

# Annual Rate Assessment For Rate Year 2024-25

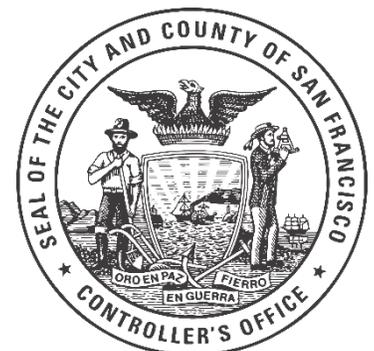
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Prepared by

**OFFICE OF THE CONTROLLER**  
**OFFICE OF REFUSE RATES ADMINISTRATION**

**March 9, 2026**



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## About the Controller's Office

The Controller is the chief financial officer and auditor for the City and County of San Francisco. We produce regular reports on the City's financial condition, economic condition, and the performance of City government. We are also responsible for key aspects of the City's financial operations — from processing payroll for City employees to processing and monitoring the City's budget.

Our team includes financial, tech, accounting, analytical and other professionals who work hard to secure the City's financial integrity and promote efficient, effective, and accountable government. We strive to be a model for good government and to make the City a better place to live and work.

## About Proposition F

Proposition F was an amendment to the Refuse Collection and Disposal Ordinance that voters approved in June 2022. The amendment requires that the Refuse Rates Administrator conduct periodic, comprehensive financial and performance evaluations of the City's refuse collection, disposal, and remediation programs and facilitate the process by which refuse rates are established. The Refuse Rates Administrator ensures the financial integrity of the refuse rate-setting process, and promotes efficient, effective, and accountable service by:

- Regularly monitoring refuse rates and reporting before the Refuse Rates Board, including recommended rate adjustments or proposed programmatic changes.
- Providing actionable recommendations to city leaders to promote and enhance accountability and improve overall cost-effectiveness, performance and efficiency of refuse collection, processing, and remediation.
- Facilitating and helping to ensure transparency of the refuse rate-setting process and reporting, so the public can timely access and review information.
- Promote public input including comment, objection and protest procedures pursuant to San Francisco Proposition F (June 2022) as well as California Proposition 218

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# Executive Summary

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The Office of Refuse Rates Administration monitors the financial and operational performance of refuse collectors. This report consolidates rate-monitoring activities for Rate Year 2025.

## Financial Performance

The 2023 Rate Order<sup>1</sup> established an allowable operating ratio of 91.0 percent (representing a 9.0% profit margin) for Rate Years 2024 and 2025.

Operating Ratio on Profit Eligible Expenses	Allowable	Actual
Sunset Scavenger and Golden Gate	91.0%	96.2%
Recology San Francisco	91.0%	92.1%
<b>Combined</b>	<b>91.0%</b>	<b>94.7%</b>

In Rate Year 2025, Recology generated \$521.1 million in total revenue against \$502.8 million in total expenditures, resulting in a net profit of \$18.3 million.

- **Profit Margin:** Recology's profit margin was 5.3%, which is 3.7% below the allowable 9.0% threshold.
- **Revenue Shortfall:** The primary driver of this shortfall was an over-projection of revenues. While the 2023 Rate Order assumed 2% annual growth, this did not materialize, leading to an \$18.2 million revenue deficit.
- **Expenditures:** Costs were \$4.4 million under projection, partially offsetting the revenue shortfall for a net impact of \$13.8 million.
- **Cost Eligibility:** The Office of Refuse Rates Administration also conducted a line-item review of every expenditure and audited major variances and found no ineligible costs.

The 2023 Rate Order established a balancing account to capture 50% of any profit or loss variances relative to the 91.0% Operating Ratio target.

- **Current Balance:** 50% of the \$13.8 million shortfall was added to the existing -\$1.9 million balance. The resulting balance is -\$9.1 million.
- **2025 Rate Order Projection:** This outcome is more favorable than the -\$12.5 million balance projected in the 2025 Rate Order. The difference between projected and actual balances is \$3.4 million.
- **Rate Mitigation:** The \$3.4 million variance can be used to offset rate increases between Rate Years 2027 and 2031.

**Recommendation:** The Refuse Rates Administrator recommends applying this balance during the upcoming rate-setting process.

