

Five-year Financial & Compliance Assessment

Fiscal Years 2021/22 – 2023/24

December 9, 2025

Submitted to:

Alameda County Source Reduction and Recycling Board
1537 Webster Street
Oakland, California 94612



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Executive Summary

Crowe LLP (Crowe) conducted this first phase of the Five-year Financial and Compliance Assessment of funds raised through the Alameda County Waste Reduction and Recycling Initiative Charter Amendment (“Measure D”). This work will be conducted in two (2) phases. The Phase I portion covered the three (3) fiscal years of 2021/22, 2022/23, and 2023/24. The Phase II portion will occur in 2027 and will cover the two (2) fiscal years of 2024/25 and 2025/26.

During our Phase I assessment, we found no significant Measure D compliance issues after examining the finances of the Recycling Board, member agencies, and grant recipients. Our work included assessments of the Recycling Board, each of the sixteen (16) member agencies, and a total of twenty-four (24) grants. We conducted our Phase I work between March and October 2025.

In Section 1 of this report, we provide an introduction and background. In Section 2, we identify the flow of Measure D monies, from collection by the Recycling Board from landfill operators, to distribution of Measure D monies for programs managed by the Recycling Board, and to the member agencies.

In Section 3, we provide our financial and compliance assessment results. For each financial and compliance requirement of Measure D, we identify whether the applicable entity met the requirement and, if so, how the entity met the requirement (Exhibits 14 and 15).

We found the member agencies in compliance with all five (5) Measure D compliance areas, with some minor exceptions. We found some minor variation between expenditure amounts reported by member agencies on their Annual Measure D Programs report and expenditure amounts we identified through our assessment. These differences were not considered material. **Exhibit 1** summarizes our financial and compliance assessment findings.

In Section 4 of this report, we provide our recommendations. **Exhibit 2** summarizes four (4) recommendations that link to findings, which are organized into three (3) categories: (1) Measure D Tonnage Revenue Validation, (2) Expenditure and Reporting Guidance for Member Agencies, and (3) Grant Management. We provide these recommendations in the spirit of simplifying the Measure D reporting process, clarifying Measure D expense applicability, mitigating risks, continuing to improve overall use of Measure D funds towards goals, and meeting overall Recycling Board objectives.

There are seven (7) appendices to this report. Appendices A to G provide information such as the Measure D compliance requirements; related Recycling Board resolutions and memoranda; member agency background; supporting details for our compliance testing; a summary of grant recipients evaluated; and a summary of member agency expenditures.

Exhibit 1 Five-year Financial and Compliance Assessment, Summary of Findings (Phase I: Fiscal Years 2021/22, 2022/23, and 2023/24)

Entity	Findings
Recycling Board	<ul style="list-style-type: none"> • RB-1 – Alameda County and the Recycling Board Met the Measure D Financial and Compliance Requirements • RB-2 – The Recycling Board Collected Measure D Monies from Landfill Operators in Accordance with Measure D Requirements • RB-3 – The Recycling Board Allocated Measure D Monies to Member Agencies, and Required Programs, Consistent with Measure D Requirements
Member Agencies	<ul style="list-style-type: none"> • MA-1 – Member Agencies Met the Financial and Compliance Requirements of Measure D • MA-2 – Member Agencies Spent Measure D Funds on Legitimate Measure D Expenses • MA-3 – Member Agencies Correctly Reported Interest on Measure D Fund Balances
Grant Recipients	<ul style="list-style-type: none"> • G-1 – Grant Recipients Complied with Terms and Conditions of the Grants and With Measure D Requirements

Exhibit 2
Five-year Financial and Compliance Assessment
Summary of Recommendations
(Phase I: Fiscal Years 2021/22, 2022/23, and 2023/24)

Category	Recommendation	Summary of Recommendation	Recommendation Status
1. Measure D Tonnage Revenue Validation	<p>Recommendation 1a – Automatically Link and Transfer Measure D Tonnage Data Captured in the Disposal Reporting System to Measure D Revenues in MUNIS System</p> <p><i>Linked to: Finding RB-2</i></p>	<ul style="list-style-type: none"> Complete implementation of the system enhancement to automatically transfer Measure D tonnage data from the Disposal Reporting System to the MUNIS Measure D Revenue module. 	<ul style="list-style-type: none"> The original recommendation was first developed during the prior Five-year Assessment covering fiscal years 2006/07 to 2010/11, then refined in the fiscal year 2011/12 to 2015/16 assessment, and then again during fiscal years 2015/16 to 2020/21. The recommendation was expanded in the current phase to confirm implementation progress of the system enhancement enabling automatic data transfer between the Disposal Reporting System and the MUNIS financial system. The Board executed a contract; and reports that the enhancement is currently in progress, with completion anticipated upon final system integration testing.
2. Expenditure and Reporting Guidance for Member Agencies	<p>Recommendation 2a – Develop a Comprehensive Measure D Guidance Document and Submission Checklist for Member Agencies</p> <p><i>Linked to: Finding MA-1 Finding MA-2 Finding MA-3</i></p>	<ul style="list-style-type: none"> Maintain consistency between the Measure D reporting portal and the Allowable Expenses guidance to ensure clarity and reduce reporting errors. Establish and maintain a public change log documenting additions, revisions, and retirements of expense categories. Re-evaluate and streamline expense categories by FY 2026/27 to maintain usability while preserving alignment with all eligible Measure D expenditures. 	<ul style="list-style-type: none"> The original recommendation was first developed during the prior Five-year Assessment covering fiscal years 2011/12 to 2015/16, then refined during fiscal years 2015/16 to 2020/21. The Board started to implement aspects of this recommendation for the upcoming reporting cycle, such as adding guidance document versions and updating the drop-down list of cost categories in the Measure D financial report to match guidance documentation provided to member agencies.

Category	Recommendation	Summary of Recommendation	Recommendation Status
2. Expenditure and Reporting Guidance for Member Agencies <i>(continued)</i>	<p>Recommendation 2b – Strengthen Measure D Reporting Controls, Documentation Requirements, and Labor-Cost Support Through Portal Enhancements and Annual Review Procedures</p> <p><i>Linked to: Finding MA-1 Finding MA-2 Finding MA-3</i></p>	<ul style="list-style-type: none"> • Refine existing Measure D portal controls to reduce recurring errors in fund balances, revenue and expenditure reconciliation, and labor-cost reporting. • Strengthen labor-cost support by requiring actual time reporting where possible or verifiable methodologies that substantiate allocated labor costs. • Adopt a standardized annual review checklist to guide staff review, confirm required uploads, and ensure consistent follow-up with member agencies. • Prepare refinement options to include in the planned 2026 portal redesign while implementing feasible near-term controls within the existing system. 	<ul style="list-style-type: none"> • This combined recommendation consolidated prior recommendations from the Five-year Assessments covering fiscal years 2006/07–2010/11, 2015/16–2020/21, and the current Phase I (2021/22–2023/24). • While the electronic reporting portal has improved consistency and structure, recurring issues persist in fund-balance accuracy, documentation completeness, and labor-cost support. • StopWaste has introduced various validation checks and documentation prompts, yet additional refinements are needed to reduce follow-up requests and enhance the reliability of annual submissions. • A new portal is planned for 2026; therefore, the recommendations focus on feasible near-term improvements and a standardized review checklist for internal use.
3. Grant Management	<p>Recommendation 3a – Clarify Sponsorship Documentation Expectations to Align with StopWaste’s Funding Approach</p> <p><i>Linked to: Finding G-1</i></p>	<ul style="list-style-type: none"> • Reinforce StopWaste’s sponsorship model by relying on due diligence completed during partner selection. • Include boilerplate language that allows minor contract adjustments without amendments to reduce administrative burden for staff and partners. • Clarify when formal amendments are required to improve consistency while preserving flexibility and aligning with StopWaste’s practices. 	<ul style="list-style-type: none"> • This recommendation was originally developed during the prior Five-year Assessment covering fiscal years 2015/16–2020/21 and has been refined to align with StopWaste’s shift from traditional grant-making toward a streamlined sponsorship model. • StopWaste conducts due diligence prior to selecting partners, ensuring alignment with the agency mission and confirming organizational capacity, reducing the need for prescriptive or burdensome documentation requirements. • Current practices maintain requirement to maintain core documentation; however, clearer guidance is needed on when informal, low-risk scope adjustments are acceptable without additional paperwork. • As StopWaste updates its sponsorship program, there is an opportunity to further reduce the administrative burden for both staff and partners while maintaining transparency required for material changes.

1. Introduction and Background

In this introductory section, we provide an overview of the Alameda County Waste Reduction and Recycling Initiative Charter Amendment (“Measure D”) and background on this Five-year Financial & Compliance Assessment (Five-year Assessment) conducted for the Alameda County Source Reduction and Recycling Board (Recycling Board). This section presents background on Measure D, the Recycling Board, and member agencies receiving Measure D funds. This section also provides the project scope and approach.

This report includes financial and compliance Phase I results covering the three (3) fiscal years of 2021/22, 2022/23, and 2023/24. Phase II results, planned for completion by September 2027 will cover the two (2) additional fiscal years of 2024/25 and 2025/26. This section is organized as follows:

- A. *Overview of Measure D*
- B. *Organization of StopWaste – Recycling Board, Waste Management Authority, and Energy Council*
- C. *Description of Member Agencies*
- D. *Scope and Limitations*

A. Overview of Measure D

The Alameda County Waste Reduction and Recycling Initiative Charter Amendment (“Measure D”), passed by Alameda County (County) voters in 1990, placed the County at the forefront of source reduction and recycling in California and the nation. Measure D was intended to ensure that the County meet, and exceed, the State of California’s Assembly Bill 939 (AB 939), 25 percent (by 1995) and 50 percent (by 2000) waste diversion mandates.

Measure D established the Alameda County Source Reduction and Recycling Board (Recycling Board or Board) to create a framework for comprehensive source reduction and recycling programs. Measure D established a per ton landfill tipping fee surcharge to support source reduction and recycling in the County. The Measure D landfill tipping fee surcharge provides the County with revenues to fund proactive source reduction and recycling-related policies and programs.

The Measure D tipping fee surcharge initially was \$6.00 per ton in 1990 and remained \$6.00 per ton through 2000. Between 2000 and 2009, annual increases in the Measure D tipping fee surcharge equaled the prior year change in the Consumer Price Index (CPI). On January 1, 2010, the Recycling Board set the Measure D tipping fee surcharge at \$8.17 per ton. On January 1, 2011, the Recycling Board set the Measure D tipping fee surcharge at \$8.23 per ton. The Measure D surcharge has remained unchanged at \$8.23 per ton since January 1, 2011.

Measure D requires that unincorporated County landfill operators collect the Measure D tipping fee surcharge on all refuse they receive for disposal (both in-County and out-of-County refuse). Unincorporated County landfill operators, in turn, pay these Measure D monies to the Recycling Board. The Recycling Board deposits Measure D monies received into the Measure D Recycling Fund. The Measure D tipping fee surcharge applies to unincorporated County landfills only and does not apply to County landfills located within city limits.

In accordance with Measure D, the Recycling Board is required to distribute fifty (50) percent of Measure D monies it collects to the fourteen cities and two sanitary districts. Five percent is earmarked for Alameda County's Recycled Product Purchase Preference Program. The Recycling Board retains the other forty-five (45) percent for Measure D programs managed by the Board. In **Appendix A**, we provide a link to the copy of the Measure D text. We summarize Measure D compliance requirements, in Exhibit 17 in Appendix A, for each of the following:

- Alameda County
- Recycling Board
- Member agencies
- General compliance (for all entities receiving Measure D monies)

Over time, the Recycling Board has adopted multiple resolutions, and a memorandum, clarifying aspects of Measure D. These clarifying rules relate to payment distribution methods, fund balance limitations, recipient eligibility, reporting requirements, and accounting practices. The approved resolutions and memoranda are presented in **Appendix B**.

B. Organization of StopWaste – Recycling Board, Waste Management Authority, and Energy Council

The Agency operating as StopWaste is comprised of three separate legal entities: (1) the Alameda County Source Reduction and Recycling Board, (2) the Alameda County Waste Management Authority, and (3) the Energy Council, as described below.

1. Alameda County Source Reduction and Recycling Board

The Alameda County Source Reduction and Recycling Board oversees Measure D activities. The Board consists of eleven (11) board members including six (6) citizen experts appointed by the Alameda County Board of Supervisors and five (5) elected officials from the Alameda County Waste Management Authority. **Exhibit 3** identifies Recycling Board members as of October 2025.

The Recycling Board is responsible for programs that promote source reduction, recycling, recycled product procurement and market development, and grants to non-profit waste reduction enterprises. The Recycling Board is charged with helping Alameda County achieve its goal of landfill obsolescence by 2045. The Recycling Board is responsible for programs promoting residential and commercial recycling, source reduction, and recycled product market development and procurement.

The Recycling Board's program funding is provided from the Measure D per ton disposal surcharge, primarily from the Altamont and Vasco Road landfills. A very small portion of program funding (approximately one percent) comes from the City of Berkeley Transfer Station, and the Keller Canyon Landfill located in unincorporated Contra Costa County.

Exhibit 3
Alameda County Source Reduction and Recycling Board
Board Members
(As of October 2025)

Board Member	Position or Specialty	ACWMA Jurisdiction (if applicable)
Tracy Jensen	1 st Vice President; Councilmember	City of Alameda
Virginia Harrington	2 nd Vice President; Solid Waste Industry Representative	
Ben Barrientos	Councilmember	City of Livermore
Xouhoa Bowen	Vice Mayor	City of San Leandro
Ellen McClure	Environmental Educator	
David Mourra	Mayor	City of Emeryville
Elaine Owyang	Environmental Organization Representative	
Barun Singh	Recycling Programs	
Jeff Wang	Councilmember	City of Union City
Vacant	Recycling Materials Processing Industry	
Vacant	Source Reduction Specialist	

2. Alameda County Waste Management Authority

In 1976, Alameda County's Joint Exercise of Powers Agreement formed the Alameda County Waste Management Authority (Authority). The Authority is composed of elected officials appointed by each of the fourteen (14) cities, the County, and two (2) sanitary districts in the County for a total of seventeen board members. The Authority is responsible for programs related to solid waste facilities development, source reduction and recycling market development, technical assistance, and public education, in addition to the County's Integrated Waste Management Plan and Hazardous Waste Management Plan.

The Authority also receives funding from several sources, including:

- 1) Assembly Bill 939 "facility fees" levied on (a) all wastes landfilled in the County, (b) wastes transferred through a County solid waste facility for out-of-County disposal, and (c) waste direct-hauled out-of-County and landfilled elsewhere in California (\$4.34 per ton, effective January 1, 2012)
- 2) Assembly Bill 939 household hazardous waste fees levied on (a) all wastes landfilled in the County, (b) wastes transferred through a County solid waste facility for out-of-County disposal, and (c) franchise waste direct-hauled out-of-County (\$2.15 per ton, effective January 1, 2012). Additionally, the Authority Board adopted a separate HHW annual fee (\$8.60 per residential property unit through FY 16/17, \$8.46 in FY 17/18; and \$6.64 in 2019 through June 30, 2024) paid via property taxes
- 3) Import Mitigation Fee – Collected on all waste landfilled in Alameda County that originates out of county (\$4.53 per ton, effective since 1994)

3. Energy Council

The Energy Council was formed in the Spring of 2013 as a Joint Powers Authority to seek funding on behalf of its member agencies to develop and implement programs and policies that reduce energy demand, increase energy efficiency, advance the use of clean, efficient, and renewable resources, and help create climate resilient communities. The Energy Council assists its members in strengthening staff capacity, providing technical expertise, and securing funds in the form of grants and contracts to implement local sustainable energy strategies.

Excluding the two sanitary districts, 15 jurisdictions in Alameda County serve on the Board of the Energy Council including the County of Alameda and the 14 cities. Cities and counties outside of Alameda County are also eligible to join if approved by the Council's Board. A Technical Advisory Group made up of staff from participating agencies helps with project coordination and implementation.

4. Agency's Mission

The Agency, or StopWaste, has historically developed and implemented a wide range of programs including: (1) grants to non-profit organizations, (2) composting, (3) recycled product procurement, (4) public education, (5) technical assistance, (6) waste prevention, (7) energy demand reduction, (8) energy efficiency, (9) clean, efficient, and renewable resources, and (10) climate resiliency. StopWaste manages projects such as, but not limited to:

- Promotion of compost and recycled content mulch use
- Bay Area Regional Energy Network (BayREN)
- Business waste reduction assistance
- Purchase of recycled products guidance
- Carbon farming workshops
- Organics contamination studies
- Contract management
- Countywide Integrated Waste Management Plan (CoIWMP)
- Disposal reporting
- Environmental educator training
- Food waste prevention campaigns
- Grants
- Green building guidelines
- School education center and transfer station tours
- Ordinances (e.g., reusable bags, mandatory recycling)
- Reusable food ware and transport packaging outreach
- Support for ReScape CA landscape trainings including those to help comply with Model Water Efficient Landscape Ordinance (MWELo)

C. Description of Member Agencies

The Authority is comprised of seventeen (17) member agencies, including the County of Alameda, fourteen (14) cities, and two (2) sanitary districts. A total of sixteen (16) member agencies met the requirements to receive Measure D per capita funds during Phase I of this Five-year Assessment. The 17th member agency, the County of Alameda, does not meet the definition of "municipality" in the County Charter (only cities and sanitary districts do), and therefore is not eligible to receive per capita funds.¹ The County does, however, receive five percent of Measure D funds for Alameda County's Recycled Product Purchase Preference Program.

These sixteen (16) eligible member agencies include the following:

- | | | |
|-----------------------|----------------------|-------------------------------------|
| 1. City of Alameda | 7. City of Hayward | 12. City of Pleasanton |
| 2. City of Albany | 8. City of Livermore | 13. City of San Leandro |
| 3. City of Berkeley | 9. City of Newark | 14. City of Union City |
| 4. City of Dublin | 10. City of Oakland | 15. Castro Valley Sanitary District |
| 5. City of Emeryville | 11. City of Piedmont | 16. Oro Loma Sanitary District |
| 6. City of Fremont | | |

In **Appendix C**, we provide an overview of member agency populations, recycling programs, Measure D reporting requirements, and Measure D accounting methods.

¹ Though ineligible to receive per capita funds, the County of Alameda has priority access to five (5) percent of Recycling Fund revenues to implement a Recycled Product Purchase Preference Program.

D. Scope and Limitations

Measure D requires fiscal responsibility and accountability. Subsection 64.040(C) of Measure D requires an assessment to ensure that the Recycling Board, county-wide recycling programs, and member agencies are spending Measure D funds appropriately, and complying with Measure D requirements. These requirements include specific funding allocations, accounting methods, and reporting requirements.

The financial and compliance assessment phases are:

- *Phase I* – The three (3) fiscal years of 2021/22, 2022/23, and 2023/24
- *Phase II* – The two (2) fiscal years of 2024/25 and 2025/26

We conducted our Phase I fieldwork between March and October 2025 and plan to perform Phase II as well as the Five-year Programmatic Assessment work between March 2027 and September 2027. For both phases, we conducted a mixture of video conferences, email, and telephone communications with Recycling Board management and staff, member agencies, and selected grant recipients during the approximately six to eight-month fieldwork phase.

We used a methodical approach to evaluate financial compliance related to Measure D funds. The project was divided into tasks. Each task had multiple subtasks, including scheduling and attending meetings, obtaining and assessing financial reports and other appropriate supporting documentation, and evaluating compliance with various Measure D requirements. In addition to assessing the appropriateness of the financial tracking and fund activities, Crowe evaluated current Measure D processes and procedures and identified opportunities for improvement. Finally, we also evaluated the Recycling Board's progress towards Recycling Plan goals, and achievement of performance metrics and made recommendations related to advancing diversion planning and ways to measure progress towards goals.

The Recycling Board previously engaged consultants in 1996, 2001, 2004, 2010, 2017, and 2022. This report represents the seventh Measure D financial and compliance assessment. Prior recommendations targeted the following improvement areas:

- Accounting method requirements
- Enhanced expenditure guidance
- Fund balance limits
- Indirect cost allocation support
- Information system linkages between Measure D tons and revenues
- Posting agency fund disbursements to website
- Revised reporting forms
- Revised reporting submissions

The Recycling Board, member agencies, and Alameda County receive and manage solid waste and recycling funds that are not derived from the Measure D per ton fee. These funds include Import Mitigation fees, CalRecycle payments, used oil grants, and various other grants. Although the project does not directly cover monies, or activities related to these non-Measure D funding sources, there is some overlap with the other revenues associated with the programmatic assessment.

