	8	0%
51421 Rents and Leases - Bldg/Land	373	2,679	2,500	2,849	3,008	3,008	3,381	374	11%
51801 Other Services	2,036	0		29,053	0	0	0	0	0%
51803 Other Contract Services	6,071,239	6,026,176	6,654,907	6,947,782	7,236,076	7,236,076	7,109,882	(126,193)	-2%
51805 County Sponsorships			450		0	0	0	0	0%
51901 Telecommunication Data Lines	1,956	1,630	978	1,027	1,080	1,080	1,112	32	3%
51902 Telecommunication Usage	17	57	3	8	24	24	24	0	0%
51903 Telecommunication Installation	0	0	0	0	0	0	0	0	0%
51904 ISD - Baseline Services	13,678	21,320	11,483	19,497	24,334	24,334	24,730	396	2%
51906 ISD - Supplemental Projects						0		0	0%
51907 ISD - Device Modernization	7,573	0	0	0	0	0	0	0	0%
51909 Telecommunication Wireless Svc	0	0	996	777	900	900	927	27	3%
51911 Mail Services	0	0	20	0	250	250	250	0	0%
51916 County Services	4,276	17,400	1,182	32,290	32,347	32,347	52,481	20,134	38%
51922 County Car Expense	223	3,848	831	2,970	484	484	2,810	2,326	83%
52091 Memberships/Certifications	805	12,065	11,925	13,245	12,570	12,570	13,070	500	4%
52111 Office Supplies	695	11,593	17	400	2,000	2,000	2,000	0	0%
52114 Freight/Postage	10,134	0	0	0	0	0	0	0	0%
52115 Subscriptions (Web)	0	0	3,772	4,075	6,336	6,336	6,780	444	7%
52162 Special Departmental Expense	0	0	0	0	1,400	1,400	1,405	5	0%
52163 Professional Development	0	2,666	5,252	1,061	4,500	4,500	7,000	2,500	36%
52191 Utilites	0	0	0	0	0	0	0	0	0%
SUBTOTAL	6,312,528	6,780,639	7,179,429	7,552,786	8,143,937	7,994,986	8,075,242	(68,694)	-1%
57011 Transfers Out - Within a Fund	0	0	0	455,756	0	0	0	0	0%
57015 Transfers Out - All Others	0	0	0	0	0	0	0	0	0%
SUBTOTAL	0	0	0	455,756	0	0	0	0	0%
TOTAL EXPENDITURES	6,312,528	6,780,639	7,179,429	8,008,542	8,143,937	7,994,986	8,075,242	(68,694)	-1%
NET COST	(347,966)	(653,926)	105,489	121,581	(896)	154	(0)		
FUND BALANCE									
Beginning Fund Balance	1,452,606	1,799,299	2,454,498	2,349,008		2,227,427	2,227,273	1,981,311	(245,962)
Ending Fund Balance	1,799,299	2,454,498	2,349,008	2,227,427		2,227,273	2,227,273		