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<sup>1</sup> See Appendix A: Reference Files, file number 1001, Page 22

## Operational Performance

### Environmental Goals

The Climate Action Plan 2021 set a goal to reduce landfill disposal by 50% relative to 2015 levels. Currently, there is no net change in landfilled tonnage when comparing Rate Year 2015 to Rate Year 2025. Stagnation in reaching these goals is attributed to economic and population changes as landfill disposal rose with population growth post-2015 before dipping during the pandemic to return to 2015 baseline levels. In addition, recovery rates have declined due to end of sustainable crushing, China’s National Sword policy, and organics pre-processing that increased residual waste sent to landfills.

### Collections Performance

In Rate Year 2025, Recology served 162,571 customers, collected 485,152 tons, and conducted over 32 million lifts. This was achieved through 913,058 route hours utilizing 605 personnel and 369 active vehicle units.

Collections Metrics	Rate Year 2024	Rate Year 2025
Lifts per Route Hour	34.9	35.5
Cost per Lift	\$9.66	\$10.10
Cost per Route Hour	\$364.22	\$387.12

- Operational Efficiency:** Lifts per route hour improved between Rate Year 2024 and 2025, however staffing increases to meet approved staffing levels have offset any financial benefit from productivity gains.
- Cost Efficiency:** Between Rate Year 2024 and 2025, cost per lift grew by 4.5% and the cost per route hour grew by 6.3%.

### Post Collections

Rate Year 2025 saw a broad reduction in tonnage processed across all operations. To assess cost-effectiveness, Recology’s rates were compared against 16 other California jurisdictions surveyed by HF&H.

Post Collection Operations	Rate Year 2024 Avg. per Ton Rate	Rate Year 2025 Avg. per Ton Rate	Comp Avg
Landfill	\$37.96	\$40.31	\$60.05
BVON Organics	\$92.23	\$94.72	\$116.67
Recycling (Incl Transport)	N/A	\$190.79	\$173.67

- Regional Benchmarking:** Landfill and organics processing rates remain significantly below the jurisdictional average. Recycling costs, which include transport and freight offsets by commodity sales, are 10% above average. Post-Collections operations also include Transfer Station operations, which can be measured through tons per load.
- Transfer Station Efficiency:** Post-collections operations also include transfer station activities. Operations are measured by payload density (tons per load). Mixed solid waste averaged 25.6 tons per load, while organics averaged 22.7 tons.

## Customer Service

Recology handled 359,080 customer inquiries in Rate Year 2025. While 76% of contacts concerned service changes, 7% were related to service issues—primarily missed or partial pickups. Recology achieved a rate of 2.8 missed pick up calls per 10,000 lifts, comparing favorably to a national survey average of 7.7.

## Compliance Overview

A comprehensive review of adherence to the 2023 Rate Order and associated agreements found no significant compliance issues. Key performance improvements were driven by new Service Level Agreements (SLAs) developed between Recology and Public Works for Abandoned Material Collections (AMC) and Public Receptacle Collections (PRC). These agreements established strict response time parameters during designated service periods.

### Abandoned Material Collections

Recology demonstrated substantial progress in addressing abandoned materials discarded in the public right-of-way. Despite a significant increase in ticket volume, response reliability reached record highs.

- **SLA Achievement:** Compliance with AMC response times improved from 33.8% in Rate Year 2023 to 94.3% in Rate Year 2025.
- **Service Demand:** Total tickets rose to 112,562 in Rate Year 2025, a 14.7% increase over the prior year.
- **Cost Efficiency:** The cost per AMC ticket declined from \$81 in Rate Year 2024 to \$74 in Rate Year 2025.

### Public Receptacle Collections

The Public Receptacle Collections program focuses on managing public trash cans through regular routes and timely response to sensor and non-sensor overflow requests.

- **SLA Achievement:** Achievement of PRC response standards rose to 75.1% in Rate Year 2025, up from only 20.4% in Rate Year 2023 before the SLA was established.
- **Ticket Volume:** Total requests decreased to 86,699 in Rate Year 2025, down from over 104,000 in Rate Year 2024.
- **Operational Costs:** The cost per PRC ticket rose to \$136 in Rate Year 2025, while the annual cost per receptacle increased slightly to \$4,246.

