



# STOPWASTE

## Annual Budget Fiscal Year 2027- DRAFT



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# TRANSMITTAL LETTER

Dear Board Members and Partners,

I am pleased to present the StopWaste budget for fiscal year 2027, which continues our commitment to strategic stewardship of Agency resources and to advancing local action, innovation, and leadership for our member agencies, Alameda County communities, and our climate.

Last year, I talked about our work in the context of planting seeds – investing in local programs and partnerships that can grow into broader systems change. As we mark StopWaste’s 50th anniversary in September this year, this budget reflects how those seeds are taking root and scaling. Across our work, we are seeing tangible outcomes: stronger food recovery systems, widespread adoption of organics collection, growing reuse infrastructure in our schools, and expanded access to services and incentives designed to increase energy efficiency and contribute to healthier apartments and homes.

As a local government agency, StopWaste operates at the intersection of local implementation and state policy. That connection has only become more important as state requirements such as SB 1383 and SB 54 expand the role of local jurisdictions, while the federal landscape – particularly for food recovery funding and clean energy – has become less predictable. In response, StopWaste is partnering with organizations across California to advocate for continued investment in food recovery systems, ensuring that good food nourishes communities instead of ending up in the landfill.

Alongside our Bay Area Regional Energy Network partners, our focus on clean energy is steadfast, shaping our programs to align with our equity goals. In 2025, our regional energy programs distributed more than \$7.7 million in incentives, helping residents in over 3,200 multifamily homes across the Bay Area reduce energy use and lower utility costs. We’re also proud to see the Home Energy Score program – which we first piloted in the City of Berkeley – scale statewide this year.

Over the last year, 103 organizations across Alameda County reported recovering nearly 7,000 tons of edible food, equivalent to approximately 11.5 million meals. StopWaste remains committed to strengthening the county’s edible food recovery system through partnerships, grants, technical assistance, and advocacy for sustainable funding. Today, 38 schools in Alameda County have made the switch to reusable foodware, eliminating an estimated 3.8 million single-use items annually and generating meaningful cost savings. Today, 98 percent of required businesses and multifamily properties are in compliance with SB 1383 organics collection requirements, demonstrating the strength of local implementation and partnership.

A key milestone in this second year of the budget is implementation of the new regulatory fee, which provides a more stable and sustainable funding model for the Agency by helping to recover StopWaste’s regulatory costs. This transition strengthens our ability to support member agencies in meeting state SB 1383 requirements and local and state plastic bag laws, while maintaining core services and investing in programs that deliver local benefits today and in the future.

This year also marks the launch of our new website, which will serve as a more accessible platform for connecting residents, businesses, and partners with the tools and information they need to take action, and for sharing the impact of our work more clearly.

As we reflect on 50 years, we are also preparing for what comes next. This budget positions StopWaste to continue delivering practical, equitable, and climate-focused solutions for our communities while leading the transition toward a more sustainable and resilient future.



Timothy Burroughs, Executive Director

# ACKNOWLEDGMENTS - FY 2027 INTEGRATED BUDGET

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**StopWaste staff, 2026**

This budget reflects the hard work of every team member,  
and they all deserve recognition and gratitude for their efforts.

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# I. OVERVIEW



# I. OVERVIEW

StopWaste is a public agency committed to advancing environmental sustainability and building healthy, equitable, climate resilient communities in Alameda County. Formed in 1976, StopWaste works on behalf of 17 member agencies, serving the 1.7 million residents of Alameda County. We're governed by the Alameda County Waste Management Authority, the Alameda County Source Reduction and Recycling Board, and the Energy Council.

By partnering with nonprofits, businesses, schools, and local governments in the communities we serve, our efforts are amplified and better tied to community needs in one of the most diverse and dynamic counties in the country.

## OUR VISION

An Alameda County in which people thrive and are empowered to utilize resources and energy in ways that are good for the health of our communities, our local economy, and the planet.

## OVERARCHING GOALS

Rooted in our core mission and vision, we use these long-term goals to help shape our strategy and programming. Across each of these goals, we engage partners and community at the local, regional, and state levels to maximize our impact.



### Healthy Local Food System

A healthy, equitable food system that minimizes food loss and waste, while prioritizing soil health, local livelihoods, and community access to nutritious food.

### Thriving Circular Economy

An equitable, flourishing circular economy that enables easy and affordable access to repair, reuse, and refill services designed to prevent waste, and a recycling and composting system that contributes to material circularity in ways that are good for people and the planet.

### Innovative Bay Area Construction Sector

A Bay Area construction sector that advances energy and resource efficiency in the built environment to prevent waste, fight climate change, and improve the health of our communities.

## OUR APPROACH

Our commitment to promoting environmental sustainability and responsible resource management continually evolves, adapting to the diverse needs of our communities while elevating our local economy.

This budget underscores our commitment to waste prevention, advancing a circular economy, driving innovation and material reuse within the construction sector, and supporting a robust local food system. Through strategic partnerships and thoughtfully designed programs, our Agency prioritizes keeping materials in circulation and champions systems that yield environmental, economic, and community health benefits.

Our approach encourages staff collaboration across focus areas, unified by a common mission and shared goals. Central to all we do is supporting our member agencies to achieve their objectives effectively.

Our programs are rooted in the principle that equity and environmental stewardship are essential for thriving, sustainable communities. This budget showcases our commitment to these values, and is grounded in cultivating environmental stewardship, developing partnerships, and fostering innovation.

Throughout our history, our success has been anchored in the expertise of our staff and the strength of our collaborations with local governments, educational institutions, businesses, nonprofits, and community groups.

## OUR FUNDING

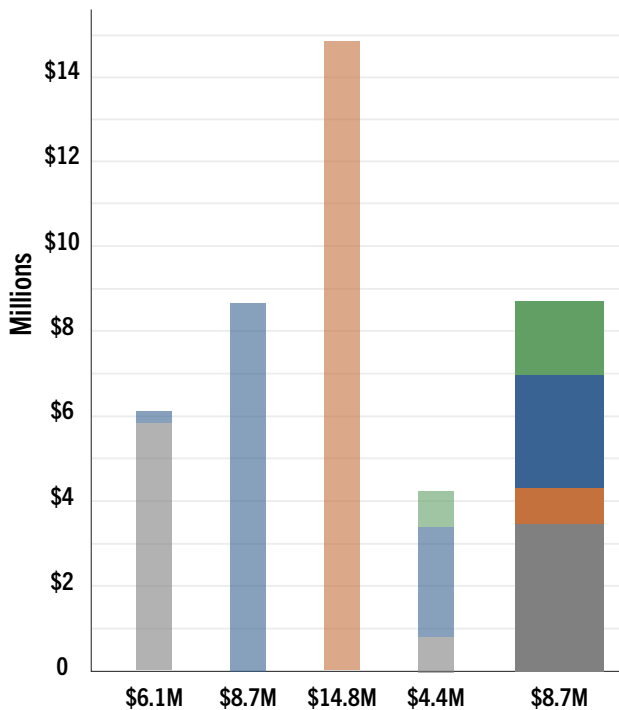
Our funding comes from a variety of landfill tonnage-based fees and grants that we receive, as well as a small fee included on garbage bills for residents and businesses. Detailed numbers are provided in Section III. The total revenue for the 2027 fiscal year is \$42.5 million.

- **Discretionary Revenue (\$10.4M):** This funding comes mostly from surcharges on solid waste disposed in Alameda County landfills. It is similar to a city's general fund in that our Boards have the most discretion over how these resources are allocated.
- **Regulatory Fee Revenue (\$4.1M):** Funds collected via the new StopWaste Regulatory Fee are used to support implementation and enforcement of statewide waste reduction laws.
- **Grant & Contracts Revenue (\$15.4M):** These funds, from federal, state, and regional grants, are a primary source of funding for the Agency's energy efficiency and clean energy transition programs.
- **Household Hazardous Waste Program (\$7.4M):** Funding for HHW facility operation and administration comes from landfill tipping fees and a fee collected via property tax bills.
- **Pass-through Funding (\$5.2M):** This category reflects funds that the Agency distributes directly to member agencies to advance waste prevention and recycling programs.

# GOALS & FOCUS AREAS

Our work is guided by three overarching goals and organized around a set of focus areas designed to adjust based on shifts in priorities, budget, and community needs. The chart below shows an estimate of how our expenditures are allocated across the three goals and focus areas, along with “cross-agency” efforts, which span the three goals and support all focus areas. A list of initiatives and activities for each focus area in our 2-year work plan is detailed in [Section II](#).

**FIGURE 1: EXPENDITURES BY FUNDING SOURCE & GOAL**



## GOAL: HEALTHY LOCAL FOOD SYSTEM

- **FS-1:** Food Waste Prevention
- **FS-2:** Edible Food Recovery

## GOAL: THRIVING CIRCULAR ECONOMY

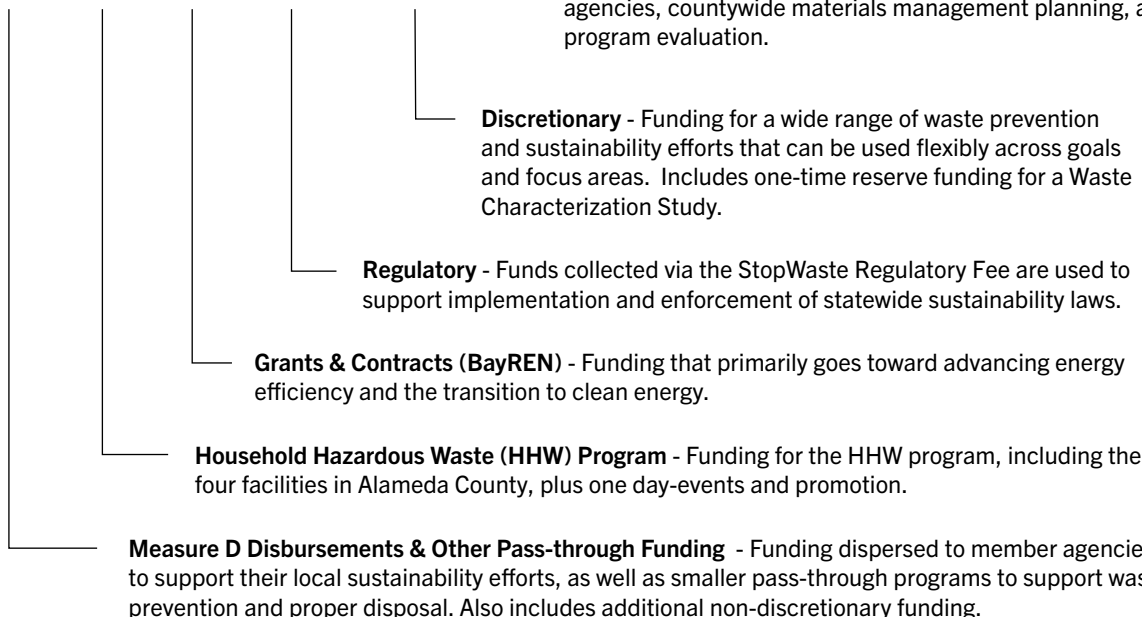
- **CE-1:** Compost and Mulch Market Development
- **CE-2:** Increase Organics Recycling
- **CE-3:** Circularity in Packaging and Foodware
- **CE-4:** Reusable Bag Policy
- **CE-5:** Household Goods and Hazardous Waste

## GOAL: INNOVATIVE BAY AREA CONSTRUCTION SECTOR

- **CS-1:** Circular Building Materials
- **CS-2:** Energy Efficiency and Electrification Transition

## CROSS AGENCY

Efforts that contribute across multiple Agency goals and focus areas, including countywide outreach and communications, policy advocacy, direct support and collaboration with member agencies, countywide materials management planning, and program evaluation.