FY 25-26 DRAFT BUDGET
ZERO WASTE SONOMA
REVENUE, EXPENDITURE, AND FUND BALANCE HISTORY

Household Hazardous Waste 78104

	Actual FY 20-21	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budgeted FY 24-25	Estimated FY 24-25	Requested FY 25-26	Difference	% Change
REVENUES									
42358 State Other Funding	133,234	82,563	98,300	52,872		0			
42360 State Grant Revenue			0	84,988	117,472	117,472	88,467	(29,005)	-33%
42601 County of Sonoma	1,785,104	2,036,501	2,388,460	2,809,075	2,781,258	2,781,258	2,866,316	85,058	3%
44002 Interest on Pooled Cash	16,052	9,788	15,113	38,034	15,100	15,100	15,100	0	0%
44050 Unrealized Gains and Losses	(11,949)	(32,692)	(25,044)	38,597	0	0	0	0	0%
46029 Donations/Contributions	161,389	185,416	218,878	240,830	214,617	214,617	257,390	42,773	17%
46050 Cancelled/State Dated Warrants	0	0			0	0	0	0	0%
46200 Revenue Appl PY Misc Revenue	5,198	18,767	127,057		0	0	0	0	0%
46210 Refunds	0	0	0		0	0	0	0	0%
SUBTOTAL	2,089,028	2,300,343	2,822,764	3,264,396	3,128,447	3,128,447	3,227,273	98,826	3%
47101 Transfers In - Within a Fund	0	0	0		0	0	0	0	0%
SUBTOTAL	0	0	0	0	0	0	0	0	0%
TOTAL REVENUES	2,089,028	2,300,343	2,822,764	3,264,396	3,128,447	3,128,447	3,227,273	98,826	3%
EXPENDITURES									
51041 Insurance - Liability	7,677	2,261	1,984	2,211	1,916	2,106	2,294	378	16%
51071 Maintenance - Bldg	2,241	2,923	2,348	874	10,000	10,000	10,000	0	0%
51201 Administration Services	447,426	263,402	299,866	321,833	267,118	267,118	250,764	(16,354)	-7%
51205 Advertising/Marketing Svc	8,136	15,051	4,346	9,175	17,500	17,500	26,000	8,500	33%
51206 Accounting/Auditing Services	7,000	2,700	0	4,171	2,616	2,616	3,685	1,069	29%
51207 Client Accounting Services	12,757	4,052	5,930	6,747	4,810	4,810	6,875	2,065	30%
51212 Outside Counsel - Legal Advice	1,887	3,536	2,339	1,653	2,000	2,000	2,000	0	0%
51214 Agency Extra/Temp Help	0	0	0		0	0	0	0	0%
51225 Training Services	533	900	0	694	1,600	1,600	2,400	800	33%
51229 Hazardous Waste Disposal	27,283	8,567	4,000	37,521	47,000	47,000	57,000	10,000	18%
51241 Outside Printing			318						
51249 Other Professional Services	115,600	63,367	92,822	129,100	85,709	85,709	79,991	(5,719)	-7%
51401 Rents and Leases - Equipment	1,856	359	474	440	407	407	431	23	5%
51421 Rents and Leases - Bldg/Land	1,753	3,047	6,206	6,633	15,559	15,559	21,662	6,103	28%
51507 Special Departmental Expense	43,413	117,043	77,025	114,452	105,000	105,000	105,000	0	0%
51801 Other Services	343	0	2,314	17,579	0	0	0	0	0%
51803 Other Contract Services	1,239,488	1,239,720	1,206,174	1,224,731	1,612,737	1,612,737	1,700,000	87,263	5%
51901 Telecommunication Data Lines	489	734	978	1,027	1,032	1,032	1,063	31	3%
51902 Telecommunication Usage	8	4	4	8	24	156	24	0	0%
51903 Telecom Installation									
51904 ISD - Baseline Services	18,443	8,589	5,583	7,112	8,046	8,046	8,353	306	4%
51906 ISD - Supplemental Projects								0	
51907 ISD - Device Modernization Pro	2,474	0	0		0	0	0	0	0%
51909 Telecommunication Wireless Svc	1,851	2,746	1,946	2,481	2,040	2,040	2,101	61	3%
51911 Mail Services	8	11	13	9	100	100	100	0	0%
51916 County Services	19,270	7,164	2,795	8,840	10,274	10,274	14,663	4,389	30%
51922 County Car Expense	1,278	792	183	655	90	90	550	460	84%
52091 Memberships/Certifications	4,650	4,850	4,850	7,500	8,833	8,833	11,260	2,427	22%
52111 Office Supplies	139	1,305	1,083	2,030	2,500	2,500	3,000	500	17%
52115 Subscriptions (Web)	0	0	832	899	1,177	1,177	1,327	150	11%
52162 Special Departmental Expense	0	0	0		260	260	275	15	5%
52163 Professional Development	658	2,810	5,271	3,595	13,100	13,100	13,100	0	0%
52191 Utilities	2,575	2,630	2,798	2,781	2,900	2,900	2,945	45	2%
SUBTOTAL	1,969,238	1,758,562	1,732,484	1,914,751	2,224,348	2,224,670	2,326,862	102,514	4%
57011 Transfers Out - Within a Fund	0	1,679,427	745,000	1,198,296	903,981	903,981	900,411	(3,570)	0%
57015 Transfers Out - All Others	0	0	0	0	0	0	0	0	0%
SUBTOTAL	0	1,679,427	745,000	1,198,296	903,981	903,981	900,411	(3,570)	0%
TOTAL EXPENDITURES	1,969,238	3,437,989	2,477,484	3,113,047	3,128,329	3,128,651	3,227,273	98,944	3%
NET COST	(119,790)	1,137,646	(345,281)	(151,348)	(118)	204	(0)		
FUND BALANCE									
Beginning Fund Balance	1,652,088	1,334,976	634,232	979,513		1,130,861	1,130,657	561,718	(568,940)
Ending Fund Balance	1,334,976	634,232	979,513	1,130,861		1,130,657	1,130,658		