### Reporting and Project Status

Recology also achieved a 50.9% improvement in reporting timeliness, delivering 86.0% of required reports on time in Rate Year 2025. While core collections and street-level services are fully compliant, the City is actively working with Recology to resolve identified billing process issues through a new Billing SLA established in the 2025 Rate Order. In addition, Recology completed all approved projects funded through the 2023 Rate Order.

# Background

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Voters passed Proposition F<sup>2</sup> in 2022 designating the Controller the Refuse Rates Administrator. In response, the Controller established the Office of Refuse Rates Administration to rate monitoring and facilitate the rate-setting process, propose rate adjustments, and to meet Proposition F mandates to monitor financial and operational performance of refuse collectors.

The City's refuse services are governed by the Refuse Collection and Disposal Ordinance<sup>3</sup> originally passed by voters in 1932. This ordinance allows waste haulers to operate in San Francisco through route permits and vehicles licenses issued by the Department of Public Health. Currently, Recology holds all such permits and licenses making it the sole waste hauling service in San Francisco.

The Refuse Rates Administrator conducts financial and operational monitoring of three Recology subsidiaries:

- **Collections:** Recology Golden Gate and Recology Sunset Scavenger
- **Post-Collections:** Recology San Francisco, which operates the transfer station and recycling facility.

The 2023 Rate Order, approved by the Refuse Rate Board on August 31, 2023 establishes the maximum rates Recology may charge San Francisco residents for Rate Years 2024 and 2025, and defines their service responsibilities. This rate order serves as the basis for monitoring activities and assessments detailed in this report.

This report evaluates the following key areas:

- **Financial Performance:** An assessment of Recology's profit margin, audit of revenue and expenditure variances, and the resulting impact on the balancing account.
- **Operational Performance:** This section analyzes operational metrics related to operational efficiency and cost efficiency in collections and post-collections operations as well as landfill diversion and recovery rates, and customer service performance.
- **Compliance:** A review of adherence to the 2023 Rate Order, including the completion of agreed-upon activities and compliance with Service Level Agreements (SLAs).
- **Impound Account:** Review of impound account funding levels and activities conducted with impound account funding.

This assessment is conducted through review and analyses of data from Recology's rate reports, audited financial statements, 311 data, customer call data, and other reports and data provided by Recology. The Office of Refuse Rates Administration also makes information and data requests, conducts site visits, ride-alongs, and is in regular consultation with Recology and relevant stakeholders.

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<sup>2</sup> See Appendix A: Reference Files, file number 1004

<sup>3</sup> See Appendix A: Reference Files, file number 1005

# Financial Performance

## OPERATING RATIO<sup>4</sup>

The Rate Order utilizes a ratemaking formula designed to cover Recology's costs while allowing for a fair profit margin, calculated via an Operating Ratio (OR). Certain costs, such as intercompany expenses, permits, and fees, are excluded from profit eligibility. In 2023, a study of 38 California cities conducted by HF&H Consultants found an average OR of 88.43% (an 11.57% profit margin).<sup>5</sup> For the 2023 Rate Order, the Board approved a 91.0% allowable OR, representing a 9.0% profit margin.

**Table 1: Operating Ratio**

Operating Ratio on Profit Eligible Expenses	Allowable	Actual
Sunset Scavenger and Golden Gate	91.0%	96.2%
Recology San Francisco	91.0%	92.1%
<b>Combined</b>	<b>91.0%</b>	<b>94.7%</b>

Recology did not achieve the allowable profit margin in Rate Year 2025. The combined companies reached a 94.7% OR, resulting in a 5.3% profit margin—3.7% below the authorized target.<sup>6</sup> The primary cause of this shortfall was the over-projection of revenues. The 2023 Rate Order assumed a 2.0% annual economic growth rate. However, Rate Year 2024 saw a revenue decline, and Rate Year 2025 grew by only 1.3%, leading to a significant revenue deficit.

**Table 2: Total Sources and Uses Rate Year 2024-25**

Sources and Uses	Actuals	Variance from Projection	% Variance
Total Sources	\$521,126,220	-\$18,168,661	-3.40%
Total Uses	\$502,784,448	-\$4,393,159	-0.90%

The impact of the two-year over-projection is a variance of \$18.2 million below projected, representing a 3.4% shortfall in total sources<sup>7</sup>. This was offset by Total Uses that came in under-projection by \$4.4 million (-0.90% variance)<sup>8</sup>.