# OUR IMPACT AT A GLANCE

Over this 2-year budget, StopWaste and our partners supported schools, businesses, and communities to reduce waste, expand reusables, improve composting and recycling, and increase energy efficiency and affordability. Here's a look at some of the recent highlights:

## PREVENTING FOOD WASTE & EXPANDING FOOD RECOVERY



### 7,000 TONS OF EDIBLE FOOD RECOVERED

or the equivalent of 11.5 million meals, thanks to a countywide network of 100+ organizations – ensuring good food nourishes our community instead of ending up in landfills.



**\$330K+**

Invested in food recovery & waste prevention grants for equipment, infrastructure, and community-based programs.



**1,000+**

Students engaged through new school food share table programs – preventing edible food from going to waste and increasing access for others.



### REGIONAL LEADERSHIP SHAPING STATEWIDE POLICY

StopWaste continues to play an active role in statewide policy and advisory processes for SB 1383 and SB 54, among others, helping ensure local implementation works in practice.

## REUSABLE FOODWARE & PACKAGING

### 3.8M SINGLE-USE FOODWARE ITEMS ELIMINATED

annually in schools. Reusable foodware programs are now in place at 38 schools, replacing disposable trays, utensils, condiment packs, and cups.



### 37 LOCAL BUSINESSES

received direct incentives and technical support to help adopt reusable service models and reduce packaging waste.



### STADIUMS & THEATERS

StopWaste engaged large venues to transition away from single-use items and test scalable reuse solutions.

## ENVIRONMENTAL PROTECTION & SAFE DISPOSAL



### 70K+ HOUSEHOLDS SERVED ANNUALLY

through the Household Hazardous Waste program, safely disposing of materials such as paint, batteries, and chemicals, while 49K+ residents used the online RE:Source guide to find the right destination for over 400 different types of items.

## ORGANICS & COMPOST



### 98% COMPLIANCE

with SB 1383 organics service requirements for businesses & multifamily properties – marking a major milestone in countywide implementation.



### 5,325 CUBIC YARDS

of free compost – enough to spread over 120 sports fields – distributed through nine compost hubs, supporting climate goals and local food systems while helping member agencies meet SB 1383 requirements.



### 200 FARMERS & PRODUCERS

reached through compost education workshops and other partnerships.

## HEALTHY, ENERGY EFFICIENT HOMES

### \$7.7M+ IN INCENTIVES FOR ENERGY UPGRADES

provided for 3,248 multifamily units across the Bay Area, offering increased comfort and health, reduced utility costs, and lowered emissions.



### 4,433

Home Energy Scores completed across the Bay Area in 2025 – making energy performance visible and driving market demand for more efficient homes.



### ENERGY UPGRADES EXPANDED

to affordable and community-owned housing through partnerships with community land trusts, bringing energy improvements to low-income homeowners.



### IMPROVED TRANSLATION & MULTILINGUAL OUTREACH

Materials translated into multiple languages and an inclusive engagement approach helped reach more businesses and improve compliance.

## CONSTRUCTION INNOVATION



### 500+ CONSTRUCTION PROFESSIONALS ENGAGED

in local-scale development and innovation, through workshops and partnerships advancing lower-impact construction practices.

### NEW RESEARCH MAPPING MATERIAL FLOWS

across the construction system for wood reuse, C&D processing, and fire-damaged timber – building the foundation for reducing construction waste and emissions.





# **II. GOALS, FOCUS AREAS & INITIATIVES**



# HEALTHY LOCAL FOOD SYSTEM

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## FS-1: FOOD WASTE PREVENTION

### FS-1.1: Strengthen Residential Food Waste Prevention

1. Refine and implement the Stop Food Waste campaign, including targeted messaging on date labeling
2. Partner with community-based organizations to integrate food waste prevention into existing outreach and programs
3. Share resources and scale best practices through regional coalitions and partnerships

### FS-1.2: Prevent Food Waste in Businesses

1. Expand technical assistance and pilot innovative solutions with food-generating businesses
2. Strengthen regional collaboration and explore a coordinated West Coast strategy through Pacific Coast Food Waste Commitment
3. Develop and maintain practical tools and resources to help businesses prevent surplus food

### FS-1.3: Advance Food Waste Prevention in Schools

1. Implement food waste prevention programs in the cafeteria, including food share tables and waste reduction strategies
2. Deliver K–12 curriculum and student-led initiatives that promote food waste prevention
3. Provide schools with tools, resources, and technical support to reduce surplus edible food

# HEALTHY LOCAL FOOD SYSTEM

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## FS-2: EDIBLE FOOD RECOVERY

### FS-2.1: Advance Policy and Systems to Support Food Recovery

1. Partner with food recovery organizations to assess the cost of food recovery, including funding gaps and operational challenges like donation dumping
2. Lead and support local and statewide policy efforts that strengthen food recovery systems, including SB 1383 improvements
3. Advance regional approaches to food recovery through coalition leadership and coordination

### FS-2.2: Strengthen Food Recovery Network Capacity

1. Convene and coordinate the Alameda County Food Recovery Network to strengthen partnerships and system alignment
2. Expand Alameda County's food recovery system mapping to identify key partners, infrastructure gaps, and opportunities for increased recovery of surplus edible food
3. Develop and maintain tools, including an interactive dashboard, to improve edible food recovery reporting visibility and support system performance

### FS-2.3: Strengthen and Align Grantmaking for Food Recovery

1. Administer Food Waste Prevention & Recovery and Surplus Food Donation Equipment Grants
2. Explore multi-year funding cycles and streamlined grantmaking approaches to better support partner organizations
3. Improve coordination, evaluation, and impact tracking across Agency grant programs

### FS-2.4: Support SB 1383 Edible Food Recovery Compliance

1. Conduct inspections, enforcement, and compliance support in coordination with the Alameda County Department of Environmental Health
2. Provide technical assistance to help businesses and institutions meet edible food recovery requirements
3. Manage data systems, reporting, and tracking to monitor compliance and program performance
4. Support schools and member agencies in meeting edible food recovery requirements

# THRIVING CIRCULAR ECONOMY

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## CE-1: COMPOST AND MULCH MARKET DEVELOPMENT

### CE-1.1: Expand Compost Use in Community Food Systems

1. Increase access to compost through new and existing compost hubs in partnership with member agencies and urban farms
2. Deliver workshops and trainings for residents, gardeners, and urban farm volunteers on making and using compost, in collaboration with community partners
3. Coordinate with Alameda County Resource Conservation District (ACRCD) to connect urban farms with technical assistance, the Alameda County Compost for Agriculture Program (ACCAP), and external funding opportunities
4. Convene and support the StopWaste Environmental Educator Training (SWEET) network to expand community-based compost education and partnerships

### CE-1.2: Expand Compost Use in Professional and Emerging Markets

1. Collaborate with the ACRCD to provide technical assistance and education for agricultural producers and increase participation in the ACCAP
2. Support member agencies to implement AB 2346 and SB 1383 procurement requirements
3. Provide training, tools, and resources on compost and mulch use to landscape professionals, agricultural producers, member agencies, and other public agencies
4. Advance research and partnerships to demonstrate compost benefits on city parks and turfgrass
5. Identify and leverage new opportunities to increase compost use in Alameda County

### CE-1.3: Support On-Site and Community Composting

1. Provide technical assistance and education to manure, agricultural waste, and green waste generators to expand on-site composting capacity
2. Build capacity of urban farmers and community organizations through SWEET to establish on-site composting systems and lead composting education for the public
3. Advance community composting partnerships between urban farms and food recovery organizations

# THRIVING CIRCULAR ECONOMY

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## CE-2: INCREASE ORGANICS RECYCLING

### CE-2.1: Support SB 1383 Implementation and Compliance

1. Support member agencies with implementation of collection service through enforcement, documentation, and waivers
2. Provide technical assistance to generators on proper setup of composting and recycling systems
3. Distribute indoor food scrap containers through the commercial Free Bin Program
4. Manage compliance data systems, including hauler reporting, ordinance helpline, and record-keeping support to member agencies that is required by CalRecycle

### CE-2.2: Improve Sorting and Waste Reduction in Schools

1. Support schools in implementing SB 1383 requirements, including three-stream sorting systems through technical assistance, audits, infrastructure, and training
2. Deliver K-12 curriculum and student-led initiatives that reinforce proper sorting behaviors
3. Develop and disseminate best practices and resources through the StopWaste Advisory Group in Education
4. Connect schools with district support teams, including haulers, to provide bins and labeling to support effective sorting

### CE-2.3: Reduce Contamination and Improve Material Quality

1. Convene an internal Clean Streams working group to identify and advance effective contamination reduction strategies
2. Conduct and share research to evaluate interventions that reduce landfill-bound materials and contamination in compost and recycling streams
3. Identify research gaps and coordinate with member agencies to complete a pilot study on key approaches