FY 25-26 DRAFT BUDGET
ZERO WASTE SONOMA
REVENUE, EXPENDITURE, AND FUND BALANCE HISTORY

Education and Outreach 78110

	Actual FY 20-21	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budgeted FY 24-25	Estimated FY 24-25	Requested FY 25-26	Difference	% Change
REVENUES									
42358 State Other Funding	189,847	139,876	680,899	1,105,530		0			
42360 State Grant Revenue			362,305	187,792	1,936,579	1,436,579	870,851	(1,065,728)	-122%
42601 County of Sonoma	518,256	591,242	785,573	923,915	977,199	977,199	981,088	3,889	0%
44002 Interest on Pooled Cash	0	0	0		0	0	0	0	0%
44050 Unrealized Gains and Losses	(4,313)	(13,238)	8,056	(16,419)	0	0	0	0	0%
46029 Donations/Contributions	41,560	48,885	66,461	73,343	69,433	69,433	81,939	12,506	15%
46050 Cancelled/Stale Dated Warrants	0	144	163	13	0	0	0	0	0%
46203 PY Intergovmntl Rev - State				128,364					
46200 Revenue Appl PY Misc Revenue	1,219	0	36,304	(1,066)	0		0	0	0%
SUBTOTAL	746,569	766,909	1,939,761	2,401,472	2,983,211	2,483,211	1,933,878	(1,049,333)	-54%
47101 Transfers In - Within a Fund	0	0	0	0	3,981	3,981	411	(3,570)	0%
48004 Residual Equity Transfers	0	0	0	0	0	0	0	0	0%
SUBTOTAL	0	0	0	0	3,981	3,981	411	(3,570)	0%
TOTAL REVENUES	746,569	766,909	1,939,761	2,401,472	2,987,192	2,487,192	1,934,289	(1,052,903)	-54%
EXPENDITURES									
51041 Insurance - Liability	2,617	1,759	2,249	2,506	2,506	2,839	2,670	164	6%
51201 Administration Services	388,063	350,203	564,483	570,210	681,080	681,080	639,936	(41,144)	-6%
51205 Advertising/Marketing Svc	515	123	97	2,000	2,500	2,500	14,500	12,000	83%
51206 Accounting/Auditing Services	3,500	2,100	0	4,726	3,420	3,420	4,288	868	20%
51207 Client Accounting Services	4,349	3,152	5,232	5,953	6,290	6,290	8,000	1,710	21%
51212 Outside Counsel - Legal Advice	17,119	9,087	7,960	17,627	15,000	15,000	20,000	5,000	25%
51214 Agency Extra/Temp Help	0	0	0	0	0	0	0	0	0%
51225 Training Services	250	0	0	0	0	0	0	0	0%
51241 Outside Printing	0	727	2,335	1,551	3,500	30,000	3,500	0	0%
51249 Other Professional Services	150,659	135,549	1,155,626	1,495,715	1,915,883	1,415,883	843,348	(1,072,535)	-127%
51401 Rents and Leases - Equipment	633	462	538	498	532	532	501	(31)	-6%
51421 Rents and Leases - Bldg/Land	2,689	709	4,006	2,387	4,480	4,480	5,020	540	11%
51801 Other Services	1,000	0	524	8,327	0	0	0	0	0%
51803 Other Contract Services	2,785	30,000	37,443	45,000	35,000	35,000	40,000	5,000	13%
51805 County Sponsorships	0	3,935	4,250	7,580	5,000	5,000	11,500	6,500	57%
51901 Telecommunication Data Lines	5,503	5,625	5,380	5,647	11,550	11,550	15,750	4,200	27%
51902 Telecommunication Usage	1,110	1,194	1,192	1,188	1,185	1,185	1,185	0	0%
51903 Telecommunication Installation	0	0	0		0	0	0	0	0%
51904 ISD - Baseline Services	4,357	7,536	18,674	8,158	16,568	16,568	24,488	7,920	32%
51905 ISD - Improvement Projects	526	42	405	49	0	0	0	0	0%
51906 ISD - Supplemental Projects	150	0	0		400	0	400	0	0%
51907 ISD - Device Modernization	2,195	0	2,037	2,373	0	1,938	0	0	0%
51909 Telecommunication Wireless Svc	5,854	5,903	6,809	6,836	6,600	6,600	8,400	1,800	21%
51911 Mail Services	1	797	84	196	500	500	500	0	0%
51912 Records Services	0	0	0	25	0	0	0	0	0%
51916 County Services	8,065	6,085	2,626	9,338	11,695	11,695	15,913	4,218	27%
51922 County Car Expense	436	(6,244)	350	743	118	118	640	522	82%
51923 Unclaimable County Car Expense	7	7	18	12	50	50	50	0	0%
52091 Memberships/Certifications	5,273	21,805	30,305	30,055	34,016	34,016	33,616	(400)	-1%
52111 Office Supplies	1,745	4,193	5,094	10,159	11,920	11,920	13,120	1,200	9%
52114 Freight/Postage	929	3,037	1,733		10,000	15,000	10,000	0	0%
52115 Subscriptions (web)	4,920	7,263	943	1,019	1,539	1,539	1,544	5	0%
52118 Printing and Binding Supplies	1,542	5,311	11,228	10,019	12,400	12,400	17,400	5,000	29%
52162 Special Departmental Expense	0	750	1,000	37,181	167,840	167,840	172,320	4,480	3%
52163 Professional Development	381	6,612	27,128	21,528	25,620	25,620	25,720	100	0%
52191 Utilities	0	0	0		0	0	0	0	0%
53502 Community Grants				17,437					
SUBTOTAL	617,173	607,720	1,899,749	2,326,040	2,987,191	2,520,562	1,934,309	(1,052,883)	-54%
57011 Transfers Out - Within a Fund	0	622,901	0	137,905	0	0	0	0	0%
SUBTOTAL	0	622,901	0	137,905	0	0	0	0	0%
TOTAL EXPENDITURES	617,173	1,230,621	1,899,749	2,463,945	2,987,191	2,520,562	1,934,309	(1,052,883)	-54%
NET COST	(129,396)	463,712	(40,012)	62,474	(0)	33,370	20		
FUND BALANCE									
Beginning Fund Balance	577,587	711,026	243,271	283,283		220,810	187,440	109,096	(78,324)
Ending Fund Balance	711,026	243,271	283,283	220,810		187,440	187,420		