<sup>4</sup> See Appendix A: Reference Files, file number 1001, Page 22

<sup>5</sup> See Appendix A: Reference Files, file number 1007

<sup>6</sup> See Appendix A: Reference Files, file number 1002, Page 13

<sup>7</sup> See Appendix A: Reference Files, file number 1002, Page 11

<sup>8</sup> See Appendix A: Reference Files, file number 1002, Page 13

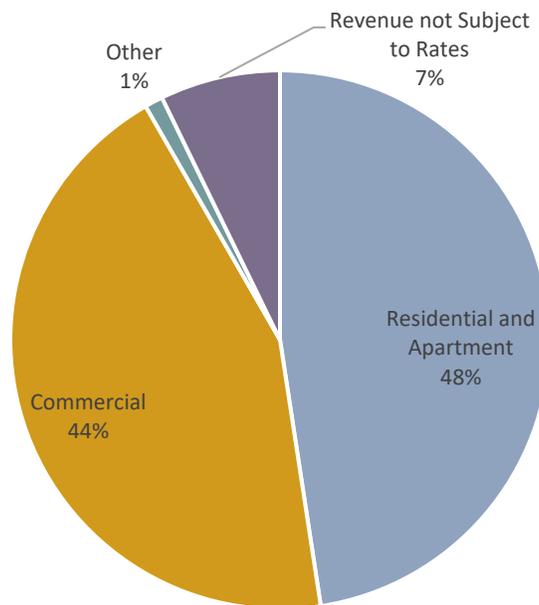
## REVENUE VARIANCE DETAIL

### Collections Revenues

Collections revenue is derived from Residential, Apartment, and Commercial services, alongside other sources like interest and open market debris boxes.

**Chart 1: Total Sources for Recology Sunset Scavenger and Recology Golden Gate<sup>9</sup>**

**Total Collections Sources (\$388.4 Million)**



In Rate Year 2024-25, Recology Sunset Scavenger and Recology Golden Gate’s combined sources totaled \$388.4 million. Residential and Apartment revenues make up 48% of total sources, representing \$184.8 million. Commercial revenues make up 44% of total sources, representing \$171.3 million.

**Table 3: Revenue Variance Detail**

Revenue Category	Projected	Actuals	Variance from Projected	% Variance
Residential	\$105,496,490	\$101,828,786	-\$3,667,704	-3.5%
Apartment	\$86,619,460	\$82,956,796	-\$3,662,664	-4.2%
Commercial	\$175,751,123	\$171,317,108	-\$4,434,015	-2.5%
Other Rate Revenue	\$4,205,669	\$4,235,680	\$30,011	0.7%
<b>Total Sources</b>	<b>\$372,072,742</b>	<b>\$360,338,370</b>	<b>-\$11,734,372</b>	<b>-3.2%</b>

<sup>9</sup> See Appendix A: Reference Files, file number 1002, Page 5

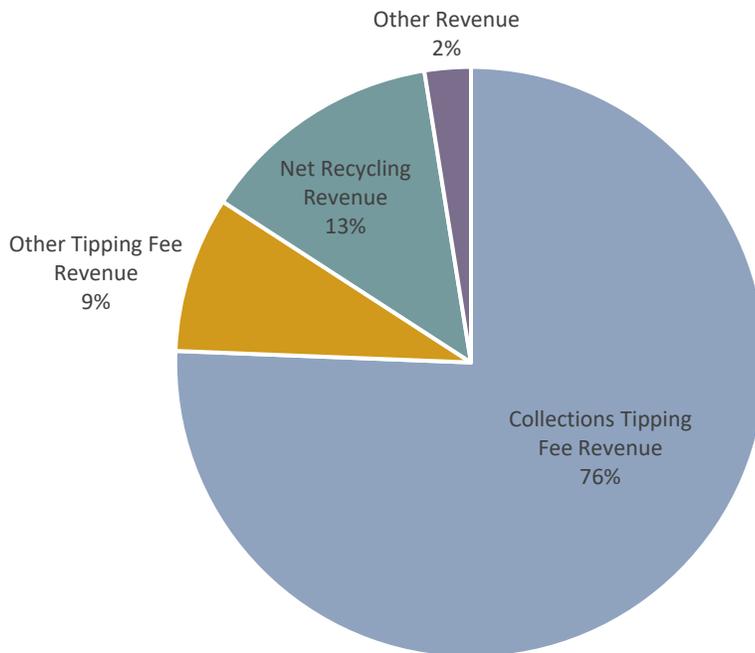
Residential and Apartment revenues combined saw a shortfall of approximately \$7.3 million. Residential revenue was 3.5% below projection, while apartment revenue saw a 4.2% deficit. Commercial revenue was \$4.4 million over projected representing a -2.5% variance. Other Rate Revenue includes non-ratepayer revenue factored into the rate-making process such as CalRecycle payments, interest income, amortization of the 2023 Notional Balancing Account, amortization of the Rate Stabilization fund, and other miscellaneous income. Because these sources are not driven by broader economic factors, they remained stable, ending the year with a slight \$30k surplus relative to projections.