# THRIVING CIRCULAR ECONOMY

## CE-3: CIRCULARITY IN PACKAGING AND FOODWARE

### CE-3.1: Advance Reusable Foodware in Schools

1. Provide technical assistance and outreach to implement reusable foodware systems in schools
2. Develop and share implementation models (in-house, third-party, hybrid) and scale learnings through the Re-X Prize
3. Leverage Davis St. Ed Center and outreach programs to build support for reuse systems in school communities
4. Provide grant funding to support equipment, services, and staffing for reusable systems; coordinate Re-X Prize funding to accelerate and scale the initiative

### CE-3.2: Support Reusable Foodware in Businesses

1. Provide technical assistance and mini-grants to help businesses transition to reusable foodware systems
2. Advance adoption in priority sectors, including large venues and closed-loop systems
3. Administer grant funding to build reuse infrastructure and attract reusable foodware service providers to the county
4. Align local efforts with SB 54 implementation and identify funding opportunities
5. Partner with member agencies and regional stakeholders to pilot, evaluate, and scale reuse solutions

### CE-3.3: Advance Policy for Reusable Foodware

1. Evaluate implementation of local reusable foodware ordinances
2. Assess support needs for jurisdictions considering new policies
3. Identify policy opportunities aligned with SB 54 implementation

### CE-3.4: Support SB 54 Implementation

1. Participate in SB 54 implementation by convening stakeholder working groups, engaging with the Advisory Board, and coordinating with the Producer Responsibility Organization to provide input on the program plan
2. Identify regulatory gaps and inform local government input
3. Convene Recycling Markets Network and engage TAC on local implications and countywide acceptability
4. Serve as the countywide lead for coordinated jurisdiction compliance, exemptions, and funding
5. Assess producer funding structures to inform Alameda County priorities

### CE-3.5: Advance Reusable Transport Packaging (RTP)

1. Leverage grant funding to advance RTP with an emphasis on reusable pallet wraps; explore opportunities for more accessible funding and equipment distribution models
2. Assess barriers to reusable pallet wrap adoption and explore opportunities for SB 54 producer funds to support reusable transport packaging adoption in Alameda County and throughout the state
3. Highlight successful transitions and source reduction impacts

### CE-3.6: Advance Compostable Plastics Awareness and Policy

1. Track emerging policy, research, and standards related to issues with compostable plastics
2. Engage composters and other stakeholders to inform Agency position and opportunities for advocacy
3. Advocate for sensible policy on compostable plastic while supporting innovation in material and product design
4. Research alternatives to compostable plastic foodware and bags to inform outreach and education

## CE-4: REUSABLE BAG POLICY

### CE-4.1: Implement Reusable Bag Ordinance

1. Implement and enforce the amended countywide ordinance to align with State law 1053 to ban plastic bags at affected stores
2. Conduct outreach to approximately 14,000 stores to support compliance
3. Respond to complaints and provide technical assistance and enforcement as needed
4. Monitor impacts through bag purchasing data and parking lot surveys and track related state legislation

# THRIVING CIRCULAR ECONOMY

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## CE-5: HOUSEHOLD GOODS AND HAZARDOUS WASTE

### CE-5.1: Advance Reuse and Repair for Durable Goods

1. Promote reuse and repair through RE:Source and expand upstream strategies
2. Maintain and strengthen online networks of reuse and repair providers, including regional partnerships
3. Identify priority material categories and opportunities for targeted grantmaking
4. Improve understanding of reuse markets, business models, and links to illegal dumping

### CE-5.2: Household Hazardous Waste Management

1. Promote safe disposal through HHW facilities, one-day events, and targeted outreach campaigns
2. Advance upstream solutions, including behavior change and extended producer responsibility policy
3. Improve equitable access to HHW services across Alameda County
4. Align HHW outreach with RE:Source and promote proper reuse and disposal pathways
5. Implement priority initiatives, including solar panel recycling and used oil and filter recycling

# INNOVATIVE BAY AREA CONSTRUCTION SECTOR

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## CS-1: CIRCULAR BUILDING MATERIALS

### CS-1.1: Advance Residential Market Development

1. Promote circular materials and low-embodied carbon design through industry networks and tools
2. Support small-scale developers through programs like Build It Green's Small Development Incubator
3. Develop tools and partnerships to evaluate supply chains and expand use of regionally available waste-derived materials
4. Maintain partnerships in the Bay Area Construction Innovation Cluster, and seek external funding to advance factory-built housing and circular building innovation
5. Engage with state agencies to align with and inform their climate, economic development, and housing priorities

### CS-1.2: Expand Building Materials Reuse Infrastructure

1. Conduct research to understand material flows and identify reuse opportunities in Construction and Demolition (C&D) and self-haul systems
2. Advance strategies for wood reuse and remanufacturing and address code barriers to the reuse of structural lumber
3. Partner regionally to expand building material reuse infrastructure and convene stakeholders
4. Update contractor tools and support pilot efforts with jurisdictions

### CS-1.3: Advance Low-Embodied Carbon Policies

1. Provide design assistance to municipal and multifamily projects to accelerate adoption of circular and low-carbon building materials and strategies
2. Develop and promote procurement specifications for municipal projects that prioritize circular and low-carbon materials
3. Support member agencies through training, scholarships, and cross-department engagement
4. Advance state policy and address permitting barriers to circular construction

# INNOVATIVE BAY AREA CONSTRUCTION SECTOR

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## CS-2: ENERGY EFFICIENCY AND ELECTRIFICATION TRANSITION

### CS-2.1: Align BayREN and Agency Priorities

1. Contribute to BayREN governance and strategic planning to align regional and Agency priorities in program design and outreach
2. Track and engage in regulatory developments, including distributed energy resources (DERs) and rate reform
3. Engage member agencies to assess needs and inform Agency strategy
4. Pursue pilots and external funding opportunities aligned with BayREN programs

### CS-2.2: Evolve Multifamily Building Program

1. Refine program strategy to maximize energy savings, electrification, and community benefits
2. Provide technical assistance and incentives to multifamily property owners to promote energy efficiency and health
3. Gather customer feedback and provide post-installation education and support to improve program performance
4. Conduct research and pilot new approaches – including deploying new electrification technology – to deliver program benefits to underserved multifamily residents

### CS-2.3: Transition Home Energy Score Statewide and Transition Green Labeling Program

1. Support the launch of the statewide program, including assessor training, quality assurance, and issuing rebates in line with U.S. Department of Energy guidelines
2. After launch, transition statewide role to support in an advisory and policy capacity
3. Deliver trainings to real estate professionals on energy efficiency and electrification

### CS-2.4: Expand Participation in BayREN Programs

1. Support member agency participation in BayREN programs, trainings, and technical assistance
2. Partner with community-based organizations to promote programs such as the Efficiency and Sustainable Energy (EASE) Home program
3. Refine contractor engagement strategies in coordination with partners
4. Expand workforce development through Climate Careers externships and pilots



# III. FINANCIAL INFORMATION



### III. FINANCIAL INFORMATION

Agency expenditures for all projects in fiscal year 2027 total \$42,652,896. This total includes:

- **Discretionary projects:** Funded primarily by fees on solid waste disposed in landfills; these are projects over which the Boards have significant discretion, like a general fund (see p. III-8).
- **Regulatory projects:** A regulatory fee adopted by the WMA Board in February 2026 will recover 95% of the Agency's costs for administering and enforcing state regulations on behalf of member jurisdictions.
- **Additional investments:** Strategic activities funded from dedicated reserves.
- **Household Hazardous Waste (HHW) Program:** Implemented through Memoranda of Understanding with the County of Alameda and the City of Fremont and funded by landfill disposal fees and a fee collected through household property taxes.
- **Projects funded by external grants and contracts:** The bulk of these expenditures are for implementation of energy efficiency and electrification programs in partnership with the Bay Area Regional Energy Network (BayREN).
- **Pass-through projects:** Include mandated Measure D disbursements to member agencies and the Recycling Board Recycled Product Purchase Preference Program (RPPP), which provides technical expertise and resources on recycled content and Environmentally Preferable Purchasing (EPP) to member agencies.

This appropriation of funds presents a balanced discretionary budget for FY 27.

On March 12, 2026, staff presented the annual fiscal forecast to the Programs and Administration Committee and the Recycling Board. The presentation reflected updates to forecasting models prepared with assistance from the consulting firm Crowe, LLP in 2022 as part of a comprehensive fund balance and reserves analysis. The results of the analysis continue to be timely and important in determining an adequate level of fund balance and reserves that the Agency should maintain to support advancing our mission today, while also providing the means to plan for the future.

The Agency's fiscal forecast model presents several scenarios, ranging from best to worst case based on a revenue perspective (see Table 5). Among these, the Agency continues to track closely with the "Economic Cycle" (Scenario C), based on modest tonnage declines. This scenario informs development of the FY 27 discretionary budget, totaling \$8.6 million. This is a significant decrease from the FY 26 discretionary budget of \$12.7 million, reflecting over \$4 million in costs to be recovered through a new regulatory fee to support implementation of state-mandated requirements on behalf of member agencies.

Because existing landfill tonnage fee-based revenues are projected to continue declining as landfill disposal decreases, the forecast scenarios included in earlier fund balance analyses showed a risk of exhausting the Agency's funding contingency by FY 31. The Agency has relied on fund balance and reserves in recent years as a bridge while exploring revenue diversification and cost recovery options.

## **NEW REGULATORY FEE**

State mandates, including SB 1383 and the statewide ban on single-use plastic checkout bags, were adopted after the Agency's primary discretionary funding sources were established, yet implementation of this work comprises a significant share of the Agency's discretionary budget. Under Proposition 26, the Agency may recover the costs of administering and enforcing regulations implementing these mandates through a regulatory fee. In early 2025, following Board direction and an evaluation of potential revenue options, staff engaged R3 Consulting Group, Inc. to conduct a regulatory fee study identifying options to recover those regulatory costs on behalf of the Agency's member jurisdictions. The study evaluated collection mechanisms, estimated FY 27 regulatory costs at approximately \$4.3 million, and recommended recovery through a fee on residential and commercial solid waste bills. On February 25, 2026, the Board adopted Ordinance 2026-01, establishing a regulatory fee projected to generate approximately \$4.1 million annually beginning in FY 27. This new revenue category is now incorporated into the budget, reflected in a new regulatory funding category that is distinct from the discretionary budget.