This report does not constitute an audit, review, or examination in accordance with standards established by the American Institute of Certified Public Accountants or the Government Auditing Standards Board. Crowe is unable to express an opinion or provide any other form of assurance with respect to the subject matter of this report.

2. Measure D Monies Received and Expended

In this section, we quantify Measure D revenues received and expended by the Recycling Board for the three Phase I fiscal years from 2021/22, 2022/23, and 2023/24. We quantify Measure D revenues, received by the Recycling Board, and from facility operators. We quantify the distribution of Measure D revenues, received by the Recycling Board, to the member agencies and to the various programs supported by the Recycling Board. Finally, we show the types of expenditures incurred by member agencies using Measure D monies. This section is organized as follows:

- A. *Measure D Monies Received by the Recycling Board*
- B. *Allocation of Measure D Monies Received by the Recycling Board*
- C. *Member Agency Expenditures of Measure D Funds*

A. Measure D Monies Received by the Recycling Board

The Recycling Board received two types of Measure D revenues. These two revenue types included: (1) Measure D tipping fee surcharges remitted by facility operators and (2) interest earned on Measure D funds.

1. Measure D Tipping Fee Surcharge

Subsection 64.050(A-C) of Measure D requires that landfill operators in unincorporated Alameda County collect a surcharge on refuse accepted for landfilling. Facility operators must, in turn, pay this entire surcharge to the Recycling Board.

In 1990, the Act specified that the Measure D tipping fee surcharge initially be set at \$6.00 per ton. From 1990 to 1999 the Measure D tipping fee surcharge remained at \$6.00 per ton. Between 2000 and 2011, the Alameda County Board of Supervisors approved annual increases in the Measure D tipping fee surcharge. **Exhibit 4** presents historical Measure D tipping fee surcharges, highlighting the applicable surcharges for Phase I.

Exhibit 5 shows that for Phase I, facility operators at three (3) in-County, and one (1) out-of-County facilities, paid Measure D monies to the Recycling Board. The three in-County facilities paid virtually all, or 99 percent, of Measure D monies received by the Recycling Board in Phase I. The other out-of-County facility paid the remaining one (1) percent of Measure D monies to the Recycling Board because they received a small amount of franchised waste from either the City of Berkeley, or City of Piedmont, that was originally intended for Vasco Road Landfill but instead was shipped out-of-County. Per RB Resolution 2003-10, at times when member agency-controlled wastes were delivered to an out-of-County landfill, the member agency has required either the hauler or the receiving landfill to pay the Measure D-equivalent fee to the Recycling Board in order for the member agency to maintain full eligibility for per-capita disbursements.²

² A Superior Court Ruling in 1991, invalidating Measure D, created a two (2) year hiatus in the implementation of Measure D. The Superior Court ruling was reversed by the Court of Appeal in 1993, and Measure D was reinstated, including the mandated \$6 per ton surcharge.

Exhibit 4
Measure D Tipping Fee Surcharge
Per Ton of Refuse Accepted for Disposal
(1990 to 2024)



Exhibit 5
Facility Operators Paying Measure D Monies to the Recycling Board
Phase I: Fiscal Years 2021/22, 2022/23, and 2023/24

Facility	Operator/Owner	Location	Percent of Phase I Monies Paid to Recycling Board
In-County			
1. Altamont Landfill	Waste Management, Inc.	Unincorporated County (near Livermore, California)	90%
2. Vasco Road Landfill	Republic Services, Inc.	Unincorporated County (near Livermore, California)	9%
3. City of Berkeley Transfer Station ³	City of Berkeley	City of Berkeley	<1%
Out-of-County			
4. Keller Canyon Landfill ⁴	Republic Services, Inc.	Unincorporated Contra Costa County (near Pittsburg, California)	<1%

³ As a result of sorting recyclables, a small amount of residual Measure D landfill tonnage is generated.

⁴ An out-of-County facility. Includes a small amount of refuse primarily collected from the City of Berkeley and City of Piedmont.

Facility operators paid Measure D monies to the Recycling Board for in-County, and out-of-County, refuse accepted for disposal. Facility operators paid Measure D monies on franchised refuse, and self-haul refuse, received at their facilities. Facility operators paid Measure D monies on the following three (3) refuse types accepted for disposal:⁵

- Construction and demolition waste
- Municipal solid waste
- Special waste

Based on the data we evaluated, facility operators did not pay Measure D monies on materials recycled, or used for alternative daily cover (ADC), or for other beneficial reuse. Based on the data we evaluated, in-County facility operators paid Measure D monies on out-of-County refuse accepted for disposal.⁶ Based on terms of a separate disposal agreement in place prior to the 1990 passage of Measure D, the facility operator of the Altamont Landfill, Waste Management Inc., did not pay Measure D fees to the Recycling Board on City and County of San Francisco refuse received for disposal, which was transferred from the San Francisco Tunnel Road transfer station (owned and operated by Recology).⁷

Facility operators submitted monthly remittance reports to the Recycling Board, identifying refuse tons collected and Measure D monies paid. Over the three Phase I fiscal years, the Recycling Board received \$29 million in Measure D payments, as shown in **Exhibit 6**. Facility operators generally paid Measure D monies to the Recycling Board on a monthly basis.

Exhibit 6 also indicates that estimated Measure D refuse tonnage equaled approximately 3.5 million tons for the three years of Phase I. The Measure D rate paid during the three-year period was held at a constant rate of \$8.23 per ton. Annual Measure D tonnage increased by roughly one percent between fiscal years 2021/22 and 2022/23 but then declined five percent between fiscal years 2022/23 and 2023/24. Annual Measure D tipping fee surcharge revenues ranged between \$9.39 and \$9.87 million over the three years.

Exhibit 6
Measure D Monies Paid by Facility Operators to Recycling Board⁸
Phase I: Fiscal Years 2021/22, 2022/23, and 2023/24

Fiscal Year	Estimated Measure D Refuse Tonnage	Measure D Tipping Fee Surcharge (per Ton)	Total Measure D Monies Paid to Recycling Board ⁹
2021/22	1,184,866	\$8.23	\$9,751,444
2022/23	1,199,780	\$8.23	\$9,874,190
2023/24	1,140,972	\$8.23	\$9,390,198
Phase I Total	3,525,618		\$29,015,832

⁵ This delineation is for Board tracking and monitoring purposes. State regulations currently only require that landfills detail the material type of waste when it is used as C&D, designated waste, or disaster debris.

⁶ Other than for the contractual City and County of San Francisco agreement.

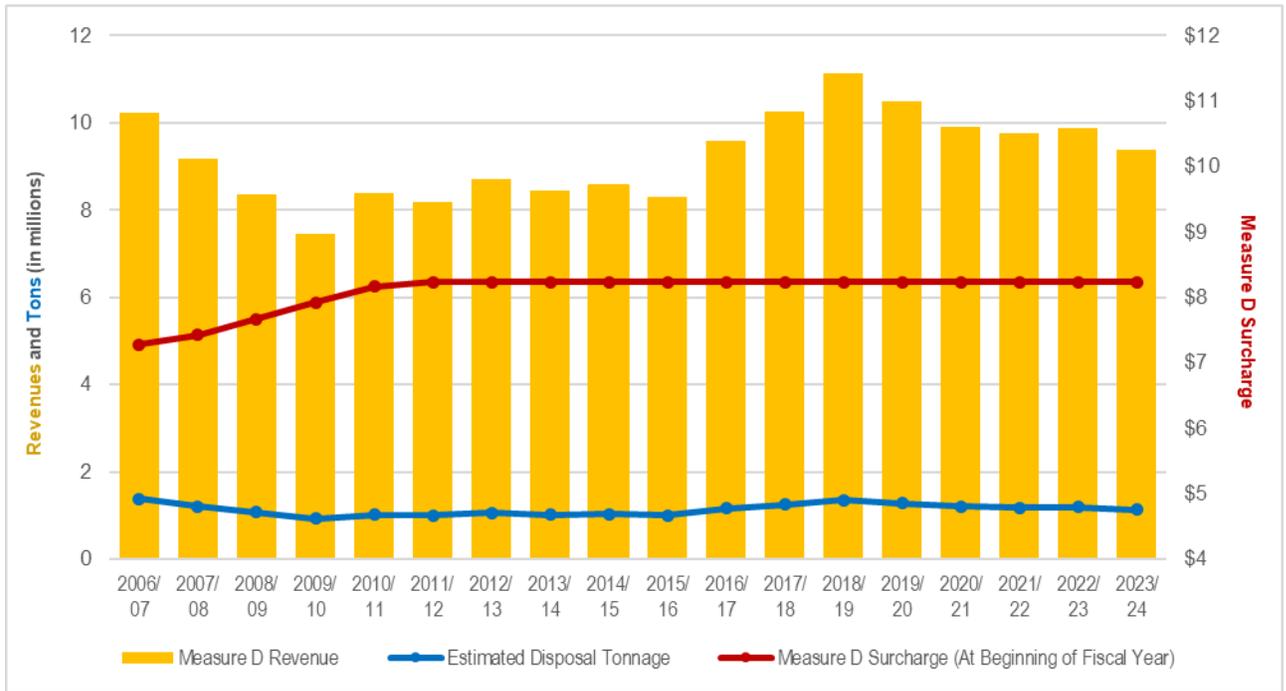
⁷ Recology San Francisco (f/k/a Sanitary Fill Company) did however pay County mitigation fees on this City of San Francisco tonnage. This separate disposal agreement terminated in January 2016 when the contractual limitation of 15,000,000 tons was reached.

⁸ Measure D refuse tonnage and associated Measure D tipping fee revenues may vary from Measure D monies paid to the Recycling Board due to the timing of tonnage reporting and Measure D monies paid to Recycling Board.

⁹ Note: minor differences between tons multiplied by the rate and amounts in this column are due to rounding.

In **Exhibit 7**, we show the relationship of Measure D revenues to Measure D tonnages, and the Measure D surcharge, for 18 fiscal years from 2006/07 to 2023/24. This graphic reveals that, prior to fiscal year 2011/12, the Measure D surcharge steadily increased while disposal tonnage declined, resulting in an overall reduction in Measure D revenues. Since fiscal year 2011/12, the Measure D surcharge remained stable at \$8.23 per ton. Measure D tonnages remained flat, and Measure D revenues stabilized between fiscal years 2011/12 and 2015/16. However, in fiscal year 2016/17, Measure D tonnages and revenues increased by 16 percent, and then increased again by seven percent in fiscal year 2017/18 and eight percent in fiscal year 2018/19. However, in both fiscal years 2019/20 and 2020/21, Measure D tonnages and revenues decreased by six percent. Annual Measure D revenues ranged from \$9.39M to \$9.87M during Phase I, increasing one percent from fiscal year 2021/22 to 2022/23 and then decreasing five percent in fiscal year 2023/24.

Exhibit 7
Alameda County Source Reduction and Recycling Board
Measure D Revenues, Disposal Tonnages, and Measure D Surcharges
(Fiscal Years 2006/07 to 2023/24)



2. Measure D Interest Earned

In addition to the revenues generated through the Measure D tipping fee surcharge, the Recycling Board earned interest in Measure D fund balances, as shown in **Exhibit 8**. The County Treasurer paid the Recycling Board interest in Measure D funds, on a quarterly basis.

The County Treasurer pooled all County investments (including Measure D funds) into a Treasurer investment portfolio. The County allocated income from its pooled investments to individual County funds, at the end of each quarter, based on the fund's average daily cash balance during the quarter, in relation to the average daily balance of the County's total pooled cash. The County Treasurer invested in various instruments, including the State of California Local Agency Investment Fund (LAIF), collateralized time deposits, money market funds, bonds, and treasuries.

The Recycling Board provided estimated interest calculations for each fiscal year. Approximate earned yields on the Measure D fund for the three fiscal years were as follows:

- FY 2021/22 – 0.678 percent
- FY 2022/23 – 1.369 percent
- FY 2023/24 – 2.133 percent

Recycling Board interest earned on Measure D funds for Phase I totaled \$401,650.

Exhibit 8
Alameda County Source Reduction and Recycling Board
Interest Earned on Measure D Funds
Phase I: Fiscal Years 2021/22, 2022/23, and 2023/24

Fiscal Year	Member Agency Account	Discretionary Account	Market Development Account	Total
2021/22	\$5,681	\$60,481	\$0	\$66,162
2022/23	\$10,299	\$124,859	\$0	\$135,158
2023/24	\$22,779	\$177,551	\$0	\$200,330
Phase I Total	\$38,759	\$362,891	\$0	\$401,650

B. Allocation of Measure D Monies Received by the Recycling Board

Section 64.060(B) of Measure D requires the Recycling Board to allocate Measure D tipping fee surcharge revenues in accordance with the allocation percentages shown in **Exhibit 10**, on the next page. The Recycling Board allocated monies consistent with requirements of Measure D. **Exhibit 9** presents Recycling Board distributions to each program during Phase I of this assessment. Each program is described below.

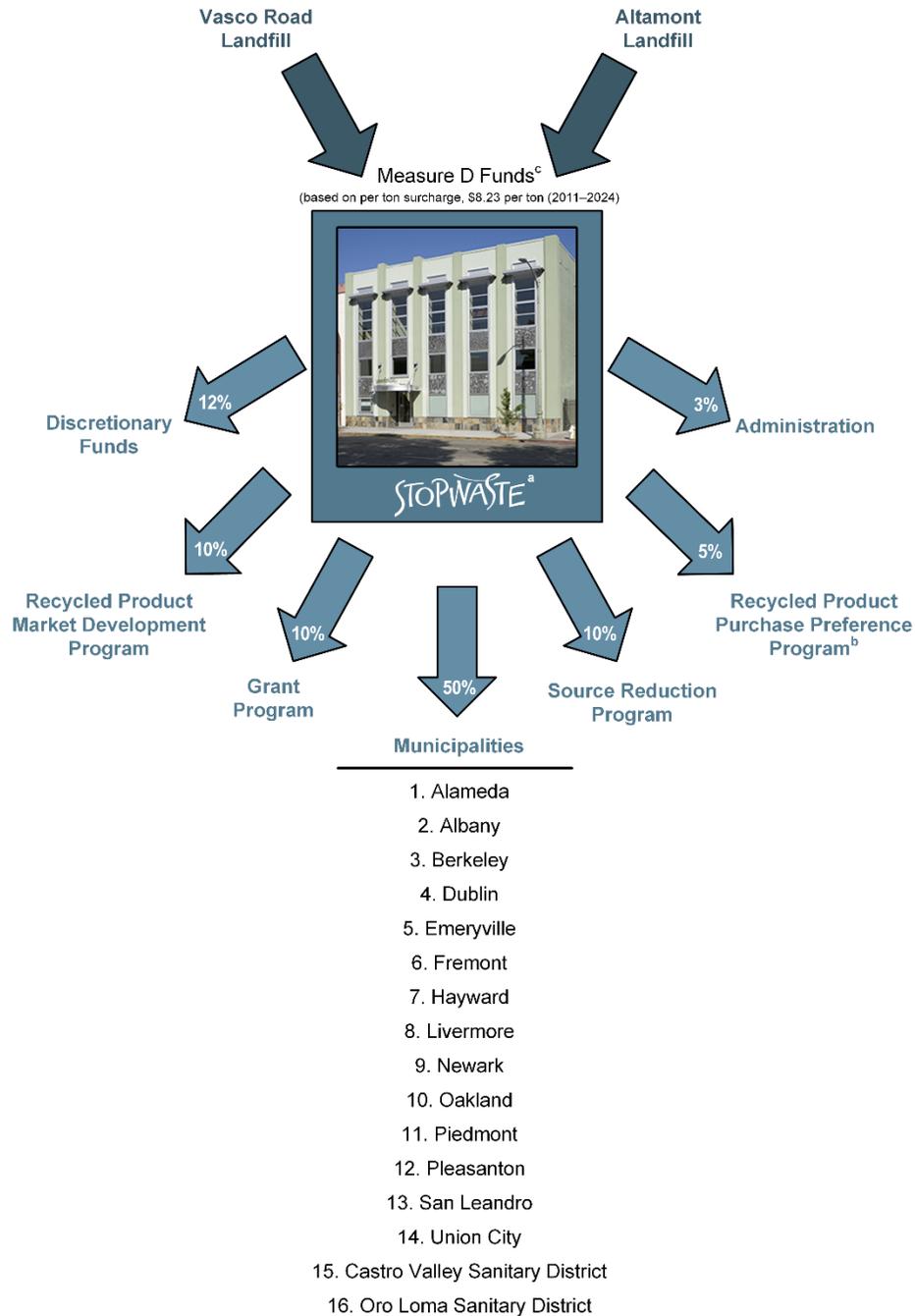
Exhibit 9
Alameda County Source Reduction and Recycling Board
Measure D Program Allocations¹⁰
Phase I: Fiscal Years 2021/22, 2022/23, and 2023/24

Program	Measure D Allocation	FY 2021/22	FY 2022/23	FY 2023/24	Total
1. Member Agencies ¹¹	50%	\$4,875,709	\$4,937,106	\$4,695,098	\$14,507,913
2. Non-Profit Grant Program	10%	\$975,147	\$987,421	\$939,020	\$2,901,588
3. Source Reduction Program	10%	\$975,147	\$987,421	\$939,020	\$2,901,588
4. Recycled Product Market Development Program	10%	\$975,147	\$987,421	\$939,020	\$2,901,588
5. Recycled Product Purchase Preference (RPPP) Program	5%	\$487,574	\$493,711	\$469,510	\$1,450,795
6. Discretionary	12%	\$1,170,176	\$1,184,888	\$1,126,824	\$3,481,888
7. Administration	3%	\$292,544	\$296,222	\$281,706	\$870,472
Total	100%	\$9,751,444	\$9,874,190	\$9,390,198	\$29,015,832

¹⁰ Note: minor differences in allocations in this table are due to rounding.

¹¹ Measure D program allocations to member agencies may vary from Measure D per capita paid to the member agencies due to the timing of reporting and Measure D monies paid to member agencies. StopWaste's audited financials covering fiscal years 2021/22 to 2023/24 reported \$14,507,913. StopWaste's quarterly disbursement letters reported a total of \$14,540,161 shown in Exhibit 11. The member agencies reported a total of \$14,632,893. From our assessment, Crowe observed a total of \$14,628,347 shown in Exhibit 27 which was closest to what the member agencies reported in the Measure D portal.

**Exhibit 10
Schematic of Measure D Funds Raised and Spent**



^a Operated as one integrated organization, including the Alameda County Waste Management Authority, the Alameda County Source Reduction and Recycling Board, and the Energy Council. This authority is comprised of seventeen (17) jurisdictions (fourteen cities, two sanitary districts, and the County). The Recycling Board was created by Measure D to support programs to achieve 75 percent diversion and beyond. The Board manages this project. The Authority maintains the accounting records.

^b These Recycled Product Purchase Preference Program funds are first available to the County of Alameda General Services Agency.

^c The primary in-County landfills are presented in schematic. In addition, City of Berkeley Transfer Station (in County) and Keller Canyon Landfill (out-of-County) pay Measure D monies to the Recycling Board.

1. Member Agencies (50 percent of Measure D programs allocation)

The Recycling Board distributed the required fifty (50) percent Measure D “per capita” allocation to member agencies (Measure D, Subsection 64.040(B)). Measure D “per capita” distributions as reported by the Recycling Board to member agencies, totaled \$14,540,161¹² in Phase I as shown in **Exhibit 11**.

The Recycling Board earns interest on Measure D monies received prior to distributing “per capita” funds to member agencies. Interest earned in Measure D monies remains in the Measure D fund. As part of Measure D “per capita” payments to member agencies, the Recycling Board pays member agencies their share of interest earned on Measure D funds.

The basis for the member agency population based “per capita” allocations is shown in **Exhibit 18**, in Appendix C. The Recycling Board distributed per capita funds to member agencies quarterly.

The cities of Albany, Emeryville, and Piedmont are the least populated member agencies, and each received approximately one (1) percent of the Measure D per capita funds during Phase I. The City of Oakland, the most populated member agency, received twenty-six (26) percent during Phase I.