## Post-Collections Revenues

Post-collections revenue is primarily driven by total tonnage and the "tipping fee," a per-ton charge for materials delivered to the Transfer Station. These fees are generated from materials dropped off by Recology Sunset Scavenger, Recology Golden Gate, and other private accounts or individuals. Non-tipping fee revenue includes "Net Recycling Revenue" from the sale of processed recyclables, as well as rental income and miscellaneous services like intercompany drayage.

**Chart 2: Total Post-Collections Sources<sup>10</sup>**

**Total Post-Collections Sources (\$161.1 Million)**



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<sup>10</sup> See Appendix A: Reference Files, file number 1002, Page 6

In Rate Year 2024-25, all Recology San Francisco sources totaled \$161.1 million. Revenue from Collections Tipping Fee totaled \$121.8 million (76% of total sources). Net Recycling Revenue totaled \$21.4 million (9% of total sources). Other Tipping Fee Revenue totaled \$13.7 million in revenue (9% of total sources). Other Revenue totaled \$4.1 million (2% of total sources).

Post-collections revenue is tied directly to collections tonnage, which was projected to grow by 2% annually. Because this growth did not materialize, revenues were significantly over-projected, resulting in a \$6.1 million (3.7%) shortfall.

**Table 4: Post-Collections Revenue Detail<sup>11</sup>**

Revenue Category	Projected	Actuals	Variance from Projected	% Variance
Recyclables Collections	\$32,919,438	\$28,977,150	-\$3,942,288	-12.0%
Organics Collections	\$34,793,224	\$31,968,611	-\$2,824,613	-8.1%
Trash Collections	\$57,884,439	\$58,630,681	\$746,242	1.3%
iMRF and Other Revenue	\$2,986,665	\$2,230,392	-\$756,273	-25.3%
Customer Drop-Off	\$16,790,043	\$13,747,458	-\$3,042,585	-18.1%
Net Recycling Revenue	\$18,198,887	\$21,448,895	\$3,250,008	17.9%
Other Revenue	\$3,649,443	\$4,069,531	\$420,088	11.5%
<b>Total Sources</b>	<b>\$167,222,139</b>	<b>\$161,072,718</b>	<b>-\$6,149,421</b>	<b>-3.7%</b>

The largest deficit came from Recyclables collections, which finished \$3.9 million (12.0%) below projection. Organics collections and Customer Drop-off also saw significant shortfalls of \$2.8 million and \$3.0 million respectively. These deficits were partially mitigated by Net Recycling Revenue, which exceeded projections by \$3.2 million (17.9%)<sup>12</sup> due to higher-than-expected commodity market prices. Additionally, Trash Collections and other miscellaneous revenues generated a combined surplus of approximately \$1.1 million.<sup>13</sup>

## EXPENDITURE VARIANCE DETAIL

Recology’s operations involve the joint collection and processing of both regulated (e.g., residential customer collections) and unregulated (e.g., contract services) refuse. While unregulated expenses are allocated out of total costs during the rate-setting process, the Office of Refuse Rates Administration analyzes them together for rate monitoring to ensure a thorough line-item review.