FY 25-26 DRAFT BUDGET									
ZERO WASTE SONOMA									
REVENUE, EXPENDITURE, AND FUND BALANCE HISTORY									
Organics Reserve 78103									
	Actual	Actual	Actual	Actual	Budgeted	Estimated	Requested		%
	FY 20-21	FY 21-22	FY 22-23	FY 23-24	FY 24-25	FY 24-25	FY 25-26	Difference	Change
REVENUES									
44002 Interest on Pooled Cash	29,306	22,769	68,579	134,922	29,289	29,289	29,289	0	0%
44050 Unrealized Gains and Losses	(13,968)	(77,618)	(477)	39,034	0	0	0	0	0%
46200 Revenue Appl PY Misc Revenue	0	0	0		0	0	0	0	0%
SUBTOTAL	15,339	(54,850)	68,102	173,956	29,289	29,289	29,289	0	0%
47101 Transfers In - Within a Fund	0	0	0	455,756	0	0	0	0	0%
48004 Residual Equity Transfers	0	0	0	0	0	0	0	0	0%
SUBTOTAL	0	0	0	455,756	0	0	0	0	0%
TOTAL REVENUES	15,339	(54,850)	68,102	629,712	29,289	29,289	29,289	0	0%
EXPENDITURES									
51201 Administration Services	25,395	31,271	0	22,377	24,318	24,318	9,056	(15,263)	-169%
51206 Accounting/Auditing Services	1,000	1,000	0	1,000	1,000	1,000	1,000	0	0%
51207 Client Accounting Services								0	0%
51211 Legal Services								0	0%
51212 Outside Counsel - Legal Advice	13,181	4,009	0		10,000	10,000	10,000	0	0%
51249 Other Professional Services			0	35,335		0		0	0%
51801 Other Services	0	0	0	1,000		0		0	0%
51803 Other Contract Services	0	0	0			0		0	0%
51916 County Services	116	274	188		379	379	379	0	0%
52111 Office Supplies	0	0	0		1,000	1,000	1,000	0	0%
52162 Special Departmental Expense	0	0	0	24,336	0	0	0	0	0%
52163 Professional Development	0	0	0		0	0	0	0	0%
53610 Other Charges	0	0	0		0	0	0	0	0%
SUBTOTAL	39,692	36,554	188	84,048	36,697	36,697	21,435	(15,263)	-71%
57011 Transfers Out - Within a Fund	0	0	0	0	0	0	15,732	15,732	100%
SUBTOTAL	0	0	0	0	0	0	15,732	15,732	0%
TOTAL EXPENDITURES	39,692	36,554	188	84,048	36,697	36,697	37,167	469	1%
NET COST	24,353	91,403	(67,914)	(545,664)	7,409	7,409	7,878		
FUND BALANCE									
Beginning Fund Balance	2,289,031	2,277,971	2,173,275	2,241,189		2,786,854	2,779,445	1,981,311	(790,256)
Ending Fund Balance	2,277,971	2,173,275	2,241,189	2,786,854		2,779,445	2,771,567		