¹² As noted above, Measure D program allocations to member agencies may vary from Measure D per capita paid to the member agencies due to the timing of reporting and Measure D monies paid to member agencies.

Exhibit 11
Alameda County Source Reduction and Recycling Board
Measure D “Per Capita” Payments to Member Agencies
Phase I: Fiscal Years 2021/22, 2022/23, and 2023/24¹³

Program	FY 2021/22	FY 2022/23	FY 2023/24	Total
1. City of Alameda	\$230,697	\$230,821	\$220,870	\$682,388
2. City of Albany	\$58,118	\$59,772	\$57,272	\$175,162
3. City of Berkeley	\$361,365	\$366,580	\$351,721	\$1,079,666
4. City of Dublin	\$206,514	\$214,040	\$205,181	\$625,735
5. City of Emeryville	\$37,185	\$38,052	\$36,725	\$111,962
6. City of Fremont	\$675,323	\$679,678	\$649,925	\$2,004,926
7. City of Hayward	\$473,384	\$480,496	\$457,841	\$1,411,721
8. City of Livermore	\$259,592	\$259,349	\$246,127	\$765,068
9. City of Newark	\$139,762	\$140,147	\$133,564	\$413,473
10. City of Oakland	\$1,280,236	\$1,299,315	\$1,233,154	\$3,812,705
11. City of Piedmont	\$33,019	\$33,231	\$31,476	\$97,726
12. City of Pleasanton	\$232,707	\$235,512	\$222,749	\$690,968
13. City of San Leandro	\$157,892	\$161,011	\$152,517	\$471,420
14. City of Union City	\$207,311	\$206,828	\$195,424	\$609,563
15. Castro Valley Sanitary District	\$158,640	\$160,053	\$152,640	\$471,334
16. Oro Loma Sanitary District	\$371,586	\$381,560	\$363,196	\$1,116,342
Total¹⁴	\$4,883,332	\$4,946,447	\$4,710,381	\$14,540,161

¹³ Totals represent distributions starting with the fiscal year 2021/22 first quarter payment, which the Board distributed to member agencies on November 29, 2021.

¹⁴ Note on reconciliation: Per-capita disbursements include each agency's share of interest and timing adjustments. Consequently, totals may differ from the 50% program allocation shown in Exhibit 9. For Phase I, the difference was \$32,247, primarily due to interest allocations recognized at disbursement.

2. Non-Profit Grant Program (10 percent of Measure D programs allocation)

The Recycling Board offers grant opportunities to nonprofits, businesses, and institutions with projects focused on increasing individual and community involvement in the prevention of waste in Alameda County. The Recycling Board prioritizes funding based on waste prevention, reuse, and recovery of food, goods and materials, as well as development, marketing, and use of recovered products. Approved projects service residences and/or businesses in Alameda County.

For Phase I, the Recycling Board awarded 107 grants through open procurement cycles, and 9 contracts for needed StopWaste program services.¹⁵ These 116 grants totaled approximately \$2.4 million during Phase I.

Appendix F provides a description of the subset grants selected during this assessment.

3. Source Reduction Program (10 percent of Measure D allocation)

The Recycling Board disbursed 10 percent of Measure D funds towards development of the Alameda County-wide Source Reduction Program. Subsection 64.080 of Measure D requires five components of the source reduction program, including:

- *County waste minimization program* – To reduce the weight of County purchases
- *Annual award program* – To provide non-monetary awards to businesses demonstrating a significant reduction in material usage or through product recyclability
- *Industry or university program* – To fund research and develop source reduction opportunities or incentives
- *Public education campaign* – To promote alternative individual consumer habits and in-house source reduction programs for businesses and institutions
- *Disposal cost reduction studies and waste audit services* – To demonstrate to businesses and institutions the value of recycling programs

4. Recycled Product Market Development Program (10 percent of Measure D programs allocation)

The Recycled Product Market Development program received 10 percent of Measure D funds. The program's purpose is to develop and expand recycled product markets (as detailed in Measure D, Subsection 64.110). This promotion of recycled materials includes the following components:

- A regional cooperative marketing strategy
- A County-wide information exchange, targeting potential users and sources of recycled products
- Grants for demonstration projects targeting new uses of recycled materials, and new techniques for recycling materials
- Municipal programs to administer permit assistance to recycling industries

¹⁵ The totals reflect those grants awarded and executed. The totals do not reflect grants awarded and later disencumbered.

5. Recycled Product Purchase Preference (RPPP) Program (5 percent of Measure D programs allocation)

The Recycling Board allocated Recycled Product Purchase Preference (RPPP) program monies to the County for purchases of recycled products. RPPP monies were used to support the County's price preference program for purchase of recycled products (which may be more expensive than use of virgin materials).

The Recycling Board was required to distribute "leftover" RPPP monies (i.e., RPPP monies the County did not spend in a given fiscal year) to member agencies for the purposes of recycled product promotion and purchases. The Recycling Board was required to distribute "leftover" RPPP funds to each member agency in a single annual payment, that occurring on, or after, the first quarterly Measure D "per capita" disbursement made at the end of August (Resolution Number RB 96-04). In practice, during Phase I, the Recycling Board did not have leftover funds to distribute to member agencies.

6. and 7. Discretionary Funds and Administration (15 percent of Measure D programs allocation)

Discretionary funds, including administration costs, account for 15 percent of the Measure D allocation. The Recycling Board used up to three (3) percent of its total funds (i.e., up to 20 percent of discretionary funds) to cover expenses necessary to administer the recycling fund in compliance with Measure D. The Recycling Board used these Measure D monies to further support recycling programs and diversion efforts.

C. Member Agency Expenditures of Measure D Funds

Subsection 64.060(B) of Measure D requires that the per capita funds be disbursed to member agencies for “continuation and expansion of municipal recycling programs.” **Exhibit 12** shows examples of member agency Measure D “per capita” expenses, organized into seven (7) expense categories.

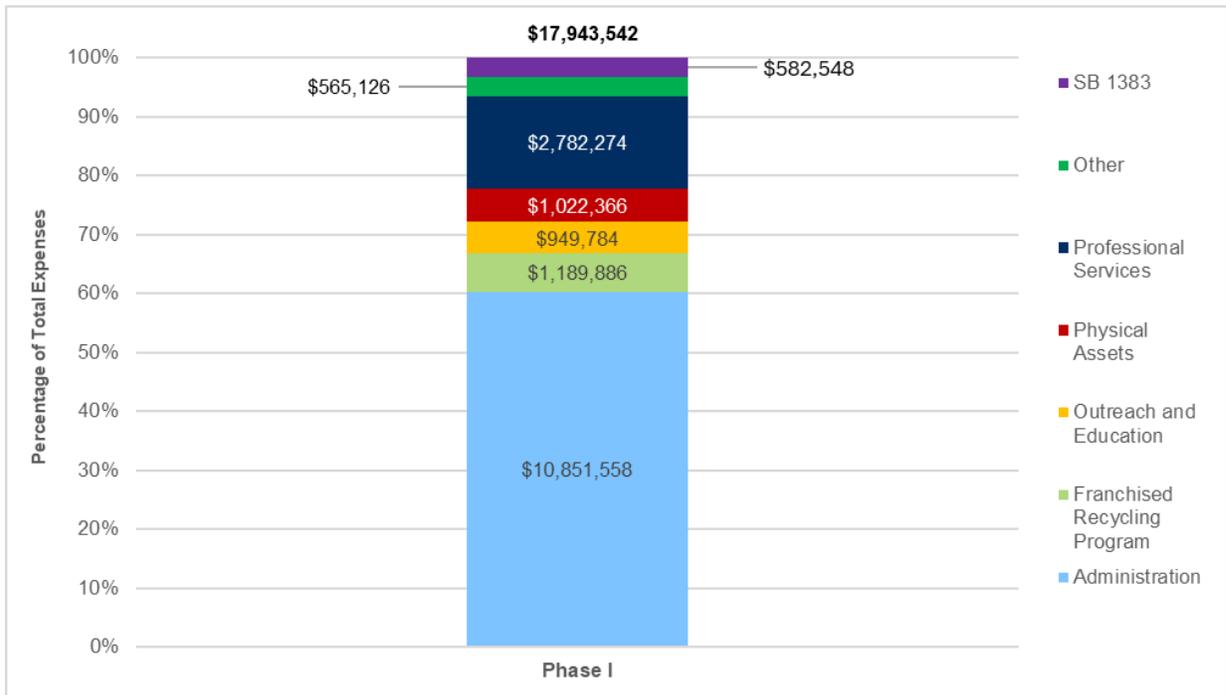
Exhibit 12
Member Agencies
Types of Measure D “Per Capita” Expenses
Phase I: Fiscal Years 2021/22, 2022/23, and 2023/24

Expense Category	Expense Examples	Member Agencies Reporting Expenses (Phase I)
1. Administration	<ul style="list-style-type: none"> • Employee salaries • Employee benefits • Employee mileage reimbursement • Liability insurance • Overhead expenses 	16
2. Franchised Recycling Program	<ul style="list-style-type: none"> • Commercial route curbside recycling collection • Christmas tree curbside collection • Residential household battery collection • Residential route curbside recycling collection • Food scrap and green waste collection 	4
3. SB 1383	<ul style="list-style-type: none"> • Recycled organic waste product purchases • Food donation equipment • Food recovery organization support • Outreach and messaging costs 	5
4. Outreach and Education	<ul style="list-style-type: none"> • Promotional items • Earth Day events • Contests/achievement awards • Mandatory commercial recycling program • Green packages program contributions • Bay Area Recycling Outreach Coalition (BayROC) contributions • Recycling education • Recycling drives • Go Green Initiative outreach • Green business program contributions 	13
5. Physical Assets	<ul style="list-style-type: none"> • Outdoor storage containers • Curbside recycling carts • Recycled content playground structures • Recycled content furniture 	9
6. Professional Services	<ul style="list-style-type: none"> • Rate review services (related to recycling portion of rate) • Collection hauler contract services • Climate Action Plan • Commercial recycling technical assistance • Base year composition study • Zero Waste Implementation Plan • Recycling enclosure ordinance legal review • High Diversion Strategic Plan 	12
7. Other	<ul style="list-style-type: none"> • Paper supplies • Memberships • Conferences • Subscriptions • Postage • Training and education 	11

During Phase I, all 16 member agencies spent Measure D “per capita” monies on administration and 12 out of 16 member agencies on professional services. Administration expenses represented 60 percent, professional services represented 16 percent, and the remainder represented 3 to 7 percent of total Phase I expenses. The vast majority of administration expenses were employee salaries and benefits. Of the 16 member agencies, four used Measure D “per capita” funds for franchise recycling programs, and franchised recycling program expenses represented seven percent of total Phase I expenses. Five member agencies used Measure D “per capita” funds for SB 1383 expenses, which represented three percent of total Phase I expenses.

Exhibit 13 presents categorized expenses related to Measure D “per capita” funds, for each of the member agencies in Phase I. In Phase I, administration ranked as the largest Measure D expenditure category, and professional services (16 percent of total expenses) ranked as the second largest for Phase I.

Exhibit 13
Member Agencies
Measure D “Per Capita” Expenses, by Category
Phase I: Fiscal Years 2021/22, 2022/23, and 2023/24



3. Measure D Financial & Compliance Assessment

This section includes findings from Phase I of the financial & compliance assessment. This section is organized into findings related to Alameda County and the Recycling Board, member agencies, and grant recipients. Findings are numbered in each section (e.g., MA-1 indicates finding number 1 related to member agencies). The remainder of this section is organized into three subsections:

- A. Alameda County and Recycling Board*
- B. Member Agencies*
- C. Grant Recipients*

A. Alameda County and Recycling Board

This subsection provides three (3) findings related to our assessment of Alameda County and the Recycling Board's compliance with Measure D.

Finding RB-1: Alameda County and the Recycling Board Met the Measure D Financial and Compliance Requirements

In **Exhibit 14**, we identify five Alameda County and Recycling Board compliance requirements specified in Measure D. We provide descriptions of these five Alameda County and Recycling Board compliance requirements in Appendix A (Exhibit 17). For Phase I, we found that Alameda County and the Recycling Board met each of these five Measure D compliance requirements. We describe Alameda County and Recycling Board efforts to meet these Measure D compliance requirements in Exhibit 14. In total, these requirements cover the financial and compliance requirements of the Measure D assessment of Alameda County and the Recycling Board.

Finding RB-2: The Recycling Board Collected Measure D Monies from Landfill Operators in Accordance with Measure D Requirements

We obtained a sample of monthly remittance Measure D tonnage reports submitted by landfill operators to the Recycling Board for each of the three fiscal years of Phase I. We totaled payments made by landfill operators for sampled months across the three fiscal year Phase I period. In each fiscal year, we found minor differences between revenues as reported in monthly tonnage reports, and revenues reported on the Recycling Board's audited financial statements. These minor revenue differences resulted from differences between the timing of actual landfill operator payments, and the timing of the Recycling Board's recognition of revenues on its audited financial statements.

We tested whether landfill operators used the correct Measure D surcharge amounts for three fiscal years. For each of the fiscal years, we found that landfill operators remitted monies to the Recycling Board based on the correct \$8.23 per ton Measure D tipping fee surcharge.

Exhibit 14
Alameda County Source Reduction and Recycling Board
Efforts to Meet Measure D Compliance Requirements

Compliance Area	Summary of Requirement	Compliance (Yes/No)	Compliance Finding(s)
1. Collection of Measure D Surcharge [Subsection 64.050 (A-C)]	Landfill (or incinerator) operators shall collect the Measure D tipping fee surcharge and pay this surcharge into the County's Recycling Fund.	Yes	The County collected the appropriate Measure D tipping fee surcharge from landfill operators. ¹⁶
2. Recycled Product Purchase Preference (RPPP) Program [Subsection 64.120]	The County shall use a 10 percent price preference for County purchases of recycled products.	Yes	<ul style="list-style-type: none"> • The County used up to a 10 percent price preference for purchases of recycled products (as specified in the Alameda County General Services, Purchasing Department, Vendor Guide). • The County also has an Environmental Preferable Purchasing Model Policy (updated June 2016). Additionally, the County included implementation guidance for the policy (updated June 2016). • As a condition of receiving leftover RPPP funds, each of the member agencies has adopted similar recycled product purchase preference programs. • The County has an online repository of information related to environmentally preferable products (www.acgov.org/sustain).
3. Fund Allocations [Subsection 64.060(B)]	The Recycling Board shall disperse monies in accordance with the funding allocation specified in Exhibit 9.	Yes	The Recycling Board applied the appropriate disbursement allocations for each of the three fiscal years.
	No more than three (3) percent of funds paid into the Recycling Fund per year can be used to administer the Recycling Fund.	Yes	During fiscal years 2021/22 to FY 2023/24, administration funds were transferred to the discretionary account, with a combined total of 15 percent of total allocated funds, which was allocated as 12 percent discretionary costs and 3 percent administration costs.

¹⁶ There were no applicable incinerator operators in the County.

Compliance Area	Summary of Requirement	Compliance (Yes/No)	Compliance Finding(s)
4. Recycling Board Member Payments [Subsection 64.130(M)]	Recycling Board members shall receive payments equal to \$100 per meeting. Annual Recycling Board member compensation cannot exceed \$3,000 per calendar year.	Yes	Recycling Board member compensation did not exceed \$100 per meeting. Annual Recycling Board member compensation ranged as follows, per calendar year (depending on the Recycling Board member): <ul style="list-style-type: none"> • Calendar year 2021 – \$100 to \$1,100 • Calendar year 2022 – \$100 to \$1,100 • Calendar year 2023 – \$100 to \$1,100
5. Compliance with Restriction Against Use of Fund Monies for Contracts Longer than five years [Subsection 64.060(D)]	Contracts cannot exceed five (5) years without Recycling Board approval.	Yes	The Recycling Board issued contracts of less than five years during Phase I.

Finding RB-3: The Recycling Board Allocated Measure D Monies to Member Agencies, and Required Programs, Consistent with Measure D Requirements

We tested whether the Recycling Board used the correct methods for allocating Recycling Fund monies to member agencies, and to the programs the Recycling Board supports. We found the Recycling Board used the following required allocation percentages for each of the three fiscal years:

- Member Agencies = 50 percent
- Non-Profit Grant Program = 10 percent
- Source Reduction Program = 10 percent
- Recycled Product Market Development Program = 10 percent
- Recycled Product Purchase Preference Program = 5 percent
- Discretionary uses = 12 percent
- Administrative uses = 3 percent

We tested whether the Recycling Board used the correct population data (shown in Exhibit 18 to allocate Measure D “per capita” amounts to each member agency for each of the three fiscal years during Phase I. Consistent with Recycling Board Resolution RB 94-27, we found that the Recycling Board correctly used 2020 population data for Measure D “per capita” allocation purposes for all four quarters of fiscal year 2021/22, and 2022 population data for all four quarters of fiscal years 2022/23 and 2023/24.

We checked whether the Recycling Board allocated accumulated interest on Measure D monies to member agencies. The Recycling Board accumulated interest in the “member agency account” as shown in Exhibit 8 (see Section 2.A.2 of this report for a description of interest earned). For each fiscal year, the Recycling Board added this additional accumulated interest to the 50 percent allocation of Measure D monies and then allocated the total to the member agencies on a per capita basis.

We tested whether the Recycling Board disbursed leftover Recycled Product Purchase Preference (RPPP) Program monies to member agencies consistent with the allocation method specified in Resolution RB 96-04 (\$5,000 to each member agency, plus the remaining amounts allocated using the Measure D population distribution methodology). For the three fiscal years during Phase I, the Recycling Board did not have leftover funds to allocate to member agencies consistent with Resolution RB 96-04, so this requirement was not applicable.

B. Member Agencies

This subsection provides three findings related to the assessment of member agencies compliance with Measure D requirements.

Finding MA-1: Member Agencies Met the Financial and Compliance Requirements of Measure D

In **Exhibit 15**, we identify five member agency compliance requirements that are specified in Measure D. We provide descriptions of these five compliance requirements in Appendix A (Exhibit 17). For Phase I, we found that member agencies met each of these Measure D compliance requirements. In Exhibit 15, we provide member agency efforts to meet these Measure D compliance requirements. In total, these requirements cover the financial and compliance requirements of the Measure D assessment of member agencies.

Exhibit 15
Member Agencies
Efforts to Meet Measure D Compliance Requirements
(Phase I: Fiscal Years 2021/22, 2022/23, and 2023/24)

Compliance Area	Summary of Requirement	Compliance (Yes/No)	Compliance Finding(s)
1. Requirement for Local Refuse Hauler Surcharge [Subsection 64.070(A)]	Member agencies shall provide full reimbursement to its local refuse hauler for the Measure D surcharge.	Yes	All member agencies provided for this full Measure D surcharge reimbursement.
2. Recycling Fund Expenditures, Monitoring, and Reporting	Member agencies must report interest earned in a separate Measure D account (when the Measure D fund balance is greater than \$300,000 or the disbursement is made in the prior fiscal year). [Resolution RB 2003-11]	Yes	<ul style="list-style-type: none"> In fiscal year 2021/22, eight member agencies met this requirement and each included interest in Measure D fund balances (Cities of Alameda, Berkeley, Dublin, Hayward, Livermore, Newark, Pleasanton, and San Leandro). In fiscal year 2022/23, six member agencies met this requirement and each included interest in Measure D fund balances (Cities of Berkeley, Dublin, Hayward, Newark, Pleasanton, and San Leandro). In fiscal year 2023/24, six member agencies met this requirement and each included interest in Measure D fund balances (Cities of Berkeley, Dublin, Hayward, Newark, Pleasanton, and San Leandro).
2. Recycling Fund Expenditures, Monitoring, and Reporting <i>(continued)</i>	Member agencies shall present a written expenditure plan to the Board if its unspent fund balance exceeds \$8.00 multiplied by the population basis used for the first quarterly disbursement of that fiscal year. The plan must detail the scope of work and fiscal year allocations needed to reduce the balance to at least 25% below the threshold within 2 fiscal years. Agencies must provide quarterly check-ins and annual updates on progress. If, after two years, the fund balance is not reduced as required, the agency becomes ineligible for quarterly Measure D disbursements for a full fiscal year. Withheld funds are held in a dedicated account and released only when the balance is reduced in compliance with the policy. [Resolution RB 2021-02]	Yes	<ul style="list-style-type: none"> In Phase I, four member agencies met this expenditure plan requirement (the Cities of Albany, Berkeley, and Newark in fiscal year 2021/22 and the City of San Leandro in fiscal year 2023/24) approved by the Board. The City of San Leandro did not need an expenditure plan in fiscal year 2021/22 and 2022/23 because the City did not include the Oro Loma transfer funds in the Measure D portal for those years. The added funds pushed the City over the expenditure plan threshold after those years closed. The City plans to incorporate the additional funds in expenditure plans going forward. In June 2021, the Recycling Board revised Resolution 2014-2 with Resolution 2021-02 to include escalation measures. Resolution 2021-02 impacts expenditure plans submitted in fiscal year 2021/22 and forward.