With the adoption of the regulatory fee, the Agency's financial projections have materially improved. The additional revenue is projected to recover up to 95% of the Agency's regulatory expenses, including compliance monitoring, enforcement efforts, and additional activities necessary to support implementation of SB 1383 and the Reusable Bag Ordinance on behalf of our member agencies. With the regulatory fee in place, there is no longer a need to draw down the Agency's fund balance this year. Revenues are projected to exceed expenditures through FY 31, restoring structural balance in the medium term.

Accordingly, the Agency has flexibility in this budget to continue its investment in Board priorities while maintaining adequate fund balances for the future. For example, StopWaste will continue investing in efforts to help member agencies meet SB 1383 food recovery and donation requirements, expand local compost markets, and advance environmental education and reusable foodware in schools.

Over the next five years, discretionary revenues are projected to meet or exceed expenditures. However, rising operating costs and continued declines in landfill and other fee revenues may create renewed structural pressure by FY 2031 absent program or staffing adjustments. Staff and the Board have implemented cost-containment measures over the past three years and will continue to take steps that help mitigate these rising costs, strategically managing labor and hard costs while continuing to maximize the Agency's impact.

**TABLE 1: AGENCY EXPENDITURE BUDGET BY CATEGORY**

Category	Cost
Discretionary	\$8,625,681
Regulatory	\$4,416,931
One-Time (Reserve Funded)	\$117,000
Energy Council	\$14,761,447
Household Hazardous Waste Program	\$8,671,040
Externally funded WMA Projects	\$648,505
Pass-Through Funding	\$5,412,291
<b>Total</b>	<b>\$42,652,896</b>

Projects over which the Boards have significant flexibility are captured under the category “discretionary.” These funds are similar to a city’s general fund. Discretionary funds include fees placed on solid waste disposed at landfills as well as interest and property related revenue. Table 3 provides a list of discretionary projects, and Table 4 lists projects linked to the new regulatory fee, listed separately from discretionary projects. Projects over which the Boards have little or no spending flexibility are Measure D Disbursements, the Recycled Product Purchase Preference Program (RPPP), the HHW program, and about \$15.4 million of grant or other external funding that we expect to receive.

# REVENUE

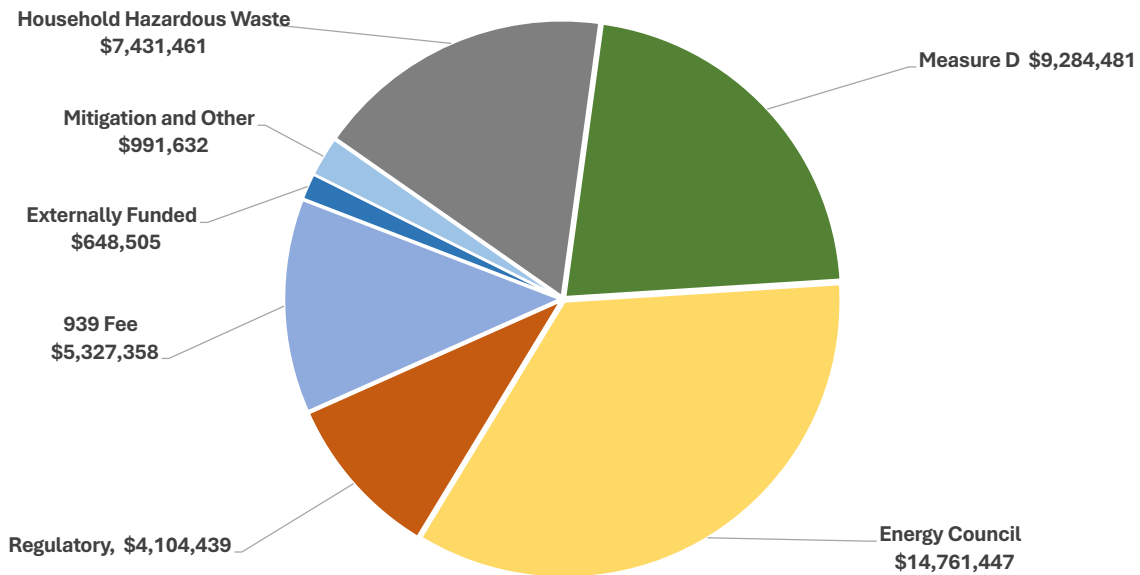
## REVENUE ESTIMATES

Estimated revenue from all sources totals \$42,549,324. Revenues by source are shown in Figure 2. Discretionary revenues are estimated to total approximately \$10.4 million, including a transfer of \$50,000 to the Agency’s Energy Council, which provides direction on StopWaste’s energy efficiency and electrification programs. This annual transfer offsets administrative costs – such as pursuing new grants and contracts – not covered by grant funding. Based on current projections, there are no fee increases anticipated in the near term, though this may change as rising costs and gradually declining revenues may once again place pressure on the Agency’s discretionary fund balances in the future.

Disposal or tonnage-based revenue from fees assessed at landfills comprises approximately 89% of the Agency’s discretionary revenue, and the remaining 11% is comprised of income from the Altamont property, interest income, regulatory reimbursements, and citation payments. Based on consistent trends over the past 16 years, modest tonnage declines are factored into revenue estimates. As always, we continue to monitor disposal trends carefully and will apprise the Board accordingly.

The regulatory fee ordinance adopted by the WMA Board in February 2026 is projected to generate approximately \$4.1 million annually beginning in FY 27. This new revenue category is now incorporated into the budget, reflected in a new regulatory fee category that is distinct from the discretionary budget.

**FIGURE 2. REVENUE BY FUNDING SOURCE**



## FEES

StopWaste levies various fees that help fund compliance with state and local waste reduction mandates. These fees (with the exception of the non-discretionary HHW and Regulatory Fees) fund approximately 89 percent of the discretionary budget for FY 27 and are as follows:

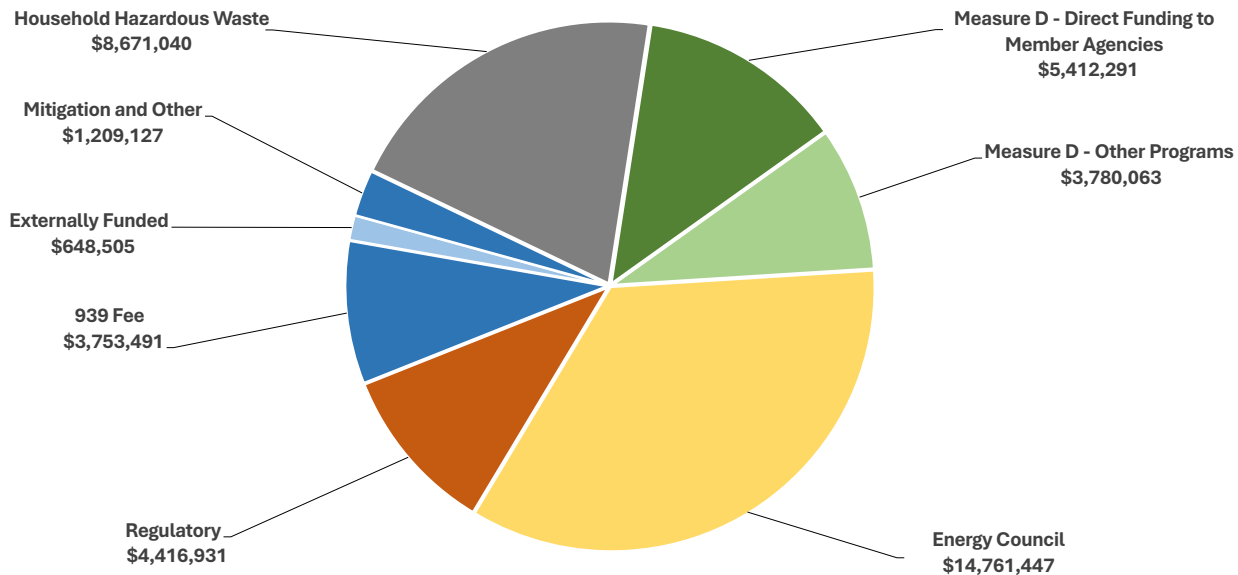
- **AB 939 Facility Fee** - \$4.34 per ton disposed. Levied on all Alameda County solid waste landfilled within California and all waste landfilled in Alameda County, pursuant to AB 939, the State law adopted in 1989 to reduce landfilled tonnages by 50 percent, later updated to 75 percent. Funds countywide recycling, waste prevention, and planning efforts.
- **HHW Fee** - \$2.15 per ton disposed. Levied, pursuant to AB 939, on waste disposed in Alameda County and all waste generated in Alameda County transferred through an in-county solid waste facility for out-of-county disposal. Additionally, in 2014 the Authority Board adopted a separate HHW annual fee which was later amended in 2019 and 2024, and is now set at \$7.80 through June 30, 2029, paid via property taxes to fund program continuation.
- **Measure D Landfill Surcharge** - \$8.23 per ton is collected on waste disposed of at the Vasco Road and Altamont Landfills in Alameda County. About 55 percent is allocated to participating Alameda County municipalities for waste reduction efforts and about 45 percent for specified countywide waste reduction programs including grants to nonprofit organizations, administered by StopWaste.
- **Import Mitigation Fee** - \$4.53 per ton is collected on all waste landfilled in Alameda County that originates out-of-county. This fee has been in place since 1994.
- **Regulatory Fee** - \$0.30 per residential solid waste service account per month; volume based for commercial and other types of accounts. Adopted by the WMA Board in February 2026 in order to recover 95% of the Agency's costs of administering and enforcing state regulations on behalf of member jurisdictions.

The Agency continues to supplement discretionary revenue with external funding, estimated at \$15.4 million in FY 27. Of this amount, approximately \$14.8 million is Energy Council funding to advance energy efficiency and electrification, which includes interest earnings and the transfer from discretionary funding as previously mentioned. The remaining external funding totals \$648,500 of grants, reimbursements, or pass-through funds to the Authority including approximately \$50,000 from the City of Oakland for additional waste prevention technical assistance, \$45,000 for the CalRecycle Solar Panel Reuse and Recycling Grant, \$67,500 for the Department of Energy's Re-X Before Recycling prize to advance reusable foodware in schools, \$128,000 for the Used Oil Recycling campaign, \$15,000 for applications by solid waste management facility operators for Agency review and incorporation into the Countywide Integrated Waste Management Plan (CoIWMP), approximately \$43,000 for conservation easement maintenance at the Agency's Altamont property, and \$300,000 for miscellaneous grants. This amount for miscellaneous grants and pass-through funding is a "placeholder" appropriation and an estimate of what these smaller grants might total in FY 27. These funds are tied to specific expenditures and, while they may span multiple years, are not part of the discretionary budget.

