



A Tradition of Stewardship  
A Commitment to Service

August 15, 2023

County Executive Office

1195 Third Street, Suite 310  
Napa, CA 94559  
[www.countyofnapa.org](http://www.countyofnapa.org)

Main: (707) 253-4580

**Neha Hoskins**  
Clerk of the Board

Michael Murray

Napa, CA 94558

Via email:

Re: **Napa County Assessment Appeals Board**

Dear Michael:

You have been a valued member of the **Napa County Assessment Appeals Board** representing **Certified Public Accountant**. The term of your position will expire September 7, 2023. If you wish to request reappointment for a 3-year term, please check the following box:

- ☒ Yes, I would like my name, this letter and application forwarded to the Board of Supervisors for possible reappointment to the **Napa County Assessment Appeals Board** for the term expiring September 6, 2026.

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If you have chosen to request reappointment, please check **one** of the two boxes below regarding your last application.

- ☒ I confirm that all the information on my last application is current.
- ☐ Some of the information on my last application is no longer current or is five (5) years old or older. I will submit a new or revised application.

(To complete a new application form contact the Napa County Executive Office or go to the following link to complete your application online:

<https://www.countyofnapa.org/1420/Committees-Commissions>

After checking the appropriate boxes above, **sign and date on the lines below and return this letter to the County Executive Office by mail, email, or fax.**

*Michael Murray*

SIGNATURE

09/14/2023

DATE

RECEIVED

APR 25 2018

NAPA COUNTY  
EXECUTIVE OFFICE

## Application for Appointment to Board, Commission, Committee, or Task Force

*Applicants appointed by the Board of Supervisors will be required to take an oath of office. All applications will be kept on file for one year from the date of application.*

### Public Records Act

*Applications are public records that are subject to disclosure under the California Public Records Act. Information provided by the applicant is not regarded as confidential except for the addresses and phone numbers of references and the applicant's personal information including home and work addresses, phone numbers and email address.*

Form 700 Conflict of Interest  
Code

California Fair Political Practices Website

Application for Appointment  
to:

Napa County Assessment Appeals Board

Category of Membership for  
Which You Are Applying

CPA or Public Accountant

### Personal Information

*The following information is provided in confidence, but may be used by the Board of Supervisors when making the appointment, or be used by the Committee/Commission/Board/Task Force following appointment for purposes of communicating with the appointee.*

Full Name

Michael Alan Murray

Supervisory District in  
Which You Reside

2

Home Address

[REDACTED]

City

Napa

State

CA

Zip	94558
Phone	[REDACTED]
Email Address	[REDACTED]
Work Address	[REDACTED]
City	American Canyon
State	CA
Zip	94503
Work Phone	[REDACTED]
Current Occupation	Chief Financial Officer, Napa Recycling & Waste Services, Napa County Recycling & Waste Services, Northern Recycling & Waste Services, Northern Recycling Operations & Waste Services, Northern Recycling, and 600 Tower Road Operations
Current License	Certified Public Accountant - Inactive, issued 2/12/1993, Expires 2/29/2020
Education/Experience	Bachelor of Science, Accounting, Dec 1982, CSU Sacramento Worked in public accounting from 1983 until 2000 as a senior accountant, manager, and partner at a large local CPA firm. Currently, I work at CFO for eight companies involved in the solid waste & recycling collection and processing industry. I have over 20 years of experience as a controller and chief financial officer for local and publicly-owned waste management companies.
Resume	<a href="#">MICHAEL A MURRAY Resume .pdf</a>
Community Participation	Past president & treasurer, and current board member of the Boys & Girls Club of Napa Valley for over 25 years. Current member of the Napa Sunrise Rotary Club. Current Vice chair of the Napa Chamber of Commerce Current Chair of the Napa City Planning Commission
Other County Board/Commission/Committee on Which You Serve/Have Served	None

Section Break

*Provide names, addresses and phone numbers of 3 individuals who are familiar with your background.*

Reference 1

Name Greg Kelley

Phone

Address

City Napa

State CA

Zip 94558

(Section Break)

Reference 2

Name Matt Salsman

Phone

Address

City Napa

State CA

Zip 94558

(Section Break)

Reference 3

Name Alfredo Pedroza

Phone

Address

City Napa

State California

Zip 94558

(Section Break)

Name and occupation of spouse within the last 12 months, if married.

Not married

Please explain your reasons for wishing to serve and, in your opinion, how you feel you could contribute.

After many years of involvement with Napa City government, I would like to utilize my experience for Napa County. I have been involved in the property tax reporting and compliance area for over 30 years and have submitted annual returns and several requests for re-assessment to the Napa County Assessor for a variety of companies in several counties in California. I'm very familiar with the property valuation and assessment rules, assisting many companies through the audit process conducted by local assessors. I would use my judgment and experience to make our rulings fair and equitable.

Email not displaying correctly? [View it in your browser.](#)

## MICHAEL A. MURRAY

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### QUALIFICATIONS

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#### **FINANCIAL & OPERATIONAL EXECUTIVE**

Thirty years' experience working in public and private accounting sectors focusing on manufacturing and service-oriented companies with revenues ranging from \$10 million to \$400 million.

Demonstrating a consistent record of assisting companies in increasing their revenues and profits through growth initiatives, developing employees to work towards common goals and controlling costs through vendor management and cost containment initiatives. Strengths include financial statements, financial analysis, budgeting/forecasting, cash management, and internal and external reporting. Prior experience in public accounting with a large local firm.