Compliance Area	Summary of Requirement	Compliance (Yes/No)	Compliance Finding(s)
3. Recycling Fund Accounting [RB 2006-12]	Member agencies shall account for recycling funds either through a separate account or a pooled account with a separate and distinct account code.	Yes	Member agencies used the accounting methods for tracking Measure D funds shown in Exhibit 20 in Appendix C.
4. Recycled Product Purchase Preference (RPPP) Program [Subsection 64.120] [December 2004 Memorandum]	<p>Member agencies must obtain approval from the Authority for use of RPPP funds, when more than two (2) years of RPPP funds have been accumulated.</p> <p><i>Note: As part of the RPPP funding process, the Recycling Board requires that member agencies submit an Application & Reporting Form for the RPPP funds. In cases where “banked funds” exceed the last two (2) years of RPPP disbursements, member agencies must have plans to spend all of the banked funds plus the planned disbursement for that fiscal year.</i></p>	Yes (see Exhibit 24 for data used in testing)	<ul style="list-style-type: none"> No funds were distributed to member agencies during this three-year reporting period. In Phase I, for fiscal years 2021/22, 2022/23, 2023/24, four (4) member agencies carried forward a balance from prior years (Cities of Berkeley, Hayward, Oakland, and Castro Valley Sanitary District). However, none of the four (4) member agencies expended any RPPP funds. This requirement was not applicable as the Board essentially discontinued distribution of RPPP funding to member agencies prior to this review period.
General Compliance (All Entities)			
5. Compliance with Restriction Against Use of Fund Monies for Contracts Longer than five years [Subsection 64.060(D)]	Contracts cannot exceed five years without Recycling Board approval.	Yes	Member agencies did not identify any contracts supported by Measure D funds that had a duration of five years or more.

Finding MA-2: Member Agencies Spent Measure D Funds on Legitimate Measure D Expenses

There is relatively broad applicability for uses of Measure D funds by member agencies. The intent of Measure D is for member agencies to use funds for “continuation and expansion of municipal recycling programs.” Over time, this definition has evolved to include a variety of different recycling-related expenditures. We describe the types of Measure D expenses reported by member agencies in **Appendix G**.

We tested a sample of Measure D expenses at each of the 16 member agencies for Phase I. We obtained supporting documentation for these expenses, including invoices and check stubs. Our sampling included hundreds of transactions.

From our testing, we found member agencies spent Measure D funds on Measure D-related expenses (as directed through StopWaste guidance). We found some minor errors between amounts reported on Annual Measure D Reports and amounts actually paid by member agencies; however, we found that these differences were immaterial. Our adjustments for these minor expense differences are reflected in member agency fund balances as of June 30, 2024, identified in Exhibit 26.

Finding MA-3: Member Agencies Correctly Reported Interest on Measure D Fund Balances

For the three-year Phase I period, a total of 10 of the 16 member agencies reported some interest on Measure D fund balances (see Exhibit 21).

Measure D specifies that member agencies report interest and leave this interest in their Measure D accounts. Interest reporting is required in cases where the beginning of year Measure D fund balance is greater than \$300,000, or the Measure D fund distribution in the prior year (whichever is greater, see Resolution RB 2003-11). During Phase I, for fiscal year 2021/22, a total of eight member agencies exceeded this interest reporting threshold, and all eight of these member agencies tracked interest and included this interest amount in their Measure D fund balances. For fiscal year 2022/23, a total of six member agencies exceeded this interest reporting threshold, and all six of these member agencies tracked interest and included this interest amount in their Measure D fund balances. For fiscal year 2023/24, a total of six member agencies exceeded this interest reporting threshold, and all six of these member agencies tracked interest and included this interest amount in their Measure D fund balances.

Measure D is silent on the treatment of interest when member agency fund balances do not meet the above interest reporting threshold. During Phase I, there were approximately 10 of the 16 member agencies that reported interest each year. For fiscal years 2021/22, 2022/23, 2023/24, we found that, respectively, two, four, and four member agencies fell below the interest reporting threshold (specified in Resolution RB 2003-11), but included Measure D related interest in their Measure D fund balances during Phase I. We found this treatment of interest, by these member agencies, acceptable even though they did not meet the mandatory interest reporting threshold.

C. Grant Recipients

This subsection provides one finding related to the assessment of grantee compliance with Measure D requirements and the Board's grant management practices.

Finding G-1: Grant Recipients Complied with the Terms and Conditions of Grants and with Measure D Requirements

As described in Appendix F, we selected 24 grant recipients in Phase I to determine compliance with Measure D requirements. We obtained and evaluated contract files from the Recycling Board. We found that Recycling Board staff performed appropriate contract execution of awarded grants and also closely monitored progress toward completion of the grant.

After selecting and reviewing grant recipients, we found that the selected 24 grant recipients in Phase I were complying with terms and conditions of the grant agreement, and with Measure D requirements. Grant recipients had adequate accounting capabilities to capture the necessary financial information for the grants. Also, none of the grant terms were for longer than five years (compliance with Subsection 64.060(D)).

4. Recommendations

This section presents recommendations from this assessment. Subsection 64.040 (C) of Measure D requires “recommendations to the Recycling Board, Board of Supervisors, the Authority, and municipal governing bodies for the maintenance and expansion of recycling programs and any necessary resulting amendments to the Recycling Plan.” Each recommendation is linked to a finding, for example, Recommendation 1a is linked to Finding RB-2. This section is organized into three subsections as follows:

- A. *Measure D Tonnage Validation*
- B. *Expenditure and Reporting Guidance for Member Agencies*
- C. *Grant Management*

We provide recommendations in the spirit of maximizing the intent of Measure D, minimizing organizational risk, and to aid in the progress towards recycling plan goals. Implementation of proposed recommendations, or variations, are subject to Board approval. It’s important to recognize that the Board continuously implements program enhancements. The proposed recommendations in this section represent a culmination of progress as a result of consistent implementation of recommendations developed in prior Five-year Assessments. **Exhibit 16** provides a summary of 4 recommendations organized across three categories: Measure D Tonnage Revenue Validation, Expenditure and Reporting Guidance for Member Agencies, and Grant Management. The summary indicates which finding(s) the recommendation is linked to.

Exhibit 16 Summary of Recommendations

Recommendation Category	Linked Finding	Recommendation
1. Measure D Tonnage Revenue Validation	RB-2	1a: Automatically Link and Transfer Measure D Tonnage Data Captured in the Disposal Reporting System to Measure D Revenues in MUNIS System
2. Expenditure and Reporting Guidance for Member Agencies	MA-1 MA-2 MA-3	2a: Develop a Comprehensive Measure D Guidance Document and Submission Checklist for Member Agencies
	MA-1 MA-2 MA-3	2b: Strengthen Measure D Reporting Controls, Documentation Requirements, and Labor-Cost Support Through Portal Enhancements and Annual Review Procedures
3. Grant Management	G-1	3a: Clarify Sponsorship Documentation Expectations to Align with StopWaste’s Funding Approach

A. Measure D Tonnage Validation

This subsection provides one recommendation related to our evaluation of Measure D tonnage revenue. Given the direct and significant impact Measure D tonnages have on the Board's Measure D revenues, these recommendations focus on providing additional assurance that the Board is capturing all Measure D tonnage revenue.

Recommendation 1a: Automatically Link and Transfer Measure D Tonnage Data Captured in the Disposal Reporting System to Measure D Revenues in MUNIS System

Recommendation status:

- *The original recommendation was first developed during the prior Five-year Assessment covering fiscal years 2006/07 to 2010/11, then refined in the fiscal year 2011/12 to 2015/16 assessment, and then again during fiscal years 2015/16 to 2020/21.*
- *The recommendation was expanded in the current phase to confirm implementation progress of the system enhancement enabling automatic data transfer between the Disposal Reporting System and the MUNIS financial system.*
- *The Board executed a contract; and reports that the enhancement is currently in progress, with completion anticipated upon final system integration testing.*

Automating the linkage between the Disposal Reporting System and the MUNIS Measure D Revenue module remains an important control improvement. Manual revenue calculations and data entry increase the potential for error and delay reconciliations between landfill-reported tonnage and Measure D revenues. Direct integration will provide real-time validation, ensure completeness of tonnage data, and improve internal consistency between operational and financial systems.

We recommend that the Board complete implementation of the system enhancement to enable automatic transfer of Measure D tonnage data into MUNIS. Once operational, this linkage should automatically populate Measure D revenue data based on tonnage reported in the Disposal Reporting System, minimizing manual input, improving auditability, and reducing staff time devoted to reconciliation. The Board should also document reconciliation procedures and monitoring steps to verify data accuracy following implementation.

B. Expenditure and Reporting Guidance for Member Agencies

This subsection provides two recommendations related to our evaluation of expenditure and annual reporting guidance provided to member agencies. These recommendations focus on streamlining expenditure and annual reporting guidance for member agencies. By continuing to improve guidance for member agencies, it ensures continuous alignment of priorities between the intent of Measure D, the Board, and member agencies.

Recommendation 2a: Develop a Comprehensive Measure D Guidance Document and Submission Checklist for Member Agencies

Recommendation status:

- *This recommendation was first developed during the prior Five-year Assessment covering fiscal years 2015/16 to 2020/21.*
- *The Board has implemented portions of this recommendation by adding a pre-submission checklist within the Measure D reporting portal (Step 6), which fulfills part of the original intent and supports Recommendation 2b.*
- *The checklist functions as a self-certification tool and is unable to provide validation logic or comprehensive instructions to ensure data accuracy and completeness.*

We recommend that the Board develop and maintain a comprehensive Measure D guidance document that consolidates all reporting, compliance, and documentation requirements for member agencies. The document should serve as a single “source of truth” for Measure D financial compliance, including:

- Measure D overview and compliance requirements
- Portal submission instructions, identifying mandatory versus optional fields
- Supporting documentation requirements (e.g., staff costs, cost allocations, invoices, post-consumer content)
- Examples, troubleshooting guidance, and frequently asked questions
- Public change log and date of document to summarize new or retired compliance activities

We also recommend that the Board establish a packet (comprehensive Measure D guidance document) update and version control methodology. This process involves setting up periodic packet reviews, either annually or as needed. The Board should maintain version control by documenting each update and creating a comprehensive log of all changes implemented. This will allow StopWaste to refer to a specific packet version when addressing member agency questions or issues. To keep member agencies apprised, member agencies should receive notifications with updated versions along with a summary of changes.

Benefits of this comprehensive Measure D guidance packet include:

- Streamlines annual Board review processes and Five-year Assessments
- Provides member agencies with an accessible Measure D knowledge base
- Reduces follow-up requests and supports consistent compliance across agencies
- Maximizes the impact of Measure D funds through clearer, more efficient reporting practices

Recommendation 2b: Strengthen Measure D Reporting Controls, Documentation Requirements, and Labor-Cost Support Through Portal Enhancements and Annual Review Procedures

Recommendation status:

- *This combined recommendation consolidated prior recommendations from the Five-year Assessments covering fiscal years 2006/07–2010/11, 2015/16–2020/21, and the current Phase I (2021/22–2023/24).*
- *While the electronic reporting portal has improved consistency and structure, recurring issues persist in fund-balance accuracy, documentation completeness, and labor-cost support.*
- *StopWaste has introduced various validation checks and documentation prompts, yet additional refinements are needed to reduce follow-up requests and enhance the reliability of annual submissions.*
- *A new portal is planned for 2026; therefore, the recommendations below focus on feasible near-term improvements and a standardized review checklist for internal use.*

The current Measure D reporting system provides a sound framework for annual submissions; however, we identified repeated issues in data accuracy, missing documentation, and inconsistent labor-cost methodologies. To support more reliable reporting across member agencies, we recommend that the Board refine existing portal controls where practicable and adopt a standardized internal review checklist to guide staff review of submitted annual reports and follow-up on any missing items. The following subsections describe refinement options that may be integrated into the future portal and verified annually through a standardized checklist:

Electronic Reporting Controls and Portal Validation

Phase I results indicate recurring discrepancies in beginning balances, expenditure entries, revenue reconciliations, and labor-cost reporting. To improve accuracy within the constraints of the current system, we recommend making the following modifications:

- Incorporate a portal prompt requiring agencies to confirm that revenues and expenditures reconcile to accounting records and disbursement reports, or to enter an explanation when they do not
- Adding conditional prompts for interest reporting when beginning balances exceed \$300,000
- Ensuring staff costs are reflected correctly in the financial report section, with notification messages if inconsistencies occur
- Blocking submissions where expenditure exceeds available fund balances or adjusting expenses to the amount allowed
- Where possible, ensure the submission checklist validates required fields and attachments, and performs other necessary financial checks

We believe that making these (mostly) minor modifications would:

- Improve the accuracy and completeness of Measure D financial reports
- Reduce follow-up requests from auditors
- Ensure consistent accounting treatment across member agencies

Supporting Documentation and Accounting Reports

Phase I identified eight (8) missing invoices for expenditures over \$5,000 and inconsistent submission of revenue and expenditure accounting reports. We recommend that the Board continue to reinforce documentation completeness and reduce assessment follow-ups by:

- Maintaining and refining portal prompts requiring invoices or comparable support for expenditures exceeding the established threshold.
- Adding portal prompts requiring agencies to upload both revenue and expenditure accounting reports (or equivalent spreadsheets) as part of the annual submission.
- Clarifying documentation expectations in written guidance and ensure the internal review checklist includes confirmation of all required uploads

Labor-Cost Tracking and Support

Labor remains a significant share of Measure D expenditures, and support for labor allocations varies across agencies. We recommend that the Board continue reinforcing guidance for member agencies to:

- Capture actual employee time spent on Measure D-related activities through time-reporting or project-tracking systems; or
- Provide verifiable supporting data that substantiates allocated labor costs (e.g., documentation of cost-allocation methodologies, representative time studies, or contemporaneous time records)

Agencies should avoid relying solely on pre-budgeted percentages. The internal review checklist should require staff to confirm the presence and adequacy of labor-cost support and document any required follow-up or improvement plans.

Implementing these focused refinements alongside a standardized internal review checklist will enhance the accuracy, completeness, and assessment-readiness of Measure D reporting while minimizing unnecessary burden on member agencies and recognizing the limitations of the current portal until the next system upgrade in 2026.

C. Grant Management

This subsection provides one recommendation related to our evaluation of grant recipient compliance with Measure D and grant management.

Recommendation 3a: Clarify Sponsorship Documentation Expectations to Align with StopWaste's Funding Approach

Recommendation status:

- *This recommendation was originally developed during the prior Five-year Assessment (FY 2015/16–2020/21) and has been refined to align with StopWaste's shift from traditional grant-making toward a streamlined sponsorship model.*
- *StopWaste conducts due diligence prior to selecting partners, ensuring alignment with agency mission and confirming organizational capacity, reducing the need for prescriptive or burdensome documentation requirements.*
- *Current practices maintain core documentation; however, clearer guidance is needed on when informal, low-risk adjustments are acceptable without additional paperwork.*
- *As StopWaste updates its sponsorship program, there is an opportunity to further reduce administrative burden for both staff and partners while maintaining transparency for material changes.*

To align with StopWaste's funding approach, we recommend that StopWaste clarify its documentation expectations and incorporate standardized language that reflects the agency's commitment to reducing administrative burden. Rather than expanding oversight requirements, the focus should be on creating clear guidance that distinguishes informal, low-risk adjustments that do not require additional documentation from material changes that necessitate a contract amendment.

StopWaste may consider adding boilerplate language to sponsorship agreements that explicitly allows partners to make minor, non-material modifications to activities, timelines, or implementation details without the need for a formal amendment. Because partner organizations are vetted through the application process and selected based on mission alignment and organizational capacity, these small adjustments can be reasonably accommodated.

To ensure consistency, StopWaste should also clarify circumstances in which a contract amendment is appropriate (e.g., substantive changes to scope, budget, or core commitments). This balanced approach would preserve necessary accountability while reducing paperwork and supporting a collaborative, partner-centered model.

These refinements, combined with the continued use of general scopes of work supported by high-level metrics, would help ensure that sponsorship agreements remain flexible and accessible while providing clear expectations for both StopWaste staff and partner organizations.

Appendix A: Alameda County Waste Reduction and Recycling Initiative (“Measure D”)

Alameda County voters passed the Alameda County Waste Reduction and Recycling Initiative Charter Amendment “Measure D” in 1990. Measure D established the Alameda County Source Reduction and Recycling Board (Recycling Board), a per ton landfill tipping fee surcharge, and the foundation for comprehensive source reduction and recycling programs.

The original Measure D text is presented on the Alameda County website at the following link: https://www.acgov.org/sustain/documents/measure_d.pdf.

This final text was developed on November 13, 1989. Since its passage, the Recycling Board has updated, and clarified, various aspects of Measure D in the resolutions, and a memorandum, provided in Appendix B.