# EXPENDITURES

Total expenditures for all projects in FY 27 are \$42,652,896 (WMA portion \$18,699,094; RB portion \$9,192,355; EC portion \$14,761,447). Total expenditures exceed total revenues by \$103,572 – this reflects a planned drawdown of accumulated non-discretionary fund balances in the HHW and RPPP programs and does not indicate a structural deficit. Discretionary expenditures total \$8,625,681, which fall well below discretionary revenues of \$10.4 million.

**FIGURE 3: EXPENDITURES BY FUNDING SOURCE**



A listing of projects by funding source is also shown in the Financial Attachments section of the budget (pages IV-1–IV-3). In addition, projects funded by discretionary revenue and regulatory revenue are shown in Tables 3 and 4.

## WORKFORCE RELATED

Consistent with the Board-adopted salary adjustment plan (2018), salary ranges have been increased by the current Consumer Price Index (CPI) of 2.5 percent. The cost of this increase totals approximately \$175,000. While the salary adjustment plan allows for a comprehensive compensation study at least every three years, it is not mandated and does not appear necessary now.

The Executive Director has the authority to make position assignments within the approved classification structure provided that positions do not exceed what has been authorized that fiscal year and that funding is within the authorized appropriation. This budget does not include any additional positions funded by discretionary revenue.

Furthermore, AB 2561 requires public sector agencies to list the number of vacancies each year. Given the flexibility the Agency has in filling vacancies at various levels within the classification structure we list vacancies as full-time equivalent positions (FTEs) instead of a specific classification (e.g., Program Services Specialist). As such, FY 27 vacancies total 5.8 FTEs; however, there are no plans to fill these positions in the upcoming fiscal year.

## NON-PROJECT COSTS (OVERHEAD)

We allocate overhead across all projects in proportion to labor costs. This year’s calculation of non-project costs is summarized in Table 2. These costs are spread onto the labor costs (salary and benefits) as shown in Table 3.

**TABLE 2: NON-PROJECT COSTS**

Non-Project Category	Cost
General Overhead (includes IT, HR, Accounting and Finance, contract administration, general legal assistance, insurance, facility management, etc.)	\$4,199,954
Recycling Board Administration	\$103,029
Waste Management Authority Administration	\$223,799
Leave	\$1,493,575
<b>Total</b>	<b>\$6,020,357</b>

**TABLE 3: DISCRETIONARY BUDGET**

Project Name	Hard Costs	Labor & Overhead	Total
1160 Circular Economy in Building Materials	\$88,100	\$697,033	\$785,133
1220 Food Waste Reduction	\$178,300	\$1,001,637	\$1,179,937
1229 Food Waste Reduction (GNP)	\$100,500	\$215,412	\$315,912
1260 Compost & Mulch	\$71,700	\$923,363	\$995,063
2310 HHW Initiative - Upstream Grants	\$0	\$20,620	\$20,620
3210 Property Management	\$108,500	\$147,013	\$255,513
3230 Member Agency Advisory Groups	\$15,500	\$280,957	\$296,457
3240 Fee Enforcement	\$14,700	\$134,596	\$149,296
3410 General Planning	\$16,000	\$127,256	\$143,256
3460 Recycling Board Five-Year Audit	\$0*	\$56,007	\$56,007
3510 Agency Communications	\$149,600	\$1,069,651	\$1,219,251
3519 Agency Communication (GNP)	\$23,000	\$0	\$23,000
3530 Legislation	\$59,800	\$161,970	\$221,770
3539 Legislation (GNP)	\$50,000	\$0	\$50,000
3580 Schools Engagement	\$249,850	\$953,535	\$1,203,385
3590 Packaging and Foodware	\$538,500	\$827,396	\$1,365,896
3700 Project Development & Evaluation Resources	\$45,000	\$300,184	\$345,184
<b>Total</b>	<b>\$1,709,050</b>	<b>\$6,916,631</b>	<b>\$8,625,681</b>

\* 3460 Recycling Board Five-Year Audit is funded with \$117,000 from Reserves.

For detailed project descriptions and costs for the last fiscal year, see the Project Charters section from the [FY 26 budget](#).

**TABLE 4: REGULATORY BUDGET**

Project Name	Hard Costs	Labor & Overhead	Total
1227 - Food Waste Reduction - Regulatory	\$57,165	\$250,409	\$307,574
1267 - Compost & Mulch - Regulatory	\$84,000	\$230,841	\$314,841
2135 - Regulatory Fee Administration	\$266,000	\$110,560	\$376,559
2140 - SB 1383 Implementation	\$414,700	\$1,679,946	\$2,094,646
3280 - Reusable Bags	\$9,000	\$93,583	\$102,583
3440 - Waste Characterization Study	\$198,876	\$0	\$198,876
3517 - Agency Communications - Regulatory	\$33,000	\$405,730	\$438,730
3587 - Schools Engagement - Regulatory	\$11,000	\$572,121	\$583,121
<b>Total</b>	<b>\$1,073,741</b>	<b>\$3,343,189</b>	<b>\$4,416,931*</b>

\* The Regulatory Fee, adopted by the WMA Board in February 2026, is projected to recover \$4.1 million, approximately 95% of the Agency’s costs for administering and enforcing state regulations on behalf of member jurisdictions.

## **FUND BALANCES & RESERVES**

The Agency’s available resources consist of both fund balances and reserves. Discretionary fund balances are generally flexible and can be used to help balance the budget or for one-time expenditures. Reserves are funds that are set aside for specific purposes, although they can also be used to fund projects if those projects have a nexus to a particular reserve. At the end of FY 27, we estimate that discretionary fund balances will be approximately \$14.7 million (up from \$12.5 million in FY 26), and reserves will total approximately \$9.2 million. Table 5 shows projected discretionary fund balances in upcoming years based on a range of fiscal scenarios that the Agency tracks to inform the budget. Agency finances have closely tracked Scenario C below for the last several years, based on modest landfill tonnage declines.

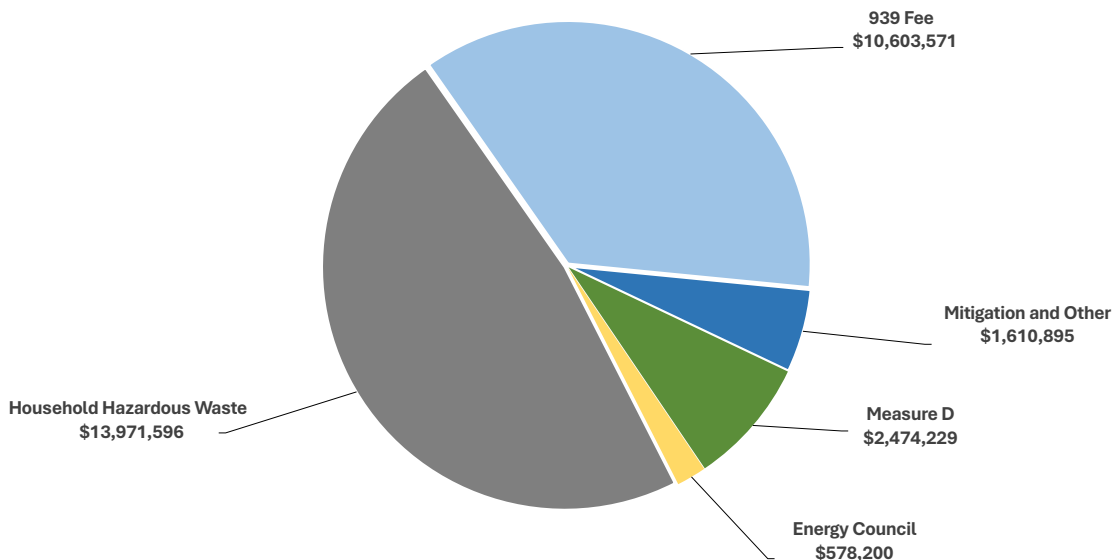
**TABLE 5: PROJECTED SCENARIOS FOR FUND BALANCE, EXCLUDING RESERVES (IN MILLIONS)**

Scenario	Base Year 2025	Year 3 2028	Year 6 2031	Year 9 2034
A. Status Quo with Growth	15.08	16.37	19.29	20.16
B. Status Quo	15.08	16.96	20.05	20.54
C. Economic Cycle	15.08	15.67	15.94	12.14
D. Organics	15.08	15.63	13.94	9.23
E. Organics and Recyclables	15.08	15.06	13.25	7.89
F. Recession	15.08	14.70	9.24	(7.16)
G. Recycling Plan	15.08	4.47	(28.60)	(86.24)

## FUND BALANCES

The Agency’s total fund balances available at the end of FY 27, including discretionary and non-discretionary funds, are projected to total \$28,925,999. Of this amount, the discretionary fund balance is projected to total \$14,670,817, HHW totals \$13,971,596, the Recycling Board RPPP fund balance is projected to total \$17,878 and the Energy Council fund balance is projected to total \$578,200. The Regulatory fund balance, which will be reimbursed from reserves, totals -\$312,492. This is because the new regulatory fee is purposefully designed to recover approximately 95% of Agency regulatory costs. The discretionary fund balance of \$14,670,817, along with Agency reserves totaling \$9.2 million discussed in the following section, provides an adequate contingency, supporting ongoing operations while advancing both programmatic and long-term fiscal goals.

**FIGURE 4: FUND BALANCES AS OF JUNE 30, 2027**



We use the term “available fund balance” to refer to the funding available for Agency operations. Our term differs from the technical accounting term, in that we do not include encumbrances (which we view as spent) or the unfunded liability figure (which is considered a long-term liability, since we make, at a minimum, the required annual payment and which is included in the budget). Fund balances are comprised of the accumulated difference between revenue and expenditures, i.e., revenues which exceed expenditures add to the fund balance and vice versa. Closed contracts – funds that have been encumbered but not needed and “released” – also add to the fund balance.