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### EDUCATION, PROFESSIONAL REGISTRATION

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**Certified Public Accountant, California (inactive)**

**B.S., Business Administration, concentration in Accounting** — CSU Sacramento

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### PROFESSIONAL EXPERIENCE

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#### **Chief Financial Officer**

2004 - present

*Napa Recycling & Waste Services, LLC, Napa County Recycling & Waste Services, LLC, Northern Recycling & Waste Services, LLC, Northern Recycling Operations & Waste Services, LLC, Northern Recycling, LLC, 600 Tower Road Operations, LLC, Napa Recycling Management Company, LLC, Northern Holdings, LLC and 600 Tower Road Holdings, LLC., Napa, CA*

- ❖ Manage financial and accounting functions for a service oriented waste management organization generating annual sales over \$35 million. Accountability extends to budgeting & forecasting, profit flow/cash flow analysis, management of financing instruments, and management of municipal contracts. Hire and supervise accounting staff of eight. As management team member, participate in strategic planning, including revenue and expense forecasting, tax planning, and cash management/investment strategies.
- ❖ Reports directly to General Manager and board of members.
- ❖ Selected Contributions:
  - Provided financial data and accounting services in connection with the start-up of all our companies including licensing requirements, the creation of organizational documents and collaboration with our attorney.
  - Procured over \$30 million of bond financing through the California Pollution Control Financing Authority to fund the capital expenditures needed to start four municipal collection & recycling contracts. Procured over \$5 million of bank financing to start our composting facility.
  - Implemented complete accounting system using Microsoft NAV (Navision) along with establishing accounting policies and procedures for the accounting, customer service, operations and shop departments. Implemented other software systems for tracking inventory parts and sale of commodities. Recently implemented ADP Workforce Now.
  - Established budgeting & forecasting system using Centage Budget Maestro to improve the financial performance of our operational routes and involved department managers in the process which lead to them improving their expense tracking and bottom line profitability.
  - Introduced and designed bonus system to provide an incentive to our managers to manage their business unit profitability.
  - Working with municipalities to extend our current contracts based on adding new technologies and equipment that will reduce greenhouse gas emissions and improve our collection efficiencies.
  - Developed safety & risk management program and policies for our companies. Manage safety managers and provide them with direction and training. Moved company into a captive, which saved over \$150,000 in premium due to our excellent safety record.

## MICHAEL A. MURRAY



### Controller

1998 – 2003

*Napa Garbage Service, Napa Valley Disposal, American Canyon Disposal, Buy-In, Inc. Golden State Debris Box, and Recovery Products & Services*

- ❖ Manage financial and accounting functions for a service oriented waste management organization generating annual sales over \$25 million. Accountability extends to budgeting & forecasting, profit flow/cash flow analysis, management of financing instruments, and management of the municipal contract. Hire and supervise accounting staff of four. As management team member, participate in strategic planning, including revenue and expense forecasting, tax planning, and cash management/investment strategies. Part of the management team that sold the company to Waste Management.

### Partner

1992-1998

*Brotemarkle, Davis & Murray, CPAs, St. Helena, CA*

*Manager, Shurtz & Davis, CPAs 1986-1991*

*Staff Accountant, Siegrist & Shurtz, CPAs 1985-1986*

- ❖ Supervised audit and accounting team. Representative client list included wineries, vineyards, construction companies and light manufacturers ranging in revenues from \$1 million to \$400 million. Served as the partner-in-charge of one of the largest family-owned wineries in the United States.
- ❖ Provided auditing and accounting services to wineries ranging from 1,000 to 4 million cases in production. Other services included tax preparation, planning, and audit support. Served as a trusted advisor to our clients.
- ❖ Selected contributions:
  - Designed inventory tracking model with Microsoft Excel to assist winemakers and accounting staff to track the movement of their wine from crush through bottling
  - Provided financial analysis to company owner's that provide statistical analysis of product costs, marketing costs, contribution analysis, crop yields and profit/contribution margin by vintage and variety.
  - Assisted companies in preparation of business plans to finance increased inventory, real estate, and vineyard development.
  - Advised companies on management issues like employee selection, health & employee benefits, 401(k) and profit sharing plans.
  - Assisted companies with the development of financial accounting systems that allowed them to manage their assets more proactively and increase revenues and profit margins.
  - Attended several companies board meeting, retreats, and strategic sessions to discuss ownership succession, family involvement, business expansion opportunities and potential sales of companies.

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### BOARD EXPERIENCE

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**Current Corporate Secretary & Treasurer for the Napa Recycling group of companies.** Prepare corporate meeting minutes, provided financial reports, develop distribution policies and other company policies, provide members tax planning strategies, and present investment opportunities. Director of Evolution Insurance Co. Ltd.

**MICHAEL A. MURRAY**

[REDACTED]  
[REDACTED]  
[REDACTED]

**Current board member, former president and treasurer of the Boys & Girls Club of Napa.**

**1992-present** Developed policies to operate nine operating units located in the Napa Valley. Chaired development committees that raised over \$5 million to build the Pueblo Street clubhouse and the future clubhouse in American Canyon.

**Former Board member of the Boys & Girls Club of America National Area Council. 1998-2001**

Developed board training for all National Board volunteers, worked on National branding, site safety policies, and held town hall meeting to discuss the National bylaws and constitution.