Exhibit 17 summarizes key Measure D compliance requirements, and the applicable Measure D subsection or resolution/memorandum reference. Exhibit 17 is organized as follows:

Entity	Compliance Area	Page
A. Alameda County	1. Collection of Measure D Tipping Fee	37
	2. Recycled Product Purchase Preference Program (RPPP)	38
B. Recycling Board	1. Development of a Recycling Plan	40
	2. Compliance with Fund Allocations	40
	3. Compliance with Source Reduction Program Requirements	41
	4. Compliance with Recycled Product Market Development Program Requirements	41
	5. Compliance with Limits on Board Member Compensation	41
C. Member Agencies	1. Requirement for Local Refuse Hauler Surcharge Reimbursement	42
	2. Recycling Fund Expenditures, Monitoring, and Reporting	42
	3. Recycling Fund Accounting	42
	4. Recycled Product Purchase Preference (RPPP) Program Requirements	42
D. General Compliance (All Entities Receiving Measure D Monies)	1. Compliance with restriction Against Use of Fund Monies for Contracts Longer than five years	43

Exhibit 17
Summary of Measure D Compliance Requirements

	Requirement	Measure D Subsection
A. Alameda County		
<p>1. Collection of Measure D Tipping Fee Surcharge</p>	<p>A. Commencing not later than three (3) months after the effective date of this Act, each landfill or incinerator in Alameda County shall collect a surcharge of six dollars (\$6.00) per ton on all refuse accepted for landfilling or incineration at said landfill or incinerator. All monies collected through said surcharge shall be paid by the operators of each landfill or incinerator into a fund, to be known as the Alameda County Recycling Fund hereinafter the "Recycling Fund"), established for the purpose of receiving and disbursing monies pursuant to this Act. The Board of Supervisors shall ensure the collection of said surcharge, either by modifying the use permits of said landfills and incinerators or by any other necessary means.</p> <p>B. Should the collection of said surcharge be found to be in violation of an existing contract or agreement to import refuse generated outside of Alameda County for landfilling or incineration within Alameda County, the Board of Supervisors may vote to waive collection of said surcharge for the refuse described within said contract or agreement. However, any future contract or agreement for the importation of refuse for landfilling or incineration within Alameda County, executed or negotiated after the effective date of this Act, shall provide for the collection of said surcharge for the refuse described within said contract or agreement.</p> <p>C. Any necessary costs of collection of said surcharge incurred by landfill or incinerator operators shall not be subtracted from said surcharge but, consistent with Subsection 64.070, shall be passed through to refuse generators by means of the refuse collection rates set by each municipality.</p>	<p>Subsection 64.050(A-C)</p>

	Requirement	Measure D Subsection
<p>2. Recycled Product Purchase Preference (RPPP) Program Requirements</p>	<p>A. The County shall purchase Recycled Products where they are comparable in function and equal in cost to products manufactured from virgin materials.</p> <p>B. The County shall apply, to the extent made possible by the availability of monies under Subparagraphs 64.060(A)(2) and 64.060(B)(5), a price preference of ten percent (10%) to its purchases of Recycled Products where said Recycled Products are comparable in function to products manufactured from virgin materials.</p> <ol style="list-style-type: none"> 1. Price preferences shall be applied to a full range of recycled product categories, including, but not limited to, recycled paper products, compost and co-compost products, recycled glass, recycled oil, and recycled solvents and paints. 2. The Recycling Board may establish a price preference which is greater than ten percent (10%) for certain recycled product categories, if it is demonstrated that the manufacturing costs for said recycled product categories are higher than the manufacturing costs for similar products produced with virgin materials such that a ten percent (10%) preference is insufficient for said recycled products to be competitive. 3. Commencing January 1, 1995, the Recycling Board may reduce the price preference for certain recycled product categories, if it is demonstrated that the manufacturing costs for said recycled product categories are competitive with the manufacturing costs for similar products produced with virgin materials, and that any such reduction will not result in a substantial decrease in the percentage of recycled products purchased in the category affected by the reduction. 4. Any monies remaining after fulfilling the other requirements of this Paragraph in a given year shall be apportioned by the Recycling Board to municipalities which have established similar price preferences and recycled product specifications. 	<p>Resolution RB 96-04</p>
	<p>A. The Board shall review and approve the uses of funds for the implementation of “Infrastructure” projects and services</p> <p>B. The Board disburses remaining funds after budgeting for “infrastructure” projects and services to member agencies receiving Measure D per capita monies, based on the following guidelines:</p> <ol style="list-style-type: none"> 1. Each member agency receives a base allocation of \$5,000 or the evenly distributed amount based on the number of member agencies, whichever is less; plus the remaining fund distribution based on population criteria used by the Measure D per capita (50%) disbursement. 2. Eligible member agencies complete and submit an application and reporting form specifying policies, practices, accomplishments, actual uses, and remaining funds. 3. Disbursement of remaining funds occurs at or after first quarterly Measure D per capita disbursement made at end of August. 	<p>Subsection 64.120</p>

	Requirement	Measure D Subsection
<p>2. Recycled Product Purchase Preference (RPPP) Program Requirements <i>(continued)</i></p>	<p>C. Consistent with Paragraphs 64.120(A) and (B), the County shall modify its purchasing forms and procedures to ensure that, beginning no later than one (1) year after the effective date of this Act, information as to the recycled content, including both postconsumer discards and secondary discards, of all supplies and materials purchased by the County is available and taken into account during the purchasing process. Said information shall also be obtained for the supplies and materials portions of all public works contract bids that are received by the County.</p> <p>D. Any County agency which has responsibility for drafting or reviewing specifications for procurement items shall be required to revise said specifications, within one (1) year of the effective date of this Act, to eliminate exclusions of recovered materials and requirements that said items be manufactured from virgin materials.</p> <p>E. To the extent that the practice of accepting bids for multiple products inhibits the purchase of recycled products, the County shall accept bids for individual products and/or bids for fewer products.</p> <p>F. The Recycling Board may establish standards for a recycled product category which exceed the levels of post-consumer and secondary discard content established by this Act, provided, however, that said standards will not result in a substantial decrease in the percentage of recycled products purchased in said category.</p> <p>G. Notwithstanding any other provision of this Charter, this Subsection shall apply to the supplies and materials portions of all public works contracts made by the County. The County may set minimum amounts of recycled products, both by quantity and by category, to be utilized in the execution of said contracts; and shall contract separately for the supplies and materials portions of said contracts where such separate contracting would result in more complete compliance with this Act while not significantly increasing the cost of a given contract, except as allowed by Paragraph 64.120(B).</p> <p>H. It shall be a County policy goal to purchase recycled paper products such that, by January 1, 1995, at least fifty percent (50%) of the total dollar amount of paper products purchased or procured by the County shall be purchased or procured as recycled paper products.</p> <p>Not later than January 1, 1999, the Recycling Board shall recommend to the Board of Supervisors further policy goals for County purchases of all types of recycled products.</p>	<p>Subsection 64.120</p>

	Requirement	Measure D Subsection
B. Recycling Board		
1. Development of a Recycling Plan	<p>The Recycling Board shall develop, within one (1) year of the effective date of this Act, a plan to establish the recycling programs necessary to meet the recycling policy goals set forth in Subparagraph 64.040(A)(1) (all citations contained in this Act are, unless otherwise noted, to this Act), said plan to be known as the Alameda County Source Reduction and Recycling Plan (Recycling Plan). The Recycling Board subsequently shall amend the Recycling Plan as necessary to meet said recycling policy goals, and as necessary to meet the further recycling policy goals established by the Recycling Board pursuant to Subparagraph 64.040(A)(2). The Recycling Plan shall incorporate all Alameda County recycling programs, whether funded by this Act or not. In developing and amending the Recycling Plan, the Recycling Board shall consult with the Alameda County Board of Supervisors (hereinafter the "Board of Supervisors"), the Alameda County Waste Management Authority (hereinafter the "Authority") and Alameda County municipal governing bodies and furthermore shall seek to maximize public input as to the contents of the Recycling Plan by holding public hearings and establishing public advisory committees.</p>	Subsection 64.040(B)
2. Compliance with Fund Allocation	<p>Commencing twenty-eight (28) months after the effective date of this Act, the Recycling Board shall support recycling programs and otherwise fulfill the provisions of this Act by disbursing monies from the Recycling Fund as follows:</p> <ol style="list-style-type: none"> 1. Fifty percent (50%) shall be disbursed on a per capita basis to municipalities for the continuation and expansion of municipal recycling programs. 2. Ten percent (10%) shall be applied to a grant program for nonprofit organizations engaged in maximizing recycling, composting, and reducing waste within Alameda County. The Recycling Board shall be an organization eligible to receive funds under this Subparagraph, for the purposes of conducting planning, research, and studies directed at furthering the purposes of this Act. 3. Ten percent (10%) shall be applied to the Source Reduction Program. 4. Ten percent (10%) shall be applied to the Recycled Product Market Development Program. 5. Five percent (5%) shall be applied to the Recycled Product Purchase Preference Program. 6. Fifteen percent (15%) shall be disbursed on a discretionary basis by the Recycling Board to support any of the activities described within this Paragraph. A portion of said fifteen percent (15%) may be retained by the Recycling Board to cover the necessary costs of administering the Recycling Fund, provided, however, that said portion shall not exceed three percent (3%) of the total funds paid to the Recycling Fund in a given year. 	Subsection 64.060(B)

	Requirement	Measure D Subsection
<p>3. Compliance with Source Reduction Program Requirements</p>	<p>The Recycling Board shall disburse monies allocated in Subparagraphs 64.060(A)(2) and 64.060(B)(3), on a discretionary basis, for the development of an Alameda County-wide Source Reduction Program.</p> <p>Funded components of the Source Reduction Program shall include, but shall not be limited to, the following:</p> <ul style="list-style-type: none"> A. A county waste minimization program with a goal of reducing the weight of County purchases, and with a specific goal of reducing the weight of County purchase of paper products by ten percent (10%) by January 1, 1995, and by fifteen percent (15%) by January 1, 2000. Said program shall emphasize the conservation of paper products by means of a comprehensive employee education program. The Recycling Board may establish further goals for reduction in County purchases. B. An annual non-monetary award program for businesses which demonstrate a significant reduction in the use of packaging materials or the use of materials in manufacturing processes, or waste reduction through the durability and/or recyclability of their products. C. An industry and/or university program to research and develop source reduction opportunities and incentives. D. An intensive public education campaign to promote alternative individual consumer habits and in-house source reduction programs for businesses and institutions. E. Disposal cost reduction studies and waste audit services to demonstrate to businesses and institutions the efficacy of recycling programs. 	<p>Subsection 64.080</p>
<p>4. Compliance with Recycled Product Market Development Program Requirements</p>	<p>The Recycling Board shall disburse monies allocated in Subparagraphs 64.060(A)(2) and 64.060(B)(4) of this Act, on a discretionary basis, for a program to develop and expand markets for recycled products. Funded components of the Recycled Product Market Development Program shall include, but shall not be limited to, the following:</p> <ul style="list-style-type: none"> A. A regional cooperative marketing strategy B. Grants for demonstration projects targeted at new uses of recycled materials and new techniques for recycling materials C. An Alameda County-wide information exchange which targets potential users and sources of recycled products D. Municipal programs to administer permit assistance to recycling industries 	<p>Subsection 64.110</p>
<p>5. Compliance with Limits on Board Member Compensation</p>	<p>Each Recycling Board member shall receive compensation not to exceed three thousand dollars (\$3,000.00) for one (1) calendar year, not to exceed one hundred dollars (\$100.00) for each regular meeting of the full Recycling Board, or each special meeting or committee meeting of at least two (2) hours duration, which said member has attended.</p>	<p>Subsection 64.130(M)</p>

	Requirement	Measure D Subsection
C. Member Agencies		
1. Compliance with Restriction Against Use of Fund Monies for Contracts Longer than five years	In order to be eligible to receive monies from the Recycling Fund, each municipality must, either by adjusting local refuse collection rates or by instituting a product disposal fee, provide for full reimbursement to its local refuse hauler(s) for the costs of the surcharge established by Paragraph 64.050(A).	Subsection 64.070(A)
2. Recycling Fund Expenditures, Monitoring, and Reporting	Using the updated “Measure D” Annual Report, member agencies shall report beginning fund balance, receipts, expenditures, and ending fund balance. Member agencies shall document the allocations and allocation methodology used for staff positions, equipment, supplies, services, or anything else funded with Recycling Fund monies. If the beginning Measure D fund balance is greater than \$300,000 or disbursements in the prior fiscal year, whichever is greater, the municipality must allocate and report on the interest earned on its Measure D funds in that year, leaving that interest in the Measure D account.	Resolution RB 2003-11
2. Recycling Fund Expenditures, Monitoring, and Reporting <i>(continued)</i>	A municipality receiving per capita Recycling Fund disbursements must submit a written expenditure plan for Board approval if its unspent balance at fiscal year-end exceeds \$8.00 times its population basis. The plan must show how the fund balance will be reduced to 25% below this threshold within two years. The agency must provide quarterly and annual implementation updates. Failure to reduce the balance after two years results in ineligibility for Measure D disbursements for a full year, with funds withheld until compliance is achieved. Withheld funds and eligibility are restored once the balance requirement is met. These requirements apply to each year’s Measure D Annual Report starting with FY 2020/21.	Resolution RB 2021-02
3. Recycling Fund Accounting	Recycling fund disbursement may be accounted for through a separate account or a pooled account with a separate and distinct account code.	Resolution RB 2006-12
4. Recycled Product Purchase Preference (RPPP) Program Requirements	Member agencies accumulating more than their last two (2) years’ worth of RPPP funds need to obtain approval from Authority staff for planned uses of funds prior to receiving additional disbursements. If the plan is not implemented by the date indicated, no further disbursements will be made until those funds are used.	Memorandum approved on December 9, 2004

	Requirement	Measure D Subsection
D. General Compliance (All Entities Receiving Measure D Monies)		
1. Compliance with Restriction Against Use of Fund Monies for Contracts Longer than five years	Contracts using Recycling Fund monies shall be made for periods of not more than five (5) years, except that, upon a finding of the Recycling Board that a longer period is necessary in order to capitalize a specific project, the Recycling Board may vote to allow a particular contract to be made for a period of not more than ten (10) years. No contract using Recycling Fund monies shall provide for an option to renew or any similar provision that would result in the extension of a contract, on a less than fully competitive basis, for a cumulative period of more than five (5) years or, in the case of a contract which the Recycling Board has authorized to be made for a longer period for purposes of capitalization, more than ten (10) years.	Subsection 64.060(D)

Appendix B: Measure D Recycling Board Decisions and Memoranda

The Recycling Board passed eight (8) resolutions, one (1) memorandum, and one (1) motion pertaining to the Measure D “per capita” and Recycled Product Purchase Preference (RPPP) programs. These resolutions and the memorandum, provide guidelines and policies related to the distribution, reporting, fund limits, and accounting of Measure D “per capita” and RPPP program funds. The following list summarizes these ten (10) policies, procedures, and rules:

- **Resolution Number RB 94-27** – Adoption of policies for the population distribution of “per capita” funds using California Department of Finance census data, bi-annually
- **Resolution Number RB 96-04** – Adoption of guidelines and policies for the distribution of “leftover” RPPP program funds
- **Resolution Number RB 98-03** – Adoption of policies and procedures for implementation of subsection 64.060(D) of Measure D, relating to use of recycling fund monies for contracts longer than five years
- **Resolution Number RB 2003-10** – Adoption of municipal eligibility to receive Recycling Fund per capita disbursements
- **Resolution Number RB 2003-11** – Adoption of policies, rules, and procedures based on the Five-year Assessment, relating to Recycling Fund “per capita” fund expenditures, monitoring, and reporting by member agencies
- **Resolution Number RB 2006-12** – Adoption of rules regarding member agency accounting and fund balances of Recycling Fund “per capita” allocations
- **Memorandum dated December 1, 2004** – Adoption of rules for RPPP fund balance limits and future distributions of RPPP funds to member agencies¹⁷
- **Motion dated November 8, 2012** – Adoption of policy regarding adequate commercial recycling program
- **Resolution 2014-2 dated November 12, 2014** – Revision to Resolution Number 2006-12. Adoption of revised policy regarding fund balances of Recycling Fund per Capita Allocations
- **Resolution 2021-02 dated June 10, 2021** – Revision to Resolution Number 2014-2. Adoption of revised policy regarding fund balances of Recycling Fund per Capita Allocations

¹⁷ Approved by the Recycling Board at their December 9, 2004, Recycling Board meeting.

Appendix C: Overview of Member Agencies

In this appendix, we provide an overview of the 16 member agencies that received Measure D monies from the Recycling Board during our assessment. These 16 eligible member agencies included:

1. City of Alameda
2. City of Albany
3. City of Berkeley
4. City of Dublin
5. City of Emeryville
6. City of Fremont
7. City of Hayward
8. City of Livermore
9. City of Newark
10. City of Oakland
11. City of Piedmont
12. City of Pleasanton
13. City of San Leandro
14. City of Union City
15. Castro Valley Sanitary District
16. Oro Loma Sanitary District

We provide member agency data, including populations used for Measure D “per capita” distributions; franchised recycling haulers; reporting requirements; and an overview of accounting practices. This appendix is organized into the following four subsections:

- A. Member Agency Population Data*
- B. Member Agency Recycling Program*
- C. Member Agency Reporting Requirements*
- D. Member Agency Measure D Accounting*

A. Member Agency Population Data

Exhibit 18

Member Agencies

Population Data Used for “Per Capita” Allocations of Measure D Funds

Phase I: Fiscal Years 2021/22, 2022/23, and 2023/24

Member Agency	FY 2021/22 Q1 – Q4		FY 2022/23 Q1 - Q4, FY 2023/24 Q1 - Q4	
	2020 Population ^a	Percent of Total Population	2022 Population ^a	Percent of Total Population
1. City of Alameda	81,312	4.89%	78,280	4.67%
2. City of Albany	18,937	1.14%	20,271	1.21%
3. City of Berkeley	122,580	7.37%	124,321	7.41%
4. City of Dublin	65,716	3.95%	72,589	4.33%
5. City of Emeryville	12,298	0.74%	12,905	0.77%
6. City of Fremont	234,220	14.08%	230,504	13.74%
7. City of Hayward	160,311	9.64%	162,954	9.71%
8. City of Livermore	91,861	5.52%	87,955	5.24%
9. City of Newark	48,966	2.94%	47,529	2.83%
10. City of Oakland	433,697	26.07%	440,646	26.27%
11. City of Piedmont	11,453	0.69%	11,270	0.67%
12. City of Pleasanton	79,464	4.78%	79,871	4.76%
13. City of San Leandro ^b	52,758	3.17%	54,605	3.26%
14. City of Union City	73,637	4.43%	70,143	4.18%
15. Castro Valley Sanitary District	54,649	3.29%	54,280	3.24%
16. Oro Loma Sanitary District ^b	121,649	7.31%	129,401	7.71%
Total	1,663,508	100.00%	1,677,524	100.00%

^a Estimated census population data is from Table E-5, California Department of Finance (DOF). Population is adjusted to reflect updated population figures per DOF.

^b Population reflects a transfer of 40 percent of the City of San Leandro's population to the Oro Loma Sanitary District.

B. Member Agency Recycling Program

Each member agency receiving Measure D monies must provide a residential recycling program (Measure D, Subsection 64.090) and make available an adequate commercial recycling program (Measure D, Subsection 64.100). Most member agencies utilize their recycling hauler for both residential and commercial recycling efforts. **Exhibit 19** shows each member agency's recycling hauler(s) and franchise expiration date(s) as of October 2025.

Exhibit 19 Member Agencies Franchised Recycling Haulers (As of October 2025)

Member Agency	Recycling Hauler(s)	Franchise End Date
1. City of Alameda	<ul style="list-style-type: none"> Alameda County Industries 	6/30/2033
2. City of Albany	<ul style="list-style-type: none"> Waste Management of Alameda County 	4/30/2039
3. City of Berkeley	<ul style="list-style-type: none"> Ecology Center City of Berkeley 	6/30/2026 NA
4. City of Dublin	<ul style="list-style-type: none"> Amador Valley Industries 	6/30/2035
5. City of Emeryville	<ul style="list-style-type: none"> Waste Management of Alameda County 	12/31/2030
6. City of Fremont	<ul style="list-style-type: none"> Republic Services 	6/30/2029
7. City of Hayward	<ul style="list-style-type: none"> Tri-CED (subcontractor to Waste Management of Alameda County) 	12/31/2033
8. City of Livermore	<ul style="list-style-type: none"> Livermore Sanitation Inc. 	6/30/2030
9. City of Newark	<ul style="list-style-type: none"> Republic Services 	6/30/2033
10. City of Oakland	<ul style="list-style-type: none"> Waste Management of Alameda County California Waste Solutions 	6/30/2030 6/30/2035
11. City of Piedmont	<ul style="list-style-type: none"> Richmond Sanitary (dba. Republic Services) 	6/30/2028
12. City of Pleasanton	<ul style="list-style-type: none"> Pleasanton Garbage Service 	6/30/2029
13. City of San Leandro	<ul style="list-style-type: none"> Alameda County Industries 	6/30/2035
14. City of Union City	<ul style="list-style-type: none"> Tri-CED Republic Services (subcontract to Tri-CED) 	6/30/2035 6/30/2035
15. Castro Valley Sanitary District	<ul style="list-style-type: none"> Alameda County Industries 	6/30/2029
16. Oro Loma Sanitary District	<ul style="list-style-type: none"> Waste Management of Alameda County 	12/31/2037

C. Member Agency Reporting Requirements

Member agencies must submit an Annual Measure D Programs Report, based on Resolution Number RB 2003-11, using a standard form adopted by the Recycling Board at the March 10, 2011 meeting.¹⁸ Member agencies submit their Annual Measure D Programs Report electronically through an online portal.¹⁹ Member agencies must include their beginning Measure D fund balance, payments received, expenditures, ending Measure D fund balance, receipts, and supplemental documentation. Each year, member agencies submit Measure D “per capita” reports in October.

Member agencies that receive Measure D “per capita” funds also are eligible to receive leftover Recycled Product Purchase Preference (RPPP) funds (Resolution Number RB 96-04, see a copy of this resolution on page B-3). Member agencies must submit to the Recycling Board a Reporting Form for the RPPP program if the member agency had a fund balance in the prior fiscal year and/or Application if leftover funds are available for distribution in the preceding year. To qualify for RPPP funding, member agencies must describe current policies, practices, and accomplishments pertaining to purchasing recycled content materials. Member agencies submit RPPP reports to the Recycling Board in February or March, of each year as applicable.

D. Member Agency Measure D Accounting

Member agencies track their year-to-year Measure D fund balance using one of two methods: (1) an accounting system, or (2) a spreadsheet. Since the prior Five-year Assessment, most member agencies that were using spreadsheets and annual reports have transitioned to an accounting system. **Exhibit 20** presents the methods each member agency uses to account for Measure D “per capita” funds, and to track Measure D fund balances for reporting purposes.