## RESERVES

Agency reserves will total approximately \$9.2 million at the end of FY 27. While the total amount of the reserves remains the same, based on recent analyses the reserve categories and funding allocated to each reserve are recommended below.

**TABLE 6: PROPOSED RESERVES FY 27**

Reserves	Balance
Building Maintenance	\$1,420,000
Fiscal	\$2,600,706
Pension	\$4,000,000
Disaster Recovery	\$500,000
Regulatory	\$200,000
Five Year Audit	\$81,876
Waste Characterization Study	\$200,000
Contingency/One-Time Expenditures	\$220,485
<b>Total</b>	<b>\$9,223,067</b>

### BUILDING MAINTENANCE RESERVE

This reserve was established to pay for any capital costs related to the Agency’s building. The Agency budgets for repairs and other costs related to the building in the annual operating budget. However, given that the building is now more than 18 years old, it is fiscally prudent to maintain a reserve for larger capital repairs. As operating budgets become more constrained, there may be more reliance on this reserve to address future capital costs. In addition, the Agency is responsible for the maintenance and repairs of the modular building used for school tours at the Davis Street Transfer Station. This building is over 20 years old and has also required numerous repairs throughout the years.

The reserve amount is based on a Commercial Property Reserve Analysis inspection and report conducted in FY 26 for both of these facilities that identified expected maintenance and repairs in upcoming years. Given inflationary adjustments and industry best practices, this reserve will be regularly evaluated to ensure that it remains at least 80 percent funded.

### **FISCAL RESERVE**

The Fiscal Reserve was established to offset any decline in revenue that could occur during the year. This reserve is currently \$2.6 million and is based on comparing revenue scenarios in the forecasting model to ensure that sufficient funding is available in the event that revenues drop more than was projected.

### **PENSION RESERVE**

The Pension Reserve was established in 2015 to offset the Agency's unfunded pension liability. In addition, the WMA established a policy to maintain a funded status of at least 95%. Shifting \$2.5 million from the contingency reserve to the pension reserve for a total of \$4,000,000 ensures sufficient funding is available to fully fund both pension and Other Post-Employment Benefits (OPEB) liabilities as of the latest actuarial calculation. This amount will fluctuate depending on market conditions and staff will review and recommend changes if needed as part of the annual budget process.

### **DISASTER RECOVERY RESERVE**

The Disaster Recovery Reserve is to be used in the event of a cybersecurity attack or a natural disaster. This would cover costs related to data recovery, restoring systems after a cyber-attack, and implementing enhanced security measures. It would also cover replacement costs of essential equipment or systems impacted by a natural disaster as well as temporary relocation of staff and operations. This fund is evaluated annually given inflationary adjustments and the evolving nature of cyber threats and natural disasters. Based on recent analysis the reserve has been augmented by \$200,000 to a total of \$500,000.

### **REGULATORY RESERVE**

This new reserve is established in order to fund additional regulatory expenses not reimbursed by revenue collected through the regulatory fee, which was set to recover 95% of the Agency's costs of administering and enforcing state regulations on behalf of member jurisdictions. Given that FY 27 will be the first year the Agency collects revenue from the regulatory fee, the reserve will be evaluated annually and adjusted based on actual expenses and needs.

## **FIVE-YEAR AUDIT RESERVE**

This reserve was established to pay for the periodic Recycling Board five-year audit. Previously this reserve included funding for Waste Characterization Studies as well. Staff recommend creating a separate Waste Characterization Study Reserve in FY 27 (see below). In addition, \$117,000 will be transferred out of this reserve in FY 27 in order to fund the audit, leaving a balance of \$81,876. The balance will be restored over the next two years to an amount sufficient to fund future five-year audits.

## **WASTE CHARACTERIZATION STUDY RESERVE (REGULATORY)**

Staff recommend establishing this reserve to fund future Waste Characterization Studies as required on an intermittent basis. The Waste Characterization Study supports regulatory efforts and the expenses are recoverable through the Regulatory Fee. The reserve exists to fund the study prior to recovery of actual costs incurred.

## **CONTINGENCY/ONE-TIME EXPENDITURE RESERVE**

This reserve fund is used to fund one-time projects aligned with Agency priorities or to provide matching funds for grants or various external funding opportunities as needed. Upon budget adoption, this reserve totals \$220,485 in FY 27.

Estimated fund balances available and schedules of reserves are shown on pages IV-5– IV-6.



# IV. FINANCIAL ATTACHMENTS



# EXPENDITURES BY FUNDING SOURCE – FY 27

	Waste Management Authority					Energy Council	Recycling Board						TOTAL	
	21 - 939 Fee	22 - External	24 - Mitigation	25 - Regulatory	28 - HHW		40 - Energy Council	27 - Municipal	30 - Administration	31 - Discretionary	32 - Grants to Non-Profits	33 - Source Reduction		34 - Market Development
<b>Discretionary</b>														
1160 Circular Economy in Building Materials	79	-	-	-	-	-	-	-	39	-	-	667	-	\$ 785,133
1220 Food Waste Reduction	295	-	378	-	-	-	-	59	59	448	-	-	-	\$ 1,179,937
1229 Food Waste Reduction (GNP)	-	-	-	-	-	-	-	-	316	-	-	-	-	\$ 315,912
1260 Compost & Mulch	498	-	-	-	-	-	-	-	-	-	498	-	-	\$ 995,063
2310 HHW Initiative - Upstream Grants	-	-	-	-	-	-	-	-	-	21	-	-	-	\$ 20,620
3110 General Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3120 Information Technology	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3130 HR	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3140 Accounting and Budget	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3150 Recycling Board	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3160 Waste Management Authority	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3170 Leave	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3180 Staff Meetings	-	-	-	-	-	-	-	-	-	-	-	-	-	-
3210 Property Management	-	-	256	-	-	-	-	-	-	-	-	-	-	\$ 255,513
3230 Member Agency Advisory Groups	296	-	-	-	-	-	-	-	-	-	-	-	-	\$ 296,457
3240 Fee Enforcement	-	-	149	-	-	-	-	-	-	-	-	-	-	\$ 149,296
3410 General Planning	143	-	-	-	-	-	-	-	-	-	-	-	-	\$ 143,256
3460 Recycling Board Five-Year Audit	-	-	-	-	-	-	-	-	-	56	-	-	-	\$ 56,007
3510 Agency Communications	439	-	427	-	-	-	-	305	305	12	-	-	-	\$ 1,219,251
3519 Agency Communication (GNP)	222	-	-	-	-	-	-	-	23	-	-	-	-	\$ 23,000
3530 Legislation	-	-	-	-	-	-	-	-	-	-	-	-	-	\$ 221,770
3539 Legislation (GNP)	-	-	-	-	-	-	-	-	50	-	-	-	-	\$ 50,000
3580 Schools Engagement	891	-	-	-	-	-	-	36	277	-	-	-	-	\$ 1,203,385
3590 Packaging and Foodware	546	-	-	-	-	-	-	36	273	-	546	-	-	\$ 1,365,896
3700 Project Development & Evaluation Resources	345	-	-	-	-	-	-	-	-	-	-	-	-	\$ 345,184
<b>Total Discretionary</b>	<b>3,753</b>	<b>-</b>	<b>1,209</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>73</b>	<b>953</b>	<b>445</b>	<b>1,028</b>	<b>1,165</b>	<b>-</b>	<b>-</b>	<b>\$ 8,625,681</b>

**Annual**

**EXPENDITURES BY FUNDING SOURCE – FY 27 (CONTINUED)**

	Waste Management Authority				Energy Council	Recycling Board						TOTAL		
	21 - 939 Fee	22 - External	24 - Mitigation	25 - Regulatory		28 - HHW	40 - Energy Council	27 - Municipal	30 - Administration	31 - Discretionary	32 - Grants to Non-Profits		33 - Source Reduction	34 - Market Development
<b>Energy Council External</b>														
1341 Panel Upgrade Pilot	-	-	-	-	-	224	-	-	-	-	-	-	-	\$ 223,611
1347 BayREN	-	-	-	-	-	10,061	-	-	-	-	-	-	-	\$ 10,061,346
1349 Energy Council Incubator	-	-	-	-	-	246	-	-	-	-	-	-	-	\$ 246,122
1353 Home Energy Score (HES) California	-	-	-	-	-	4,230	-	-	-	-	-	-	-	\$ 4,230,368
<b>Total Energy Council External</b>	-	-	-	-	-	<b>14,761</b>	-	-	-	-	-	-	-	<b>\$ 14,761,447</b>
<b>HHW</b>														
2312 HHW Facilities	-	-	-	-	8,671	-	-	-	-	-	-	-	-	\$ 8,671,040
<b>Total HHW</b>	-	-	-	-	<b>8,671</b>	-	-	-	-	-	-	-	-	<b>\$ 8,671,040</b>
<b>Passthrough</b>														
1210 Recycled Product Purchase Preference	-	-	-	-	-	-	-	-	-	-	-	-	618	\$ 617,738
2220 Measure D Disbursement	-	-	-	-	-	-	4,795	-	-	-	-	-	-	\$ 4,794,554
<b>Total Passthrough</b>	-	-	-	-	-	-	<b>4,795</b>	-	-	-	-	-	<b>618</b>	<b>\$ 5,412,291</b>
<b>Regulatory</b>														
1227 Food Waste Reduction - Regulatory	-	-	-	308	-	-	-	-	-	-	-	-	-	\$ 307,574
1267 Compost & Mulch - Regulatory	-	-	-	315	-	-	-	-	-	-	-	-	-	\$ 314,841
2135 Regulatory Fee Administration	-	-	-	377	-	-	-	-	-	-	-	-	-	\$ 376,559
2140 SB 1383 Implementation	-	-	-	2,095	-	-	-	-	-	-	-	-	-	\$ 2,094,646
3280 Reusable Bags	-	-	-	103	-	-	-	-	-	-	-	-	-	\$ 102,583
3440 Waste Characterization Study	-	-	-	199	-	-	-	-	-	-	-	-	-	\$ 198,876
3517 Agency Communications - Regulatory	-	-	-	439	-	-	-	-	-	-	-	-	-	\$ 438,730
3587 Schools Engagement - Regulatory	-	-	-	583	-	-	-	-	-	-	-	-	-	\$ 583,121
<b>Total Regulatory</b>	-	-	-	<b>4,417</b>	-	-	-	-	-	-	-	-	-	<b>\$ 4,416,931</b>