FY 25-26 DRAFT BUDGET									
ZERO WASTE SONOMA									
REVENUE, EXPENDITURE, AND FUND BALANCE HISTORY									
Contingency Reserve 78109									
	Actual FY 20-21	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budgeted FY 24-25	Estimated FY 24-25	Requested FY 25-26	Difference	% Change
REVENUES									
44002 Interest on Pooled Cash	14,882	13,247	52,186	72,630	48,000	48,000	134,000	86,000	64%
44050 Unrealized Gains and Losses	(11,769)	(108,218)	3,876	83,534	0	0	0	0	0%
46029 Donations/Contributions	0	0	0	0	0	0	0	0	0%
46200 Revenue Appl PY Misc Revenue	0	0	0	0	0	0	0	0	0%
SUBTOTAL	3,113	(94,971)	56,062	156,164	48,000	48,000	134,000	86,000	64%
47101 Transfers In - Within a Fund	0	1,988,858	0	591,201	0	0	0	0	0%
48004 Residual Equity Transfers	0	0	0	0	0	0	0	0	0%
SUBTOTAL	0	1,988,858	0	591,201	0	0	0	0	0%
TOTAL REVENUES	3,113	1,893,887	56,062	747,365	48,000	48,000	134,000	86,000	64%
EXPENDITURES									
51201 Administration Services	43,133	53,736	9,571	68,932	201,407	201,407	94,199	(107,207)	-114%
51205 Advertising/Marketing Svc	0	0	0	0	0	0	0	0	0%
51206 Accounting/Auditing Services	1,300	1,000	0	1,000	1,000	1,000	1,000	0	0%
51212 Outside Counsel - Legal Advice	1,603	0	8,480	25,231	20,000	20,000	20,000	0	0%
51249 Other Professional Services	0	0	0	0	0	0	0	0	0%
51801 Other Services	0	7,265	6,896	1,000	0	0	0	0	0%
51803 Other Contract Services	24,745	38,303	73,354	87,816	45,000	45,000	25,000	(20,000)	-80%
51905 ISD - Improvement Projects			1,680						
51916 County Services	558	274	413	260	217	217	217	0	0%
52111 Office Supplies	0	0	8,482	762	1,000	1,000	1,000	0	0%
52162 Special Departmental Expense	7,281	133,319	25,362	51,381	56,000	56,000	119,000	63,000	53%
52163 Professional Development		0	0					0	0%
53402 Depreciation Expense	8,692	8,692	5,167						
SUBTOTAL	87,311	242,589	139,406	236,384	324,624	324,624	260,416	(64,207)	-25%
57011 Transfers Out - Within a Fund	0	496,530	0	0	0	0	0	0	0%
57015 Transfers Out - All Others	0	0	0	0	0	0	0	0	0%
SUBTOTAL	0	496,530	0	0	0	0	0	0	0%
TOTAL EXPENDITURES	87,311	739,119	139,406	236,384	324,624	324,624	260,416	(64,207)	-25%
NET COST	84,197	(1,154,769)	83,344	(510,982)	276,624	276,624	126,416		
FUND BALANCE									
Beginning Fund Balance	1,936,993	1,886,552	3,030,115	2,946,771		1,416,056	1,139,432	927,127	(85,889)
Ending Fund Balance	1,886,552	3,030,115	2,946,771	1,416,056		1,139,432	1,013,016		