¹⁸ A prior recommendation called for enhancements to the Annual Report and for required documentation for Indirect Administrative Cost Allocations and for Allocations of Personnel costs. These recommendations were adopted by the Recycling Board at the March 10, 2011 meeting. These recommendations became effective July 1, 2011 and were reflected in the Annual Report sent out in August 2012 covering FY 2011/12.

¹⁹ The prior recommendation called for development of a method for member agencies to electronically submit Measure D expense reports online. This recommendation was adopted as part of the September 7, 2017 Technical Advisory Committee (TAC) meeting. The first electronic submissions were due by October 30, 2017.

Exhibit 20
Member Agencies Accounting Practices
Phase I: Fiscal Years 2021/22, 2022/23, and 2023/24

Member Agency	Accounting Method for Measure D "Per Capita Funds"		Tracking Method for Measure D Fund Balances
	Revenues	Expenses	
1. City of Alameda	Pooled Fund, Separate Account Code	Pooled Fund, Separate Account Code	Accounting System
2. City of Albany	Pooled Fund, Separate Account Code	Pooled Fund, Separate Account Code	Accounting System
3. City of Berkeley	Pooled Fund, Separate Account Code	Pooled Fund, Separate Account Code	Accounting System
4. City of Dublin	Separate Fund (some pooling)	Separate Fund (some pooling)	Accounting System
5. City of Emeryville	Separate Fund, Account Code	Separate Fund, Account Code	Accounting System
6. City of Fremont	Separate Fund, Account Code	Separate Fund, Account Code	Accounting System
7. City of Hayward	Separate Fund, Account Code	Separate Fund, Account Code	Accounting System
8. City of Livermore	Separate Fund, Account Code	Separate Fund, Account Code	Accounting System
9. City of Newark	Pooled Fund, Separate Account Code	Pooled Fund, Separate Account Code	Accounting System
10. City of Oakland	Separate Fund, Account Code	Separate Fund, Account Code	Accounting System
11. City of Piedmont	Separate Fund, Account Code	Separate Fund, Account Code	Spreadsheet
12. City of Pleasanton	Separate Fund (some pooling)	Separate Fund, Account Code	Accounting System
13. City of San Leandro	Separate Fund, Account Code	Separate Fund, Account Code	Accounting System / Spreadsheet
14. City of Union City	Separate Fund, Account Code	Separate Fund, Account Code	Accounting System
15. Castro Valley Sanitary District	Pooled Fund, Separate Account Code	Separate Fund, Account Code	Accounting System / Spreadsheet
16. Oro Loma Sanitary District	Separate Fund, Account Code	Separate Fund, Account Code	Accounting System

Appendix D: Selected Member Agency Measure D Compliance Tests

In this appendix, we provide results of our tests of member agency compliance with the following four (4) Measure D compliance requirements:

1. Measure D Member Agency Interest Reporting Requirement (see **Exhibit 21** starting on the next page)
2. Measure D Member Agency Expenditure Plan Requirement (see **Exhibit 22**)
3. Measure D Member Agency Adequate Commercial Recycling and Organics Program (see **Exhibit 23**)
4. Measure D Member Agency Recycled Product Purchase Preference (RPPP) Program Expenditure Approval Requirement (see **Exhibit 24**)

The RPPP Expenditure Approval Requirement, as it currently stands, may not be applicable going forward. Member agencies did not receive RPPP funds during Phase I of the Five-year Assessment, therefore the threshold calculation for any reporting would be anything above \$0.

Exhibit 21
Member Agencies
Test for Interest Reporting Requirement
(Phase I: Fiscal Years 2021/22, 2022/23, and 2023/24)

Page 1 of 3

Fiscal Year 2021/22					
Member Agency	Total Prior Year Disbursement FY 2020/21	Threshold for Reporting Interest	Beginning Fund Balance FY 2021/22 ^a	Must Report Interest	Did Report Interest
1. City of Alameda	\$242,171	\$300,000	\$345,255	Yes	Yes
2. City of Albany	\$55,489	\$300,000	\$202,173	No	No
3. City of Berkeley	\$359,182	\$359,182	\$981,887	Yes	Yes
4. City of Dublin	\$195,722	\$300,000	\$750,368	Yes	Yes
5. City of Emeryville	\$36,035	\$300,000	\$50,100	No	Yes
6. City of Fremont	\$697,576	\$697,576	\$0	No	No
7. City of Hayward	\$469,741	\$469,741	\$744,640	Yes	Yes
8. City of Livermore	\$273,589	\$300,000	\$312,856	Yes	Yes
9. City of Newark	\$143,480	\$300,000	\$740,932	Yes	Yes
10. City of Oakland	\$1,270,813	\$1,270,813	\$0	No	No
11. City of Piedmont	\$33,559	\$300,000	\$0	No	No
12. City of Pleasanton	\$236,667	\$300,000	\$740,689	Yes	Yes
13. City of San Leandro	\$157,129	\$300,000	\$409,435	Yes	Yes
14. City of Union City	\$219,313	\$300,000	\$248,274	No	Yes
15. Castro Valley Sanitary District	\$160,132	\$300,000	\$129	No	No
16. Oro Loma Sanitary District	\$356,453	\$356,453	\$0	No	No

^a Beginning balance shown reflects the beginning balance plus adjustments (if any).

Exhibit 21
Member Agencies
Test for Interest Reporting Requirement
(Phase I: Fiscal Years 2021/22, 2022/23, and 2023/24) *(continued)*

Page 2 of 3

Fiscal Year 2022/23					
Member Agency	Total Prior Year Disbursement FY 2021/22	Threshold for Reporting Interest	Beginning Fund Balance FY 2022/23 ^a	Must Report Interest	Did Report Interest
1. City of Alameda	\$230,697	\$300,000	\$211,806	No	Yes
2. City of Albany	\$57,621	\$300,000	\$188,910	No	No
3. City of Berkeley	\$363,035	\$363,035	\$1,193,396	Yes	Yes
4. City of Dublin	\$206,514	\$300,000	\$504,398	Yes	Yes
5. City of Emeryville	\$37,046	\$300,000	\$62,271	No	Yes
6. City of Fremont	\$675,323	\$675,323	\$0	No	No
7. City of Hayward	\$473,384	\$473,384	\$663,701	Yes	Yes
8. City of Livermore	\$259,592	\$300,000	\$264,576	No	Yes
9. City of Newark	\$179,627	\$300,000	\$629,878	Yes	Yes
10. City of Oakland	\$1,280,236	\$1,280,236	\$0	No	No
11. City of Piedmont	\$33,019	\$300,000	\$5,789	No	No
12. City of Pleasanton	\$232,707	\$300,000	\$570,470	Yes	Yes
13. City of San Leandro	\$157,892	\$300,000	\$420,997	Yes	Yes
14. City of Union City	\$207,311	\$300,000	\$192,383	No	Yes
15. Castro Valley Sanitary District	\$160,197	\$300,000	\$5,664	No	No
16. Oro Loma Sanitary District	\$368,971	\$368,971	\$0	No	No

^a Beginning balance shown reflects the beginning balance plus adjustments (if any).

Exhibit 21
Member Agencies
Test for Interest Reporting Requirement
(Phase I: Fiscal Years 2021/22, 2022/23, and 2023/24) *(continued)*

Page 3 of 3

Fiscal Year 2023/24					
Member Agency	Total Prior Year Disbursement FY 2022/23	Threshold for Reporting Interest	Beginning Fund Balance FY 2023/24 ^a	Must Report Interest	Did Report Interest
1. City of Alameda	\$230,821	\$300,000	\$56,034	No	No
2. City of Albany	\$59,107	\$300,000	\$71,142	No	No
3. City of Berkeley	\$362,501	\$362,501	\$515,802	Yes	Yes
4. City of Dublin	\$214,040	\$300,000	\$384,064	Yes	Yes
5. City of Emeryville	\$38,052	\$300,000	\$76,730	No	Yes
6. City of Fremont	\$679,678	\$679,678	\$0	No	No
7. City of Hayward	\$359,612	\$359,612	\$370,182	Yes	Yes
8. City of Livermore	\$259,349	\$300,000	\$299,156	No	Yes
9. City of Newark	\$173,701	\$300,000	\$324,213	Yes	Yes
10. City of Oakland	\$1,299,315	\$1,299,315	\$5,712	No	No
11. City of Piedmont	\$33,231	\$300,000	\$1,420	No	Yes
12. City of Pleasanton	\$235,512	\$300,000	\$367,174	Yes	Yes
13. City of San Leandro	\$161,011	\$300,000	\$396,667	Yes	Yes
14. City of Union City	\$206,828	\$300,000	\$98,494	No	Yes
15. Castro Valley Sanitary District	\$158,272	\$300,000	\$8,186	No	No
16. Oro Loma Sanitary District	\$377,314	\$377,314	\$0	No	No

^a Beginning balance shown reflects the beginning balance plus adjustments (if any).

Exhibit 22
Member Agencies
Test for Expenditure Plan Requirement
(Phase I: Fiscal Years 2021/22, 2022/23, and 2023/24)

Page 1 of 3

Fiscal Year 2021/22				
Member Agency	\$8 per Capita ^a	Ending Fund Balance FY 2021/22 ^b	Must Prepare Expenditure Plan [^]	Expenditure Plan Prepared
1. City of Alameda	\$650,496	\$211,806	No	N/A
2. City of Albany	\$151,496	\$188,910	Yes	Yes
3. City of Berkeley	\$980,640	\$1,193,396	Yes	Yes
4. City of Dublin	\$525,728	\$504,398	No	N/A
5. City of Emeryville	\$98,384	\$62,271	No	N/A
6. City of Fremont	\$1,873,760	\$0	No	N/A
7. City of Hayward	\$1,282,488	\$663,701	No	N/A
8. City of Livermore	\$734,888	\$261,602	No	N/A
9. City of Newark	\$391,728	\$629,878	Yes	Yes
10. City of Oakland	\$3,469,576	\$0	No	N/A
11. City of Piedmont	\$91,624	\$5,789	No	N/A
12. City of Pleasanton	\$635,712	\$570,470	No	N/A
13. City of San Leandro	\$422,064	\$571,021	Yes	No
14. City of Union City	\$589,096	\$192,383	No	N/A
15. Castro Valley Sanitary District	\$437,192	\$5,664	No	N/A
16. Oro Loma Sanitary District	\$973,192	\$0	No	N/A

^a The \$8 per capita calculation was based on November 2021 Measure D quarterly disbursement using estimated 2020 census data.

^b Beginning balance shown reflects the beginning balance plus adjustments (if any).

[^] Alameda County Source Reduction and Recycling Board revised and replaced "Rule 2" from Resolution #RB 2006-12 with the following #RB 2021-02: Any municipality receiving per capita disbursements of Recycling Fund monies under the Alameda County Waste Reduction and Recycling Act, Section 64.060, shall present to the Board for its approval a written expenditure plan if, at the end of any fiscal year, that municipality has an unspent balance of such monies that exceeds the amount of \$8.00 (eight dollars) multiplied by the population basis used for the first quarterly disbursement of that fiscal year. Rule 2 applies to the Measure D Annual Reports submitted after the end of FY 2013/14, and each year thereafter.

Exhibit 22
Member Agencies
Test for Expenditure Plan Requirement
(Phase I: Fiscal Years 2021/22, 2022/23, and 2023/24) *(continued)*

Page 2 of 3

Fiscal Year 2022/23				
Member Agency	\$8 per Capita ^a	Ending Fund Balance FY 2022/23 ^b	Must Prepare Expenditure Plan [^]	Expenditure Plan Prepared
1. City of Alameda	\$626,240	\$56,034	No	N/A
2. City of Albany	\$162,168	\$71,142	No	N/A
3. City of Berkeley	\$994,568	\$515,802	No	N/A
4. City of Dublin	\$580,712	\$384,064	No	N/A
5. City of Emeryville	\$103,240	\$76,730	No	N/A
6. City of Fremont	\$1,844,032	\$0	No	N/A
7. City of Hayward	\$1,303,632	\$370,182	No	N/A
8. City of Livermore	\$703,640	\$295,874	No	N/A
9. City of Newark	\$380,232	\$324,213	No	N/A
10. City of Oakland	\$3,525,168	\$5,712	No	N/A
11. City of Piedmont	\$90,160	\$1,420	No	N/A
12. City of Pleasanton	\$638,968	\$367,174	No	N/A
13. City of San Leandro	\$436,840	\$588,197	Yes	No
14. City of Union City	\$561,144	\$98,494	No	N/A
15. Castro Valley Sanitary District	\$434,240	\$8,186	No	N/A
16. Oro Loma Sanitary District	\$1,035,208	\$0	No	N/A

^a The \$8 per capita calculation was based on November 2022 Measure D quarterly disbursement using 2020 census data.

^b Beginning balance shown reflects the beginning balance plus adjustments (if any).

[^] Alameda County Source Reduction and Recycling Board revised and replaced "Rule 2" from Resolution #RB 2006-12 with the following (#RB 2021-02): Any municipality receiving per capita disbursements of Recycling Fund monies under the Alameda County Waste Reduction and Recycling Act, Section 64.060, shall present to the Board for its approval a written expenditure plan if, at the end of any fiscal year, that municipality has an unspent balance of such monies that exceeds the amount of \$8.00 (eight dollars) multiplied by the population basis used for the first quarterly disbursement of that fiscal year. Rule 2 applies to the Measure D Annual Reports submitted after the end of FY 2013/14, and each year thereafter.

Exhibit 22
Member Agencies
Test for Expenditure Plan Requirement
(Phase I: Fiscal Years 2021/22, 2022/23, and 2023/24) *(continued)*

Fiscal Year 2023/24				
Member Agency	\$8 per Capita ^a	Ending Fund Balance FY 2023/24 ^b	Must Prepare Expenditure Plan [^]	Expenditure Plan Prepared
1. City of Alameda	\$626,240	\$0	No	N/A
2. City of Albany	\$162,168	\$13,489	No	N/A
3. City of Berkeley	\$994,568	\$534,929	No	N/A
4. City of Dublin	\$580,712	\$128,701	No	N/A
5. City of Emeryville	\$103,240	\$86,129	No	N/A
6. City of Fremont	\$1,844,032	\$0	No	N/A
7. City of Hayward	\$1,303,632	\$308,720	No	N/A
8. City of Livermore	\$703,640	\$288,440	No	N/A
9. City of Newark	\$380,232	\$134,679	No	N/A
10. City of Oakland	\$3,525,168	\$5,712	No	N/A
11. City of Piedmont	\$90,160	\$3,181	No	N/A
12. City of Pleasanton	\$638,968	\$259,127	No	N/A
13. City of San Leandro	\$436,840	\$680,168	Yes	Yes
14. City of Union City	\$561,144	\$135,255	No	N/A
15. Castro Valley Sanitary District	\$434,240	\$605	No	N/A
16. Oro Loma Sanitary District	\$1,035,208	\$0	No	N/A

^a The \$8 per capita calculation was based on November 2023 Measure D quarterly disbursement using 2022 census data.

^b Beginning balance shown reflects the beginning balance plus adjustments (if any).

[^] Alameda County Source Reduction and Recycling Board revised and replaced “Rule 2” from Resolution #RB 2006-12 with the following (#RB 2021-02): Any municipality receiving per capita disbursements of Recycling Fund monies under the Alameda County Waste Reduction and Recycling Act, Section 64.060, shall present to the Board for its approval a written expenditure plan if, at the end of any fiscal year, that municipality has an unspent balance of such monies that exceeds the amount of \$8.00 (eight dollars) multiplied by the population basis used for the first quarterly disbursement of that fiscal year. Rule 2 applies to the Measure D Annual Reports submitted after the end of FY 2013/14, and each year thereafter.

Exhibit 23**Member Agencies****Test for Adequate Commercial Recycling Program Requirement – Phase I****(Phase I: Fiscal Years 2021/22, 2022/23, and 2023/24)**

Member Agency	1. Participation in ACWMA Mandatory Commercial Recycling Program	2. Three Hour Technical Assistance Work Time, per Organics Generating Business	3. Achieve 50% Participation Rate in Commercial Organics Program	If Unmet, Plans/Efforts to Meet Criteria
1. City of Alameda	Yes	N/A	Yes	N/A
2. City of Albany	Yes	N/A	Yes	N/A
3. City of Berkeley	Yes	N/A	Yes	N/A
4. City of Dublin	Yes	N/A	Yes	N/A
5. City of Emeryville	Yes	N/A	Yes	N/A
6. City of Fremont	Yes	N/A	Yes	N/A
7. City of Hayward	Yes	N/A	Yes	N/A
8. City of Livermore	Yes	N/A	Yes	N/A
9. City of Newark	Yes	N/A	Yes	N/A
10. City of Oakland	Yes	N/A	Yes	N/A
11. City of Piedmont	Yes	N/A	Yes	N/A
12. City of Pleasanton	Yes	N/A	Yes	N/A
13. City of San Leandro	Yes	N/A	Yes	N/A
14. City of Union City	Yes	N/A	Yes	N/A
15. Castro Valley Sanitary District	Yes	N/A	Yes	N/A
16. Oro Loma Sanitary District	Yes	N/A	Yes	N/A

Exhibit 24

Member Agencies

**Recycled Product Purchase Preference (RPPP) Program – Test for Funding Approval Requirement
(Phase I: Fiscal Years 2021/22, 2022/23, and 2023/24)**

Page 1 of 3

Fiscal Year 2021/22					
Member Agency	FY 2020/21 RPPP Funds	FY 2021/22 RPPP Funds	Total Prior Two (2) Years of RPPP Funds	Beginning Fund Balance FY 2022/23	Approval Required for Additional Funds
1. City of Alameda	\$0	\$0	\$0	\$0	N/A
2. City of Albany	–	–	–	–	N/A
3. City of Berkeley	–	–	–	21,709	Yes
4. City of Dublin	–	–	–	–	N/A
5. City of Emeryville	–	–	–	–	N/A
6. City of Fremont	–	–	–	–	N/A
7. City of Hayward	–	–	–	3,666	Yes
8. City of Livermore	–	–	–	–	N/A
9. City of Newark	–	–	–	–	N/A
10. City of Oakland	–	–	–	36,925	Yes
11. City of Piedmont	–	–	–	–	N/A
12. City of Pleasanton	–	–	–	–	N/A
13. City of San Leandro	–	–	–	–	N/A
14. City of Union City	–	–	–	–	N/A
15. Castro Valley Sanitary District	–	–	–	27,861	Yes
16. Oro Loma Sanitary District	–	–	–	–	N/A

¹ Member agencies last received annual RPPP distributions in FY 2009/10. Going forward member agencies may apply for a portion of the remaining RPPP funds unspent in the prior year, as is the case for FY 2022/23.

Exhibit 24**Member Agencies****Recycled Product Purchase Preference (RPPP) Program – Test for Funding Approval Requirement
(Phase I: Fiscal Years 2021/22, 2022/23, and 2023/24) (continued)**

Page 2 of 3

Fiscal Year 2022/23					
Member Agency	FY 2021/22 RPPP Funds	FY 2022/23 RPPP Funds	Total Prior Two (2) Years of RPPP Funds	Beginning Fund Balance FY 2023/24	Approval Required for Additional Funds
1. City of Alameda	\$0	\$0	\$0	\$0	N/A
2. City of Albany	–	–	–	–	N/A
3. City of Berkeley	–	–	–	21,709	Yes
4. City of Dublin	–	–	–	–	N/A
5. City of Emeryville	–	–	–	–	N/A
6. City of Fremont	–	–	–	–	N/A
7. City of Hayward	–	–	–	3,666	Yes
8. City of Livermore	–	–	–	–	N/A
9. City of Newark	–	–	–	–	N/A
10. City of Oakland	–	–	–	36,925	Yes
11. City of Piedmont	–	–	–	–	N/A
12. City of Pleasanton	–	–	–	–	N/A
13. City of San Leandro	–	–	–	–	N/A
14. City of Union City	–	–	–	–	N/A
15. Castro Valley Sanitary District	–	–	–	27,861	Yes
16. Oro Loma Sanitary District	–	–	–	–	N/A

Exhibit 24

Member Agencies

**Recycled Product Purchase Preference (RPPP) Program – Test for Funding Approval Requirement
(Phase I: Fiscal Years 2021/22, 2022/23, and 2023/24) (continued)**

Fiscal Year 2023/24					
Member Agency	FY 2022/23 RPPP Funds	FY 2023/24 RPPP Funds	Total Prior Two (2) Years of RPPP Funds	Beginning Fund Balance FY 2024/25	Approval Required for Additional Funds
1. City of Alameda	\$0	\$0	\$0	\$0	N/A
2. City of Albany	–	–	–	–	N/A
3. City of Berkeley	–	–	–	21,709	Yes
4. City of Dublin	–	–	–	–	N/A
5. City of Emeryville	–	–	–	–	N/A
6. City of Fremont	–	–	–	–	N/A
7. City of Hayward	–	–	–	3,666	Yes
8. City of Livermore	–	–	–	–	N/A
9. City of Newark	–	–	–	–	N/A
10. City of Oakland	–	–	–	36,925	Yes
11. City of Piedmont	–	–	–	–	N/A
12. City of Pleasanton	–	–	–	–	N/A
13. City of San Leandro	–	–	–	–	N/A
14. City of Union City	–	–	–	–	N/A
15. Castro Valley Sanitary District	–	–	–	27,861	Yes
16. Oro Loma Sanitary District	–	–	–	–	N/A

Appendix E: Measure D Fund Balances

This appendix provides a summary of Measure D fund balances for the Recycling Board and the member agencies. These fund balances result from our assessment of the Recycling Board, and member agency, finances over the five years. Subsection 64.040(C) of Measure D requires an accounting of monies spent by the Recycling Board and results provided in this appendix fulfill this accounting requirement.