# EXPENDITURES BY FUNDING SOURCE – FY 27 (CONTINUED)

	Waste Management Authority					Energy Council	Recycling Board						TOTAL	
	21 - 939 Fee	22 - External	24 - Mitigation	25 - Regulatory	28 - HHW		40 - Energy Council	27 - Municipal	30 - Administration	31 - Discretionary	32 - Grants to Non-Profits	33 - Source Reduction		34 - Market Development
<b>WMA External</b>														
2142 Additional Oakland TA - ORRO	-	50	-	-	-	-	-	-	-	-	-	-	-	\$ 50,000
2311 Used Oil Recycling Grant	-	128	-	-	-	-	-	-	-	-	-	-	-	\$ 128,000
2313 HD43 Cal-Recycle Solar Panel Grant	-	45	-	-	-	-	-	-	-	-	-	-	-	\$ 45,000
3021 Misc Grants	-	300	-	-	-	-	-	-	-	-	-	-	-	\$ 300,000
3211 Conservation Easement	-	43	-	-	-	-	-	-	-	-	-	-	-	\$ 43,005
3283 Reusable REX DOE Prize	-	68	-	-	-	-	-	-	-	-	-	-	-	\$ 67,500
3416 ColWMP Amendments	-	15	-	-	-	-	-	-	-	-	-	-	-	\$ 15,000
<b>Total WMA External</b>	-	<b>649</b>	-	-	-	-	-	-	-	-	-	-	-	<b>\$ 648,505</b>
<b>Total Annual</b>	<b>3,753</b>	<b>649</b>	<b>1,209</b>	<b>4,417</b>	<b>8,671</b>	<b>14,761</b>	<b>4,795</b>	<b>73</b>	<b>953</b>	<b>445</b>	<b>1,028</b>	<b>1,165</b>	<b>618</b>	<b>\$ 42,535,896</b>
<b>Reserve</b>														
<b>Discretionary</b>														
3469 Recycling Board Five Year Audit	-	-	-	-	-	-	-	59	-	59	-	-	-	\$ 117,000
<b>Total Discretionary</b>	-	-	-	-	-	-	-	<b>59</b>	-	<b>59</b>	-	-	-	<b>\$ 117,000</b>
<b>Total Reserve</b>	-	-	-	-	-	-	-	<b>59</b>	-	<b>59</b>	-	-	-	<b>\$ 117,000</b>
<b>Total Expenditures / Expenditure</b>	<b>\$3,753,490</b>	<b>\$648,505</b>	<b>\$1,209,127</b>	<b>\$4,416,931</b>	<b>\$8,671,040</b>	<b>\$14,761,447</b>	<b>\$4,794,554</b>	<b>\$131,179</b>	<b>\$953,024</b>	<b>\$503,419</b>	<b>\$1,027,547</b>	<b>\$1,164,894</b>	<b>\$617,738</b>	<b>\$ 42,652,896</b>
<b>Total Revenues / Funding Source</b>	<b>\$5,327,358</b>	<b>\$648,505</b>	<b>\$991,632</b>	<b>\$4,104,439</b>	<b>\$7,431,461</b>	<b>\$14,761,447</b>	<b>\$4,794,554</b>	<b>\$340,258</b>	<b>\$1,082,565</b>	<b>\$876,316</b>	<b>\$876,316</b>	<b>\$876,316</b>	<b>\$438,158</b>	<b>\$ 42,549,324</b>
<b>Revenues Minus Expenditures</b>	<b>\$1,573,868</b>	<b>(\$ 0)</b>	<b>(\$ 217,495)</b>	<b>(\$ 312,492)</b>	<b>(\$ 1,239,579)</b>	<b>\$0</b>	<b>-</b>	<b>\$209,079</b>	<b>\$129,541</b>	<b>\$372,896</b>	<b>(\$ 151,231)</b>	<b>(\$ 288,579)</b>	<b>(\$ 179,580)</b>	<b>(\$ 103,572)</b>

# REVENUE BY FUNDING SOURCE – FY 27

	Waste Management Authority					Energy Council					Recycling Board					TOTAL		
	21 - 939 Fee	22 - External	24 - Mitigation	25 - Regulatory	28 - HHW	40 - Energy Council					27 - Municipal	30 - Administration	31 - Discretionary	32 - Grants to Non-Profits	33 - Source Reduction		34 - Market Development	35 - Recycled Product
<b>Revenues / Funding Source</b>																		
Citation Revenue	-	-	40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$40,000
Grant Revenue	-	591	-	-	-	-	-	-	-	14,680	-	-	-	-	-	-	-	\$15,270,087
HHW Property Tax Revenue	-	-	-	-	4,812	-	-	-	-	-	-	-	-	-	-	-	-	\$4,811,789
Interest Revenue	308	-	116	-	330	-	-	-	-	32	-	-	-	-	-	-	-	\$907,892
Other External Revenue	98	15	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	\$113,000
Property Revenue	-	43	534	-	-	-	-	-	-	50	-	-	-	-	-	-	-	\$626,648
Regulatory Revenue	-	-	-	4,104	-	-	-	-	-	-	-	-	-	-	-	-	-	\$4,104,439
Tonnage Revenue	4,921	-	302	-	2,289	-	-	-	-	-	4,782	263	1,052	876	876	876	438	\$16,675,468
<b>Total Revenues / Funding Source</b>	<b>5,327</b>	<b>649</b>	<b>992</b>	<b>4,104</b>	<b>7,431</b>	<b>14,761</b>	<b>14,761</b>	<b>14,761</b>	<b>14,761</b>	<b>4,795</b>	<b>131</b>	<b>953</b>	<b>503</b>	<b>1,028</b>	<b>1,165</b>	<b>618</b>	<b>\$42,549,324</b>	
<b>Expenditures / Expenditure</b>																		
<b>Total Expenditures / Expenditure</b>	<b>3,753</b>	<b>649</b>	<b>1,209</b>	<b>4,417</b>	<b>8,671</b>	<b>14,761</b>	<b>14,761</b>	<b>14,761</b>	<b>14,761</b>	<b>4,795</b>	<b>131</b>	<b>953</b>	<b>503</b>	<b>1,028</b>	<b>1,165</b>	<b>618</b>	<b>\$42,652,896</b>	
<b>Revenues Minus Expenditures</b>	<b>\$1,573,868</b>	<b>(\$ 0)</b>	<b>(\$ 217,495)</b>	<b>(\$ 312,492)</b>	<b>(\$ 1,239,579)</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$209,079</b>	<b>\$129,541</b>	<b>\$372,896</b>	<b>(\$ 151,231)</b>	<b>(\$ 288,579)</b>	<b>(\$ 179,860)</b>	<b>(\$ 103,572)</b>	<b>(\$ 103,572)</b>	

# AVAILABLE FUND BALANCES – FY 27

	Waste Management Authority				Energy Council	Recycling Board					TOTAL		
	21 - 939 Fee	22 - External	24 - Mitigation	25 - Regulatory		28 - HHW	40 - Energy Council	27 - Municipal	30 - Administration	31 - Discretionary		32 - Grants to Non-Profits	33 - Source Reduction
Audited 06/30/2025	10,456	(21)	2,672	16,297	578		126	361	689	132	674	257	\$ 32,230,221
Net Revenue/Expense 2026	(1,427)		(843)	(1,086)	-		115	(183)	523	56	(261)	(241)	(\$3,346,237)
2026 Adjustments		21										181	\$ 202,587
<b>Projected Fund Balance 7/1/2026</b>	<b>\$9,029,703</b>	<b>-</b>	<b>\$1,828,390</b>	<b>\$15,211,175</b>	<b>\$578,200</b>	<b>-</b>	<b>\$241,660</b>	<b>\$177,330</b>	<b>\$1,222,164</b>	<b>\$187,957</b>	<b>\$412,544</b>	<b>\$197,458</b>	<b>\$ 29,086,571</b>
Revenues	5,327	649	992	4,104	14,761	4,795	340	1,083	876	876	876	438	\$ 42,549,324
Expenses	(3,753)	(649)	(1,208)	(4,417)	(14,761)	(4,795)	(131)	(953)	(503)	(1,028)	(1,165)	(618)	(\$42,652,896)
Net Reserve Transfer							(29)		(29)				(\$57,000)
<b>Projected Fund Balance 6/30/2027</b>	<b>\$10,605,571</b>	<b>(\$0)</b>	<b>\$1,610,895</b>	<b>(\$312,492)</b>	<b>\$578,200</b>	<b>-</b>	<b>\$422,229</b>	<b>\$306,871</b>	<b>\$1,566,660</b>	<b>\$36,726</b>	<b>\$123,965</b>	<b>\$17,878</b>	<b>\$ 28,925,999</b>

Fund Category	Discretionary	All
Waste Management Authority	12,214,466	25,873,570
Energy Council	-	578,200
Recycling Board	2,456,351	2,474,229
<b>Total</b>	<b>\$ 14,670,817</b>	<b>\$ 28,925,999</b>

# RESERVE ALLOCATIONS – FY 27

Waste Management Authority			Recycling Board				TOTAL
21 - 939 Fee	24 - Mitigation	25 - Regulatory	26 - RB Pre-1994	30 - Administration	31 - Discretionary	32 - Grants to Non-Profits	

Five Year Audit/Study								
Projected Balance 07/01/2026	-	1,250	-	-	20	-	70	\$ 1,340,000
Transfers In	-	-	199	-	50	-	-	\$ 248,876
Transfers Out	-	(1,250)	-	-	(29)	-	(29)	(\$1,307,000)
<b>BALANCE 6/30/2027</b>	-	-	<b>199</b>	-	<b>42</b>	-	<b>42</b>	<b>\$ 281,876</b>

Building Maintenance								
Projected Balance 07/01/2026	-	1,290	-	-	80	50	-	\$ 1,420,000
Transfers In	-	50	-	-	-	-	-	\$ 50,000
Transfers Out	-	-	-	-	(50)	-	-	(\$50,000)
<b>BALANCE 6/30/2027</b>	-	<b>1,340</b>	-	-	<b>30</b>	<b>50</b>	-	<b>\$ 1,420,000</b>