FY 25-26 DRAFT BUDGET
 ZERO WASTE SONOMA
 REVENUE, EXPENDITURE, AND FUND BALANCE HISTORY
 Unfunded Pension Liability Reserve 78112

	Actual FY 20-21	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budgeted FY 24-25	Estimated FY 24-25	Requested FY 24-25	Difference	% Change
REVENUES									
44002 Interest on Pooled Cash	5,154	3,838	11,353	21,669	16,000	16,000	16,000	0	0%
44050 Unrealized Gains and Losses	(4,041)	(23,108)	(29)	13,425	0	0	0	0	0%
46029 Donations/Contributions	0	0	0		0	0	0	0	0%
46200 Revenue Appl PY Misc Revenue	0	0	0		0	0	0	0	0%
SUBTOTAL	1,114	(19,271)	11,324	35,094	16,000	16,000	16,000	0	0%
47101 Transfers In - Within a Fund	0	0	0	0	0	0	0	0	0%
48004 Residual Equity Transfers	0	0	0	0	0	0	0	0	0%
SUBTOTAL	0	0	0	0	0	0	0	0	0%
TOTAL REVENUES	1,114	(19,271)	11,324	35,094	16,000	16,000	16,000	0	0%
EXPENDITURES									
51206 Accounting/Auditing Services	0	0	0		1,000	1,000	1,000	0	0%
51207 Client Accounting Services									
51801 Other Services				1,000					
52163 Professional Development									
SUBTOTAL				1,000	1,000	1,000	1,000		
57011 Transfers Out - Within a Fund									
SUBTOTAL	0	0	0	0	0	0	0	0	0%
TOTAL EXPENDITURES	0	0	0	1,000	1,000	1,000	1,000	0	0%
NET COST	(1,114)	19,271	(11,324)	(34,094)	(15,000)	(15,000)	(15,000)	0	
FUND BALANCE									
Beginning Fund Balance	668,512	673,467	650,355	661,679		695,773	710,773		
Ending Fund Balance	673,467	650,355	661,679	695,773		710,773	725,773		

FY 25-26 DRAFT BUDGET
ZERO WASTE SONOMA
REVENUE, EXPENDITURE, AND FUND BALANCE HISTORY

Debt Services Reserve 78113

	Actual FY 20-21	Actual FY 21-22	Actual FY 22-23	Actual FY 23-24	Budgeted FY 24-25	Estimated FY 24-25	Requested FY 25-26	Difference	% Change
REVENUES									
44002 Interest on Pooled Cash	0	921	12,562	32,805	0	0	44,000	44,000	5%
44050 Unrealized Gains and Losses	0	(14,962)	(10,878)	18,322	0	0	0	0	0%
46029 Donations/Contributions	0	0		0	0	0	0	0	0%
46200 Revenue Appl PY Misc Revenue	0	0		0	0	0	0	0	0%
SUBTOTAL	0	(14,041)	1,684	51,126	0	0	44,000	44,000	5%
47101 Transfers In - Within a Fund	0	745,000	745,000	745,000	900,000	900,000	900,000	0	0%
48004 Residual Equity Transfers	0	0	0	0	0	0	0	0	0%
SUBTOTAL	0	745,000	745,000	745,000	900,000	900,000	900,000	0	0%
TOTAL REVENUES	0	730,959	746,684	796,126	900,000	900,000	944,000	44,000	5%
EXPENDITURES									
51041 Insurance - Liability									
51201 Administration Services							91,407	91,407	100%
51205 Advertising/Marketing Svc									
51206 Accounting/Auditing Services	0	0	0	0	1,000	1,000	1,000	0	0%
51207 Client Accounting Services									
51801 Other Services				1,000					
52163 Professional Development									
SUBTOTAL	0	0	0	1,000	1,000	1,000	92,407	91,407	99%
57011 Transfers Out - Within a Fund									
SUBTOTAL	0	0	0	0	0	0	0	0	0%
19831 Acq-CIP-Bldg & Impr					1,365,802	437,000	703,280	266,280	38%
TOTAL EXPENDITURES	0	0	0	1,000	1,366,802	438,000	795,687	357,687	45%
NET COST	0	(730,959)	(746,684)	(795,126)	466,802	(462,000)	(148,313)	313,687	
FUND BALANCE									
Beginning Fund Balance			730,959	1,477,643		1,272,770	1,734,770		
Ending Fund Balance		730,959	1,477,643	1,272,770		1,734,770	1,883,082		