This appendix is organized as follows:

- A. *Recycling Board Fund Balances*
- B. *Member Agency Fund Balances*

A. Recycling Board Fund Balances

The Recycling Board uses eight Measure D program fund accounts. These eight accounts include:

- | | |
|--|--|
| 1. Member Agencies | 5. Recycled Product Purchase Preference (RPPP) Program |
| 2. Non-Profit Grant Program | 6. Discretionary |
| 3. Source Reduction Program | 7. Administration ²⁰ |
| 4. Recycled Product Market Development Program | 8. Pre-March 1995 Funds Collected |

Each of these accounts received Measure D surcharge monies, based on the Measure D, Subsection 64.060(B) distribution requirements. Member agency (“per capita”) and discretionary funds generated additional revenues from interest allocations, based on daily fund balances.

Each of the Recycling Board’s eight funds had expenditures and carried a balance during the three fiscal years. These Measure D fund balances are presented in **Exhibit 25**.

Exhibit 26 presents the Measure D surcharge revenues, interest allocations, program expenditures, and beginning and ending balances of Measure D program funds, for the three fiscal years of 2021/22, 2022/23, and 2023/24.

The Recycling Board’s total fund balance decreased from \$8.8 million at the beginning of FY 2021/22 to \$4.8 million at the end of FY 2023/24. This decline reflects ongoing program spending that outpaced new revenues and transfers. The Recycled Product Market Development and Non-Profit Grant programs continued to hold the largest fund balances over the period, though both declined steadily as grant and project activities continued. The Source Reduction Program experienced moderate fluctuation, increasing in FY 2023/24 before decreasing slightly by year-end. The Recycled Product Purchase Preference Program remained relatively stable with modest growth. Discretionary funds, which include administrative costs, declined each year as resources were drawn down to support program and Board operations. The Member Agency fund improved from a small negative balance in FY 2021/22 to a positive year-end balance by FY 2023/24. The Pre-March 1995 funds remained unchanged throughout the three-year period. Overall, the downward trend in fund balances primarily reflects active program implementation and disbursement of grant funding aligned with the Board’s strategic priorities.

²⁰ As of fiscal year 2013/14, the Recycling Board began transferring the administrative fund balance into the discretionary account.

Exhibit 25
Alameda County Source Reduction and Recycling Board
Measure D Program Fund Balances
(Phase I: Fiscal Years 2021/22, 2022/23, and 2023/24)

Account Number	Program	Beginning Fund Balance			Ending Fund Balance
		FY 2021/22	FY 2022/23	FY 2023/24	FY 2023/24
RB 27	Member Agencies	(\$3,540)	\$0	\$3,444	\$5,961
RB 6C	Non-Profit Grant Program	2,338,594	1,983,855	2,002,577	1,239,738
RB 6D	Source Reduction Program	380,073	296,433	740,471	515,273
RB 6E	Recycled Product Market Development Program	3,649,805	2,754,709	2,000,113	1,543,175
RB 6F	Recycled Product Purchase Preference (RPPP) Program	207,859	234,758	224,904	260,508
RB 6B	Discretionary (includes Admin)	1,506,535	1,138,349	721,026	587,181
RB 6A	Administration	\$0	\$0	\$0	\$0
	Pre-March 1995 Funds Collected	694,981	694,981	694,981	694,981
	Total	\$8,774,307	\$7,103,085	\$6,387,516	\$4,846,817

Exhibit 26
Alameda County Source Reduction and Recycling Board
Changes in Measure D Program Fund Balances
(Phase I: Fiscal Years 2021/22, 2022/23, and 2023/24)

Page 1 of 2

Description	Member Agencies	Non-Profit Grant Program	Source Reduction Program	Recycled Product Market Development Program	Recycled Product Purchase Preference (RPPP) Program	Discretionary	Administration	Pre-March 1995	Total
FY 2021/22									
Beginning Fund Balance	-\$3,540	\$2,338,594	\$380,073	\$3,649,805	\$207,859	\$1,506,535	\$0	\$694,981	\$8,774,307
Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Adj Beginning Fund Balance	-\$3,540	\$2,338,594	\$380,073	\$3,649,805	\$207,859	\$1,506,535	\$0	\$694,981	\$8,774,307
Revenues									
Measure D Fees	\$4,875,709	\$975,147	\$975,147	\$975,147	\$487,574	\$1,462,720	\$0	\$0	\$9,751,444
<i>(Validated Percent Allocation)</i>	50%	10%	10%	10%	5%	15%	0%	0%	100%
Interest	\$5,681	\$0	\$0	\$0	\$0	\$60,481	\$0	\$0	\$66,162
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$4,881,390	\$975,147	\$975,147	\$975,147	\$487,574	\$1,523,201	\$0	\$0	\$9,817,606
Expenditures	\$4,877,850	\$1,329,886	\$1,058,787	\$1,870,243	\$460,675	\$1,891,387	\$0	\$0	\$11,488,828
Transfer in (out)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$0	\$1,983,855	\$296,433	\$2,754,709	\$234,758	\$1,138,349	\$0	\$694,981	\$7,103,085
FY 2022/23									
Beginning Fund Balance	\$0	\$1,983,855	\$296,433	\$2,754,709	\$234,758	\$1,138,349	\$0	\$694,981	\$7,103,085
Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	-
Adj Beginning Fund Balance	\$0	\$1,983,855	\$296,433	\$2,754,709	\$234,758	\$1,138,349	\$0	\$694,981	\$7,103,085
Revenues									
Measure D Fees	\$4,937,106	\$987,421	\$987,421	\$987,421	\$493,711	\$1,481,110	\$0	\$0	\$9,874,190
<i>(Validated Percent Allocation)</i>	50%	10%	10%	10%	5%	15%	0%	0%	100%
Interest	\$10,299	\$0	\$0	\$0	\$0	\$124,859	\$0	\$0	\$135,158
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$4,947,405	\$987,421	\$987,421	\$987,421	\$493,711	\$1,605,969	\$0	\$0	\$10,009,348
Expenditures	\$4,943,961	\$968,699	\$543,383	\$1,742,017	\$503,565	\$2,023,292	\$0	\$0	\$10,724,917
Transfer in (out)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$3,444	\$2,002,577	\$740,471	\$2,000,113	\$224,904	\$721,026	\$0	\$694,981	\$6,387,516

Exhibit 26
Alameda County Source Reduction and Recycling Board
Changes in Measure D Program Fund Balances
(Phase I: Fiscal Years 2021/22, 2022/23, and 2023/24) (continued)

Page 2 of 2

Description	Member Agencies	Non-Profit Grant Program	Source Reduction Program	Recycled Product Market Development Program	Recycled Product Purchase Preference (RPPP) Program	Discretionary	Administration	Pre-March 1995	Total
FY 2023/24									
Beginning Fund Balance	\$3,444	\$2,002,577	\$740,471	\$2,000,113	\$224,904	\$721,026	\$0	\$694,981	\$6,387,516
Adjustments	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Adj Beginning Fund Balance	\$3,444	\$2,002,577	\$740,471	\$2,000,113	\$224,904	\$721,026	\$0	\$694,981	\$6,387,516
Revenues									
Measure D Fees	\$4,695,098	\$939,020	\$939,020	\$939,020	\$469,510	\$1,408,530	\$0	\$0	\$9,390,198
<i>(Validated Percent Allocation)</i>	50%	10%	10%	10%	5%	15%	0%	0%	100%
Interest	\$22,779	\$0	\$0	\$0	\$0	\$177,551	\$0	\$0	\$200,330
Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenues	\$4,717,877	\$939,020	\$939,020	\$939,020	\$469,510	\$1,586,081	\$0	\$0	\$9,590,528
Expenditures	\$4,715,360	\$1,701,859	\$1,164,218	\$1,395,958	\$433,906	\$1,719,926	\$0	\$0	\$11,131,227
Transfer in (out)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ending Fund Balance	\$5,961	\$1,239,738	\$515,273	\$1,543,175	\$260,508	\$587,181	\$0	\$694,981	\$4,846,817

B. Member Agency Fund Balances

Member agencies receive “per capita” funds on a quarterly basis and may receive RPPP program funds on an annual basis, depending on fund availability. Member agencies tracked expenditures each year, accounting for the beginning fund balance, expenditures, and ending fund balance.²¹ **Exhibit 27** presents member agency “per capita” fund balances at the beginning and end of Phase I.

Few member agencies expended their entire Measure D “per capita” funds in any given year. Member agencies’ ending fund balances for Phase I ranged between \$0 and \$680,168. Member agencies carried an average fiscal year 2023/24 ending fund balance of approximately \$161,196.²²

Exhibit 28 presents member agency recycled product purchase program (RPPP) fund balances at the beginning and end of Phase I. Fund balances are adjusted to reflect actual RPPP expenditures. None of the four member agencies with remaining RPPP fund balances incurred RPPP expenditure during Phase I.

²¹ The fund balance is the amount of funds remaining after expenditures have been deducted from the beginning balance and revenues received (including interest), in the fiscal year.

²² This ending balance reflects an adjusted \$0 balances for those member agencies reporting a negative balance at the end of the fiscal year. This reflects member agencies inability to carry over a negative balance into the following year.

Exhibit 27
Member Agencies
Measure D “Per Capita” Fund Balances
(Phase I: Fiscal Years 2021/22, 2022/23, and 2023/24)

Member Agency	Fund Balance as of June 30, 2021	Plus Adjustments Over Three Phase I Fiscal Years	Plus Monies Received Over Three Phase I Fiscal Years ^a	Plus Interest Income Over Three Phase I Fiscal Years	Less Monies Expended Over Three Phase I Fiscal Years ^c	Fund Balance as of June 30, 2024
1. City of Alameda	\$400,046	\$(54,791)	\$682,388	\$36,077	\$1,063,720	–
2. City of Albany	202,173	–	174,693	–	363,378	13,489
3. City of Berkeley	955,103	26,784	1,081,032	31,897	1,559,887	534,929
4. City of Dublin	750,368	–	625,735	37,287	1,284,688	128,701
5. City of Emeryville	50,100	–	111,823	4,206	80,000	86,129
6. City of Fremont	–	–	2,004,926	–	2,004,926	–
7. City of Hayward	744,640	–	1,298,963	54,990	1,789,874	308,720
8. City of Livermore	312,856	6,256	765,068	10,789	806,530	288,440
9. City of Newark	565,246	175,686	489,231	18,058	1,113,542	134,679
10. City of Oakland	–	–	3,812,704	–	3,806,993	5,712
11. City of Piedmont	(18,130)	18,130	97,726	2,693	97,238	3,181
12. City of Pleasanton	740,689	–	690,968	12,734	1,185,264	259,127
13. City of San Leandro ^b	409,435	109,437	593,535	23,334	455,574	680,168
14. City of Union City	246,459	1,815	609,563	10,863	733,446	135,255
15. Castro Valley Sanitary District	201,816	(201,687)	473,682	–	473,207	605
16. Oro Loma Sanitary District	(173,041)	173,041 ^b	1,116,307	–	1,116,307	–
Total	\$5,387,761	\$254,672	\$14,628,347	\$242,928	\$17,943,542	\$2,579,134

^a The amounts shown in this column do not match the amounts in Exhibit 12 due to timing differences between amounts paid by the Recycling Board and amounts reported on member agency annual reports.

^b As part of the agreement for *Refuse, Green Waste and Recycling Services in the L3 Area*, Oro Loma Sanitary District recorded payment to the City of San Leandro for a portion of the District’s “per capita” monies. The City of San Leandro received three (3) pass-through Measure D payments from the Oro Loma Sanitary District as part of a separate agreement (\$40,587 in FY 2021/22, \$41,505 in FY 2022/23, and \$40,702 in FY 2023/24). As requested by the Recycling Board, the City of San Leandro maintains separate funds for the revenues and expenditures related to this agreement, excluding these revenues and expenditures from its Measure D “per capita” reports. The City of San Leandro’s beginning Oro Loma fund balance was \$198,437.44 for FY 2021/22. The City of San Leandro did not expend any of these funds during FY 2021/22 to 2023/24.

^c The amounts shown in this column reflect total expenses amounts covered by Measure D funds, including adjustments, though allowable expenses encumbered by the member agency may be larger.

Exhibit 28
Member Agencies
Recycled Product Purchase Program (RPPP) Fund Balances
(Phase I: Fiscal Years 2021/22, 2022/23, and 2023/24)

Member Agency	Fund Balance as of June 30, 2021	Plus Monies Received Over Three Phase I Fiscal Years	Less Monies Expended Over Three Phase I Fiscal Years	Fund Balance as of June 30, 2024
1. City of Alameda	\$0	\$0	\$0	\$0
2. City of Albany	–	–	–	–
3. City of Berkeley	\$21,709	–	–	\$21,709
4. City of Dublin	–	–	–	–
5. City of Emeryville	–	–	–	–
6. City of Fremont	–	–	–	–
7. City of Hayward	\$3,666	–	–	\$3,666
8. City of Livermore	–	–	–	–
9. City of Newark	–	–	–	–
10. City of Oakland	\$36,925	–	–	\$36,925
11. City of Piedmont	–	–	–	–
12. City of Pleasanton	–	–	–	–
13. City of San Leandro	–	–	–	–
14. City of Union City	–	–	–	–
15. Castro Valley Sanitary District	\$27,861	–	–	\$27,861
16. Oro Loma Sanitary District	–	–	–	–

Appendix F: Description of Grants Assessed

The Recycling Board awarded grants to non-profits, providing funding for innovative projects intended to increase individual and community involvement in recycling and source reduction efforts. As specified in Subsection 64.060(B) of Measure D, the Recycling Board must allocate 10 percent of Measure D funds to a grant program for non-profit organizations engaged in maximizing recycling, composting, and waste reduction within the County.

During Phase I, the Recycling Board awarded 107 grants through open procurement cycles totaling \$1,426,062, and 9 contracts for StopWaste program services totaling \$956,221. From these 107 open procurement grants, and 9 program services contracts, we selected 21 open procurement grants and 3 program services contracts for detailed compliance testing.

Exhibit 29 summarizes the number, and dollar amounts, of grants tested during Phase I. During Phase I, the 21 selected open procurement grants represent 32 percent of open procurement awards for fiscal years 2021/22 through 2023/24. The selected open procurement grants ranged from \$7,500 to \$30,000 per grant. The 3 grants for program services represent 93 percent of program services for fiscal years 2021/22 through 2023/24. The selected program service grants ranged from \$5,000 to \$863,738 per grant. In total, for Phase I, we selected and tested 24 grants representing \$1,347,847 or 57 percent, of the grant funds awarded between fiscal years 2021/22 and 2023/24.

We requested StopWaste contact select grant funds recipients and Board contract managers, during August/September 2025 for Phase I in an effort to understand their operations and expenditures related to the grants. Grant funds recipients provided the following types of data and information in support of Measure D grant funding received:

- Accounting summaries
- Activity dates and attendance lists
- Check stubs
- Diversion tracking reports
- Educational and promotional materials
- Expenditure summaries
- Progress and final project reports
- Invoices
- Payroll summaries
- Physical inspections
- Project deliverables (e.g., final reports)
- Project narratives
- Promotional material samples
- Supplemental documentation

Exhibit 30 provides a summary of the 24 grant funds recipients selected during Phase I. In the remainder of this appendix, we provide an overview of each of the grants and contracts we evaluated, specific findings related to the grant or contract, and our conclusions concerning whether the grant funds recipient met Measure D requirements. The remainder of this appendix is organized as follows:

- A. Recipients of Grants Awarded Through Open Procurement Cycles*
- B. Recipients of Grants Awarded for Needed StopWaste Program Services*

Exhibit 29
Summary of Grants Awarded and Tested
(Phase I: Fiscal Years 2021/22, 2022/23, and 2023/24)

Fiscal Year	Grants Awarded		Grants Tested		Percent of Awarded Amount Tested
	Number	Amount ²³	Number	Amount ²⁴	
Phase I: Grants Awarded Through Open Procurement Cycles					
2021/22	38	\$467,532	10	\$204,710	44%
2022/23	40	440,052	6	108,569	25%
2023/24	29	518,479	5	142,605	28%
Subtotal	107	\$1,426,062	21	\$455,884	32%
Phase I: Grants Awarded as Contracts for Program Services Needed by StopWaste					
2021/22	3	\$25,560	1	\$10,000	39%
2022/23	3	878,738	1	863,738	98%
2023/24	3	51,923	1	18,225	35%
Subtotal	9	\$956,221	3	891,963	93%
Phase I Total	116	\$2,382,283	24	\$1,347,847	57%

Exhibit 30
Non-Profit Grant Recipient Summary
(Phase I: Fiscal Years 2021/22, 2022/23, and 2023/24)

Fiscal Year	Grant Recipient	Grant Purpose(s)	Validated Recycling Board Disbursements to Grant Recipient	Total Award Amount
Grants Awarded Through Open Procurement Cycles				
2021/22	1. Berkeley Friends Church	Funded the purchase of reusable insulated cooler bags and reinforced totes for the Pantry at Your Door program to reduce waste and improve safe food handling for at-risk populations.	\$9,000.00 <u>1,000.00</u> \$10,000.00	\$10,000.00
	2. The Salvation Army, a California Corporation	Funded the purchase of an electric pallet jack, reusable totes, and pallet wraps to improve food handling, storage, and distribution efficiency at the Tri-Cities Corps.	\$6,804.00 <u>756.00</u> \$7,560.00	\$7,560.00
	3. A Greater Grace Community Services	Supported expansion of Greater Grace's food recovery and distribution program in Oakland by increasing service capacity, extending distribution hours, adding a day, and purchasing needed supplies and equipment.	\$10,000.00 2,000.00 <u>8,000.00</u> \$20,000.00	\$20,000.00
	4. Candi Thornton / Arsola's	Funded the expansion of food pantry operations, including added pop-up sites, outreach to encampments, increased service to seniors, and greater overall food recovery.	\$10,000.00 2,000.00 <u>8,000.00</u> \$20,000.00	\$20,000.00

²³ The total amount under "Grants Awarded" does reflect any amendments made to the total contract amount.

²⁴ The total amount under "Grants Tested" reflects any amendments made to the total contract amount.