Fiscal								
Projected Balance 07/01/2026	1,405	501	-	695	-	-	-	\$ 2,600,706
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-
<b>BALANCE 6/30/2027</b>	<b>1,405</b>	<b>501</b>	-	<b>695</b>	-	-	-	<b>\$ 2,600,706</b>

Pension								
Projected Balance 07/01/2026	-	1,435	-	-	-	-	-	\$ 1,434,511
Transfers In	-	2,565	-	-	-	-	-	\$ 2,565,489
Transfers Out	-	-	-	-	-	-	-	-
<b>BALANCE 6/30/2027</b>	-	<b>4,000</b>	-	-	-	-	-	<b>\$ 4,000,000</b>

Disaster Recovery								
Projected Balance 07/01/2026	-	300	-	-	-	-	-	\$ 300,000
Transfers In	-	200	-	-	-	-	-	\$ 200,000
Transfers Out	-	-	-	-	-	-	-	-
<b>BALANCE 6/30/2027</b>	-	<b>500</b>	-	-	-	-	-	<b>\$ 500,000</b>

Contingency - One Time								
Projected Balance 07/01/2026	-	1,986	-	-	-	-	-	\$ 1,985,974
Transfers In	-	-	-	-	-	-	-	-
Transfers Out	-	(1,765)	-	-	-	-	-	(\$1,765,489)
<b>BALANCE 6/30/2027</b>	-	<b>220</b>	-	-	-	-	-	<b>\$ 220,485</b>

Regulatory								
Projected Balance 07/01/2026	-	-	-	-	-	-	-	-
Transfers In	-	200	-	-	-	-	-	\$ 200,000
Transfers Out	-	-	-	-	-	-	-	-
<b>BALANCE 6/30/2027</b>	-	<b>200</b>	-	-	-	-	-	<b>\$ 200,000</b>

<b>GRAND TOTAL</b>	<b>\$ 1,405,019</b>	<b>\$ 6,761,191</b>	<b>\$ 198,876</b>	<b>\$ 694,981</b>	<b>\$ 71,500</b>	<b>\$ 50,000</b>	<b>\$ 41,500</b>	<b>\$ 9,223,067</b>
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# V. APPENDICES

# APPENDIX A - COIWMP GOALS BY PROJECT

The annual budget implements the goals, objectives, and policies in the CoIWMP Countywide Element. The listing below connects projects to specific CoIWMP goals.

	Disposal Capacity	Infrastructure	Materials Management	Public Engagement	Regional Collaboration	Funding
<b>DISCRETIONARY FUNDING</b>						
Circular Economy in Building Materials	✓	✓	✓		✓	✓
Food Waste Reduction	✓		✓	✓	✓	
Food Waste Reduction (GNP)	✓		✓	✓	✓	
Compost & Mulch	✓	✓	✓	✓	✓	
HHW Initiative - Upstream Grants	✓	✓	✓	✓		✓
Property Management	✓					✓
Member Agency Advisory Groups					✓	
Fee Enforcement						✓
General Planning	✓	✓	✓		✓	
Agency Communications			✓	✓	✓	
Agency Communications (GNP)			✓	✓	✓	
Legislation	✓	✓	✓	✓	✓	
Legislation (GNP)	✓	✓	✓	✓	✓	
Schools Engagement			✓	✓		
Packaging and Foodware	✓	✓	✓	✓	✓	
Project Development & Evaluation Resources			✓			✓
Recycling Board Five-Year Audit						✓

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	Disposal Capacity	Infrastructure	Materials Management	Public Engagement	Regional Collaboration	Funding
<b>EXTERNAL FUNDING</b>						
<b>ENERGY COUNCIL</b>						
Home Energy Score (HES) California					✓	✓
Panel Upgrade Pilot					✓	✓
BayREN				✓	✓	✓
Energy Council Incubator					✓	
<b>HOUSEHOLD HAZARDOUS WASTE</b>						
Household Hazardous Waste Facilities	✓	✓	✓	✓	✓	✓
<b>REGULATORY</b>						
Regulatory Fee Administration						✓
SB 1383 Implementation	✓	✓	✓	✓	✓	
Reusable Bags	✓	✓	✓	✓	✓	
Food Waste Reduction - Regulatory	✓		✓	✓	✓	
Compost & Mulch - Regulatory	✓	✓	✓	✓	✓	
Agency Communications - Regulatory			✓	✓	✓	
Schools Engagement - Regulatory			✓	✓	✓	
Waste Characterization Study	✓	✓	✓			
<b>OTHER EXTERNAL</b>						
Additional Oakland TA - ORRO	✓	✓	✓	✓	✓	
Used Oil Recycling Grant			✓	✓	✓	✓
HD43 Cal-Recycle Solar Panel Grant		✓	✓			✓
Misc Grants						✓
Conservation Easement	✓					✓
Reusable REX DOW Prize	✓	✓	✓			✓
CoIWMP Amendments		✓			✓	
<b>PASS THROUGH FUNDING</b>						
Recycled Product Purchase Preference			✓		✓	
Measure D Disbursement	✓	✓			✓	

# APPENDIX B - SPENDING BY FOCUS AREA & SOURCE

Categorizing project expenditures into our nine focus areas is inherently approximate, given the wide-ranging and interconnected nature of our work. The allocation provided here offers a general overview of how current project-based funding aligns with our newly defined focus areas.

Focus Area	Discretionary	Regulatory	Energy Council	HHW	Pass-Through & Other	Reserves	Total
<b>Healthy Local Food Systems</b>							
FS-1: Food Waste Prevention	1,135,759	1,000	-	-	-	-	1,136,759
FS-2: Edible Food Recovery	1,035,453	612,880	-	-	-	-	1,648,333
<b>Subtotal</b>	<b>2,171,212</b>	<b>613,880</b>					<b>2,785,092</b>
<b>Thriving Circular Economy</b>							
CE-1: Compost and Mulch Market Development	941,103	314,841	-	-	-	-	1,255,943
CE-2: Increase Organics Recycling	563,556	1,615,690	-	-	50,000	-	2,229,247
CE-3: Circularity in Packaging and Foodware	1,421,910	-	-	-	67,500	-	1,489,410
CE-4: Reusable Bag Policy	24,512	102,583	-	-	-	-	127,095
CE-5: Household Goods and Hazardous Waste	243,163	10,188	-	8,671,040	173,000	-	9,097,391
<b>Subtotal</b>	<b>3,194,243</b>	<b>2,043,303</b>		<b>8,671,040</b>	<b>290,500</b>		<b>14,199,086</b>
<b>Innovative Bay Area Construction Sector</b>							
CS-1: Circular Building Materials	831,372	-	-	-	-	-	831,372
CS-2: Energy Efficiency and Electrification Transition	37,743	-	14,761,447	-	-	-	14,799,190
<b>Subtotal</b>	<b>869,114</b>		<b>14,761,447</b>				<b>15,630,562</b>
<b>Cross-Agency Projects</b>							
CR-1: Sector Engagement (Schools, Legislation, Member Agencies)	727,506	581,121	-	-	56,341	-	1,364,968
CR-2: Planning, Evaluation, Research	401,195	198,876	-	-	15,000	-	615,071
CR-3: General Communications	976,244	438,730	-	-	-	-	1,414,974
CR-4: Measure D & Regulatory	30,654	541,021	-	-	5,655,951	117,000	6,344,626
CR-5: Property	255,513	-	-	-	43,005	-	298,518
<b>Subtotal</b>	<b>2,391,111</b>	<b>1,759,748</b>			<b>5,770,297</b>	<b>117,000</b>	<b>10,038,156</b>
<b>Subtotals</b>	<b>8,625,681</b>	<b>4,416,931</b>	<b>14,761,447</b>	<b>8,671,040</b>	<b>6,060,797</b>	<b>117,000</b>	
<b>Grand Total</b>							<b>\$ 42,652,896</b>



# APPENDIX C - BUDGET TO ACTUAL SUMMARY

This summary table provides a year-over-year comparison of StopWaste’s revenues and expenditures, broken down by major funding categories. Agency revenue sources are illustrated on p. [III-3](#) of the budget document. Agency discretionary expenditures are informed by multi-scenario fiscal forecasts conducted annually by Agency staff. Fiscal forecasts guide prudent spending and determine an adequate level of fund balances and reserves that the Agency should maintain to support advancing our mission today while also providing the means to plan for the future. See p. [III-8](#) for discussion of Agency fund balances and reserves.

	FY 2025 (Amended Budget)	FY 2025 (Actual)	FY 2026 (Adopted Budget)	FY 2027 (Proposed Budget)
<b>Revenue</b>				
<b>Discretionary (General Fund)</b>	<b>\$ 11,110,853</b>	<b>\$ 11,993,060</b>	<b>\$ 10,708,877</b>	<b>\$ 10,370,759</b>
<b>Non-Discretionary</b>				
Pass Through	5,428,701	5,097,189	5,340,097	5,232,711
Regulatory	-	-	-	4,104,439
Externally Funded - Energy Council	10,338,341	10,686,943	9,978,425	14,761,447
Externally Funded - WMA	936,771	619,141	1,095,425	648,505
HHW	7,426,895	8,125,018	7,521,790	7,431,461
<b>Total Revenue<sup>1</sup></b>	<b>\$ 35,241,560</b>	<b>\$ 36,521,351</b>	<b>\$ 34,644,614</b>	<b>\$ 42,549,324</b>

<b>Expenditures</b>				
<b>Discretionary</b>	<b>\$ 12,617,177</b>	<b>\$ 12,232,917</b>	<b>\$ 12,728,623</b>	<b>\$ 8,625,681</b>
<b>Non-Discretionary</b>				
One-Time - Reserves				117,000
Pass Through	5,428,701	5,087,055	5,580,939	5,412,291
Regulatory	-	-	-	4,416,931
Externally Funded - Energy Council	10,361,312	10,593,939	9,978,425	14,761,447
Externally Funded - WMA	936,771	619,141	1,095,425	648,505
HHW	8,287,106	8,226,922	8,607,430	8,671,040
<b>Total Expenditures<sup>2</sup></b>	<b>\$ 37,631,067</b>	<b>\$ 36,759,974</b>	<b>\$ 37,990,842</b>	<b>\$ 42,652,896</b>

1 Excludes Non-Operational GASB transactions.

2 Excludes Non-Operational GASB transactions and depreciation.