Fiscal Year	Grant Recipient	Grant Purpose(s)	Validated Recycling Board Disbursements to Grant Recipient	Total Award Amount
	5. Earth Island Institute	Supported Food Shift's PAWSitive Food Recovery & Upcycling project to turn spent grain, bananas, and chicken fat into dog treats while training workers and expanding upcycling practices.	\$10,000.00 8,000.00 <u>2,000.00</u> \$20,000.00	\$20,000.00
	6. ReScape California	Sponsored ReScape/Bay-Friendly landscaping trainings and scholarships for public-agency staff, supporting sustainable landscaping education and WELO enforcement workshops.	\$20,000.00 15,000.00 <u>5,000.00</u> \$40,000.00 (open)	\$55,000.00
	7. Common Vision	Partnered with Good Eggs to model cooperative food recovery using school gardens as community distribution hubs and develop an equity-focused case study on food-waste reduction.	\$10,000.00 8,000.00 <u>2,000.00</u> \$20,000.00	\$20,000.00
	8. Telegraph Community Ministry Center	Provided funding to purchase a mobile pantry vehicle, expand food recovery and donor partnerships, and reach homebound or mobility-limited clients in Oakland.	\$15,000.00 <u>5,000.00</u> \$20,000.00	\$20,000.00
	9. Mandela Grocery Cooperative	Supported the expansion of the Sunday Service program to distribute meals and groceries made from surplus food, grow donor partnerships, and engage volunteers.	\$10,000.00 <u>7,150.00</u> \$17,150.00	\$17,150.00
	10. Berkeley Student Food Collective	Funded community kitchen expansion to increase food recovery and Pay-What-You-Want meals, train volunteers in safe food handling, and support purchasing from local and sustainable farms.	\$10,000.00 <u>5,000.00</u> \$15,000.00	\$15,000.00
2022/23	11. San Lorenzo Family Help Center	Expanded the food recovery program by hiring warehouse support, adding storage equipment, translating outreach materials, and operating a five-day-a-week pantry serving 2,500 families per month.	\$10,000.00 8,000.00 <u>2,000.00</u> \$20,000.00	\$20,000.00
	12. East Bay Asian Local Development Corporation	Expanded Oakland Chinatown's food distribution to serve nearly 500 households monthly, strengthen volunteer participation, and increase food safety and tracking of recovered food.	\$10,000.00 8,000.00 <u>2,000.00</u> \$20,000.00	\$20,000.00
	13. The Peace Haven Corporation	Funded purchase and use of commercial refrigerators, freezers, and carts to expand cold-storage capacity for surplus food donations and reduce spoilage.	\$9,000 .00 <u>1,000.00</u> \$10,000.00	\$10,000.00
	14. Shepherd's Gate	Provided funds to purchase cold-storage and handling equipment, support staff time, and improve food recovery and redistribution while ensuring food safety certification.	\$9,284.50 5,570.70 1,856.90 <u>1,856.90</u> \$18,569.00	\$18,569.00

Fiscal Year	Grant Recipient	Grant Purpose(s)	Validated Recycling Board Disbursements to Grant Recipient	Total Award Amount
	15. Oakland Communities United for Equity and Justice	Supported recovery of surplus food, culturally relevant meal preparation, and distribution to low-income residents while employing local coordinators and tracking recovered food and donor data.	\$10,000.00 8,000.00 <u>2,000.00</u> \$20,000.00	\$20,000.00
	16. Tri-Valley Haven for Women	Expanded grocery rescue and mobile pantry programs, increased food recovery and donor partnerships, and incorporated client education and food-safety training.	\$10,000.00 8,000.00 <u>2,000.00</u> \$20,000.00	\$20,000.00
2023/24	17. All Good Living Foundation Inc.	Expanded school-based Community Closets by installing refrigeration/freezer equipment and coordinating food recovery and distribution to reduce food waste in East Bay schools.	\$24,000.00 3,000.00 <u>3,000.00</u> \$30,000.00	\$30,000.00
	18. Mercy Retirement and Care Center	Installed a walk-in freezer and cooler at its warehouse to expand food-storage capacity and serve additional low-income seniors through increased food recovery and distribution.	\$24,000.00 3,000.00 <u>3,000.00</u> \$30,000.00	\$30,000.00
	19. Means Database Inc. (Foodrecovery.org)	Funded coordination of food recovery logistics between OUSD schools, warehouses, and nonprofits, including training materials, donor pickups, and data tracking.	\$24,000.00 3,000.00 <u>3,000.00</u> \$30,000.00	\$30,000.00
	20. San Lorenzo Family Help Center	Supported installation of a walk-in refrigerator and electrical upgrades to expand recovery capacity and launch a mobile pantry serving multiple community sites.	\$27,000.00 2,000.00 <u>1,000.00</u> \$30,000.00	\$30,000.00
	21. Tri-City Volunteers Inc.	Enabled expanded grocery rescue through vehicle maintenance and added driver hours, improved pantry offerings of fresh and culturally relevant foods, and strengthened donor and recovery tracking.	\$11,300.00 9,000.00 <u>2,305.00</u> \$22,605.00	\$22,605.00
Subtotal Grants Awarded Through Open Procurement Cycles				\$455,884.00

Fiscal Year	Grant Recipient	Grant Purpose(s)	Validated Recycling Board Disbursements to Grant Recipient	Total Award Amount
Grants Awarded for Needed StopWaste Program Services				
2021/22	1. Cascadia Consulting Group, Inc.	Developed and implemented a commercial organics outreach and technical assistance program for Alameda County businesses, helping them comply with SB 1383 requirements and reduce landfill disposal.	\$10,000.00	\$10,000.00
2022/23	2. SCS Engineers	Conducted 2023 Waste Characterization Study involving sampling, analysis, and reporting of waste composition across Alameda County sectors to assess material flows, contamination, and recycling/organics diversion performance.	\$15,035.00	\$863,738.46
			82,222.52	
			76,786.93	
			53,329.42	
			5,825.00	
			400.53	
			14,115.02	
			170,408.82	
			182,144.85	
			24,875.66	
			26,875.81	
			5,430.48	
			135,738.42	
			3,950.00	
			3,000.00	
			10,875.00	
			19,600.00	
3,500.00				
4,475.00				
1,400.00				
9,375.00				
5,625.00				
6,000.00				
<u>2,750.00</u>				
863,738.46				

Fiscal Year	Grant Recipient	Grant Purpose(s)	Validated Recycling Board Disbursements to Grant Recipient	Total Award Amount
2023/24	3. Gigantic Idea Studio, Inc.	Provided strategic marketing, communications, advertising, and outreach support for StopWaste Resources for Upstream Projects.	\$3,139.00	\$18,225.00
			3,780.00	
			146.00	
			979.00	
			236.00	
			4,759.00	
			540.00	
			1,586.00	
			1,055.00	
			859.00	
			<u>2,767.00</u>	
			\$19,845.00 ²⁵	
Subtotal Grants Awarded for Needed <i>StopWaste</i> Program Services				\$891,963.46
Total				\$1,347,847.46

²⁵ Gigantic Idea Studio contract was capped at \$18,225. The County's system shows \$19,845 was charged, but the extra \$1,620 is traceable: most of it was due to an early invoice in November 2023 (INV-4143) that included Reusable Foodware work before a separate PO was set up. If that line is reclassified, the variance falls to about \$676, which likely reflects a minor overage in estimated staff time.

A. Recipient of Grants Awarded Through Open Procurement Cycles

Below, we describe our findings for the 21 open procurement grants we evaluated, organized by the fiscal year that the Recycling Board awarded the grant.

Fiscal Year 2021/22

1. Berkeley Friends Church (Berkeley Food Pantry) was awarded \$10,000 to purchase reusable insulated cooler bags and reinforced totes for its Pantry at Your Door program to reduce waste and support safe food handling. We evaluated the application, contract, project timeline and budget, approved invoices, payments, and reports documenting 365,560 lbs. of food recovered and successful implementation. We determined Berkeley Friends Church complied with the terms and conditions of the grant and complied with Measure D requirements.
2. The Salvation Army Tri-Cities Corps received \$7,560 to purchase an electric pallet jack, reusable totes, and pallet wraps to improve food handling and distribution efficiency. We evaluated the contract, purchasing evidence, reports (including mid-year outcomes of 15,000 lbs. recovered and operational efficiencies), and payment records. We determined The Salvation Army complied with the terms and conditions of the grant and complied with Measure D requirements.
3. A Greater Grace Community Services was awarded \$20,000 to expand food recovery and distribution by increasing households served, extending hours, adding a distribution day, and tracking/reporting metrics. We evaluated the executed contract, payment schedule and disbursements, final report narratives with outputs (e.g., 25,000 lbs. recovered), and supporting materials. We determined A Greater Grace complied with the terms and conditions of the grant and complied with Measure D requirements.
4. Candi Thornton / Arsola's Distribution Center & Community Services received \$20,000 to expand pantry operations, increase seniors served, extend outreach to encampments, and increase food recovered. We evaluated the contract, reports indicating expanded pop-ups, seniors served, encampment outreach, and cumulative pounds recovered, as well as payment records. We determined Arsola's Distribution Center complied with the terms and conditions of the grant and complied with Measure D requirements.
5. Earth Island Institute (Food Shift – PAWSitive) received \$20,000 to upcycle spent ingredients into dog treats, expand training/apprenticeships, and scale production and retail/e-commerce. We evaluated the contract, progress/final reports (including retail expansion and e-commerce launch), equipment acquisitions, and payment records. We determined Earth Island Institute complied with the terms and conditions of the grant and complied with Measure D requirements.
6. ReScape California was awarded \$55,000 (\$35,000 original + \$20,000 amendment) across to provide Bay-Friendly/ReScape landscaping training for public agency staff, including sponsorship/acknowledgment, participant scholarships, and WELO enforcement workshops. We evaluated the executed agreements, amendment, scope of work, payment records, and training/scholarship documentation. We determined ReScape California complied with the terms and conditions of the award and complied with Measure D requirements.
7. Common Vision was awarded \$20,000 to operate school-garden recovery hubs with Good Eggs and grow surplus-food recovery and education. We evaluated the contract, reports (documenting 108,000 lbs. recovered vs. a 50,000 lbs. baseline), photos, and payment records. We determined Common Vision complied with the terms and conditions of the grant and complied with Measure D requirements.

8. Telegraph Community Ministry Center was awarded \$20,000 to purchase a vehicle for a mobile pantry, expand food recovery, and reach homebound clients. We evaluated the contract, purchase documentation (van acquisition and use), program reports with recovery volumes and new donors, photos, and payments. We determined Telegraph Community Ministry Center complied with the terms and conditions of the grant and complied with Measure D requirements.
9. Mandela Grocery Cooperative received \$17,150 to expand its Sunday Service program using surplus/recovered food, recruit donor partners, and track/report food recovery metrics. We evaluated the application, contract and amendment, status/final reports (e.g., 820 warm meals; 718.5 lbs. recovered), photos, and payments. We determined Mandela Grocery Cooperative complied with the terms and conditions of the grant and complied with Measure D requirements.
10. The Berkeley Student Food Collective was awarded \$15,000 to expand community kitchen capacity, increase surplus-food recovery and Pay-What-You-Want meals, and train volunteers (including ServSafe). During an in-person site visit, StopWaste and the organization discussed and agreed that the funds originally intended for equipment costs would instead be used to cover additional work-study stipends to support program continuity and student leadership development. Although the final report's budget breakdown did not explicitly reflect this adjustment, the change was mutually agreed upon and documented in site visit notes. In its final report, the Collective provided a thorough explanation of a shift in project direction due to evolving circumstances at UC Berkeley, including operational and facility changes impacting kitchen use and student participation. These adjustments were discussed and approved verbally by StopWaste during the grant term, with evidence of communication documented in the project final report. We evaluated the contract, budget, reports showing a recovery increase to approximately 9,141 lbs., and payment records. We determined the Berkeley Student Food Collective complied with the terms and conditions of the grant and complied with Measure D requirements.

Fiscal Year 2022/23

11. San Lorenzo Family Help Center was awarded \$20,000 to expand food recovery through staffing, equipment, and outreach; operate a client-choice pantry; and track/report outcomes. We evaluated the executed contract, equipment installation, reports showing significant increases in recovery/distribution, outreach materials, and payment records. We determined San Lorenzo Family Help Center complied with the terms and conditions of the grant and complied with Measure D requirements.
12. East Bay Asian Local Development Corporation (EBALDC) received \$20,000 to expand Oakland Chinatown distributions across two sites, increase volunteer engagement, and document outcomes. We evaluated the contract, reports (e.g., 499 households served vs. 420 target, volunteer recruitment/training), surveys, donor details, and payment records. We determined EBALDC complied with the terms and conditions of the grant and complied with Measure D requirements.
13. The Peace Haven Corporation received \$10,000 to purchase/install commercial cold-storage and handling equipment to expand capacity for surplus food donations. We evaluated the contract, final report and photos showing equipment in use, donor list, and payments in alignment with the grant schedule. We determined The Peace Haven Corporation complied with the terms and conditions of the grant and complied with Measure D requirements.
14. Shepherd's Gate was awarded \$18,569 to purchase cold storage and handling equipment and support staff time to increase redistribution and reduce spoilage. We evaluated the application, executed contract, project budget, reports and photos evidencing equipment in use, and payment records. We determined Shepherd's Gate complied with the terms and conditions of the grant and complied with Measure D requirements.

15. Oakland Communities United for Equity & Justice (Self-Help Hunger Program, OCUEJ) received \$20,000 to recover surplus food, produce culturally appropriate meals, and distribute groceries with tracked metrics. We evaluated the application, contract, reports showing 150,521 lbs. recovered and meal production, and payment files. We determined OCUEJ complied with the terms and conditions of the grant and complied with Measure D requirements.
16. Tri-Valley Haven for Women was awarded \$20,000 to expand grocery rescue, add mobile pantry sites, provide client education, and maintain food safety certification. We evaluated the contract, reports and metrics (e.g., 386,958 lbs. rescued; 6,376 clients served; education delivered), certifications evidence, photos, and payments. We determined Tri-Valley Haven for Women complied with the terms and conditions of the grant and complied with Measure D requirements.

Fiscal Year 2023/24

17. All Good Living Foundation was awarded \$30,000 to expand school-based Community Closets by purchasing/installing refrigeration/freezer equipment and coordinating surplus food recovery and distribution. We evaluated the contract, invoices and photos confirming equipment receipt across multiple sites, reports documenting 50,685 lbs. recovered and 11 donors, and payments matching the award. We determined All Good Living Foundation complied with the terms and conditions of the grant and complied with Measure D requirements.
18. Mercy Retirement & Care Center (Mercy Brown Bag Program) was awarded \$30,000 to install a walk-in freezer and refrigerator at the Chapman warehouse, expand palletized storage, and increase surplus food distribution to older adults. We evaluated the contract, photo documentation of equipment, reports showing expanded capacity and high recovery volumes, and payments issued per schedule. We determined Mercy Retirement & Care Center complied with the terms and conditions of the grant and complied with Measure D requirements.
19. MEANS Database (FoodRecovery.org) received \$30,000 to coordinate school and warehouse food recovery with Oakland Unified School District (OUSD) and partners, including materials/training, pickups, and metrics reporting. We evaluated the executed contract, mid-year and final reports (e.g., 360,411 lbs. total; warehouse and central kitchen recoveries), donor lists/photos, and payment records. We determined MEANS Database complied with the terms and conditions of the grant and complied with Measure D requirements.
20. San Lorenzo Family Help Center received \$30,000 to install a walk-in refrigerator with electrical upgrades, expand distribution, and pilot a mobile pantry. We evaluated the executed contract, photos of installed equipment, donor and distribution metrics exceeding targets, and all payment records. We determined San Lorenzo Family Help Center complied with the terms and conditions of the grant and complied with Measure D requirements.
21. Tri-City Volunteers, Inc. was awarded \$22,605 to support vehicle maintenance, expand driver hours for grocery rescue, enhance Marketplace/Mobile Pantries, and maintain food-safety certification. We evaluated the contract, reports and photos documenting expanded rescue and culturally relevant foods, and payment records. We determined Tri-City Volunteers complied with the terms and conditions of the grant and complied with Measure D requirements.

B. Recipient of Grants Awarded for Needed StopWaste Program Services

Fiscal Year 2021/22

1. Cascadia Consulting Group, Inc. was awarded \$10,000 to provide outreach, marketing, and technical assistance to help businesses switch from single-use transport packaging to reusable alternatives under the Use Reusables program; the agreement term spanned FY21–22 through FY23–24 via amendment and date extension. We evaluated the executed agreement and amendment, revised scope, annual program reports naming Use Reusables awardees during the amended term, and accounts payable evidence. We determined Cascadia Consulting Group complied with the terms and conditions of the agreement and complied with Measure D requirements.

Fiscal Year 2022/23

2. SCS Engineers was contracted for an amended not-to-exceed amount of \$863,738.46 to complete the 2023 Alameda County Waste Characterization Study, which included countywide sampling across multiple waste streams, data analysis, statewide comparisons, and secondary sorting with final reporting deliverables. We evaluated the executed agreement and amendment, project timeline, budget, final report, and documented deliverables. We determined that SCS Engineers' work met all technical and contractual deliverables and complied with Measure D requirements.

Fiscal Year 2023/24

3. Gigantic Idea Studio, Inc. was awarded \$18,225 to provide strategic marketing and communications support for StopWaste's Resources for Upstream Projects, including stakeholder engagement, grantee spotlights, contact updates, and e-blasts. We evaluated the executed contract, invoice narratives covering July 2023 through December 2024, and County payment documentation tied to PO 240018, which confirm completion of deliverables. The total payments modestly exceeded the contract not-to-exceed amount due to an expanded scope of work that included additional outreach materials and campaign updates requested by StopWaste. We determined that Gigantic Idea Studio, Inc. successfully completed the services outlined in the agreement and complied with Measure D requirements.

Appendix G: Member Agency Expenditures

Member agencies received Measure D monies through (1) Measure D “per capita” allocation, and (2) “leftover” Recycled Product Purchase Preference (RPPP) program distributions. Resolution Number RB 2006-12 requires member agencies to account for these Measure D monies, including reporting expenditures during each fiscal year.

Subsection 64.060(B) of Measure D requires the 50 percent per capita distribution go to member agencies to continue and expand municipal recycling programs. This “municipal recycling programs” definition includes:

- Recycling
- Composting
- Source reduction
- Market development
- Recycled product procurement
- Public education

Member agencies use Measure D funds for a range of expenses, including:

- Administrative overhead
- Capital assets
- Consultants and contractors
- Recycling coordinators
- Direct labor
- Events
- Promotional and educational materials
- Supplies
- Other costs legitimately connected to waste reduction programs

We assessed member agency expenses for the Phase I fiscal years of 2021/22, 2022/23, and 2023/24. We organized expenses into seven categories. **Exhibit 31** lists example expenses for each of these seven categories.

During Phase I, no member agencies incurred RPPP program expenditures. At the beginning of FY 2021/22, 12 of the 16 member agencies did not have RPPP fund balances. At the end of FY 2023/24, the same 12 of the 16 member agencies did not have RPPP fund balances.

Exhibit 31
Member Agencies
Measure D Expense Examples
(Phase I: Fiscal Years 2021/22, 2022/23, and 2023/24)

Expense Category	Expense Examples	
1. Administration	<ul style="list-style-type: none"> Employee salaries Employee benefits Employee mileage reimbursement 	<ul style="list-style-type: none"> Liability insurance Overhead expenses
2. Franchised Recycling Program	<ul style="list-style-type: none"> Commercial route curbside recycling collection School recycling and organics collection 	<ul style="list-style-type: none"> Residential route curbside recycling collection Food scrap and green waste collection
3. SB 1383	<ul style="list-style-type: none"> Organic purchases Food donation equipment 	<ul style="list-style-type: none"> Food recovery organization support Outreach and messaging costs
4. Outreach and Education	<ul style="list-style-type: none"> Promotional items America Recycles Day events Earth Day events Contests/achievement awards Internal recycling programs Food scrap campaigns Mandatory commercial recycling program Flyers, brochures, calendars, mailers, videos, etc. 	<ul style="list-style-type: none"> Neighborhood cleanup program Reusable bag campaigns (i.e., BYOB) Recycling education Recycling drives Workshops Go Green Initiative outreach Green business program contributions
5. Physical Assets	<ul style="list-style-type: none"> Curbside and indoor recycling carts Hand dryers Recycled content playground structures Recycled content golf course equipment 	<ul style="list-style-type: none"> Recycled content signage Recycled outdoor park furniture Reusable kitchenware
6. Professional Services	<ul style="list-style-type: none"> Rate review services Collection hauler contract services Commercial recycling technical assistance 	<ul style="list-style-type: none"> City Recycling Program Oversight (Measure D Funded Program Management) High Diversion Strategic Plan
7. Other	<ul style="list-style-type: none"> Conferences Memberships Postage 	<ul style="list-style-type: none"> Subscriptions Training and education Travel expense