<sup>11</sup> See Appendix A: Reference Files, file number 1002, Page 6

<sup>12</sup> See Appendix A: Reference Files, file number 1002, Page 7

<sup>13</sup> See Appendix A: Reference Files, file number 1002, Page 6

**Table 5: Total Uses Summary<sup>14</sup>**

<b>Total Uses</b>	<b>Projection</b>	<b>Actuals</b>	<b>\$ Variance</b>	<b>% Variance</b>
Collections Total Uses	\$351,925,925	\$352,010,637	\$84,712	0.02%
Post-Collections Total Uses	\$155,251,682	\$150,773,811	-\$4,477,871	-2.88%
<b>Total Uses Combined</b>	<b>\$507,177,607</b>	<b>\$502,784,448</b>	<b>-\$4,393,159</b>	<b>-0.87%</b>

Overall, expenditures aligned closely with projections, with a total combined variance of -\$4.4 million (-0.87%). This was primarily driven by post-collections uses, which were \$4.5 million (-2.88%) under projection. Total collections uses remained nearly flat, ending \$85k (0.02%) above projection.

Reviewing expenditure variances is critical for identifying potential fraud, errors, overspending, or operational inefficiencies. Because certain costs—such as disposal fees—are a direct function of tonnage collected, standard variance analysis can be misleading if projected service levels are not met.

Expenditure variance review is important for identifying fraud, error, overspending, or inefficiencies. Projections of line-item expenditures are typically rooted in a combination of expected changes to service levels and projected inflation or other projected cost of business change. To accurately assess performance, projections are adjusted to account for actual service levels and line-item variances are analyzed by comparing actuals to revenue-adjusted projections<sup>15</sup>. While every line item is analyzed, this section highlights variances exceeding 5% and \$500k. Intercompany processing and disposal are reviewed as a combined expense, as these categories are inversely related; as processing costs increase, disposal costs typically decrease.

<sup>14</sup> See Appendix A: Reference Files, file number 1002, Page 11 and 12

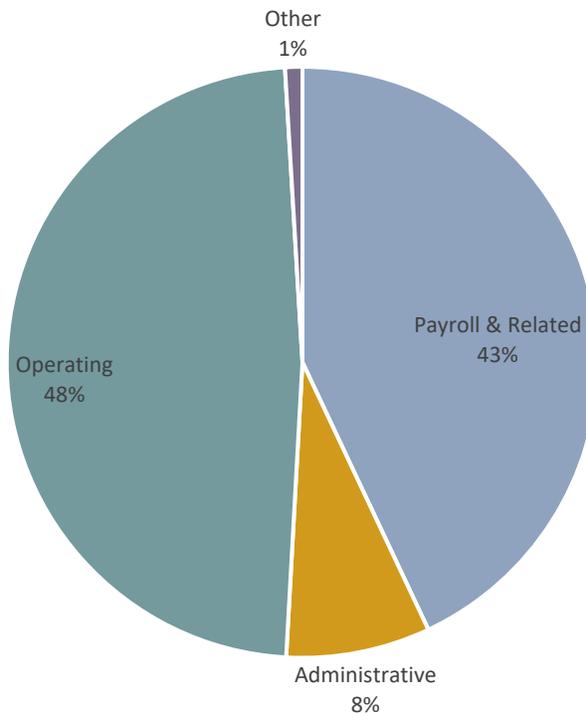
<sup>15</sup> See Appendix A: Reference Files, file number 1009, Page 98

## Collections Expenditures

Reported collections expenditures represent the combined expenses of the two collections companies, Sunset Scavenger and Golden Gate.

**Chart 3: Total Regulated and Unregulated Collections Expenditures<sup>16</sup>**

Total Collections Expenditures (\$353.5 Million)



In Rate Year 2025, total expenditures for these companies reached \$353.5 million. Operating expenses totaled \$170.3 million (48% of total expenditures). Payroll & related expenses totaled \$151.9 million (43% of total expenditures). Administrative costs totaled \$27.8 million (8% of total expenditures). Other Expenses totaled \$3.3 million (1% of total expenditures).

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<sup>16</sup> See Appendix A: Reference Files, file number 1002, Page 10

**Table 6: Variances Greater than \$500k and 5.0%<sup>17</sup>**

Expense Category	Projections	Revenue Adjusted Projection	Actuals	\$ Variance	% Variance
Total Payroll & Related	\$146,607,632	\$144,721,059	\$151,988,681	\$7,267,622	5.0%
Bad Debt	\$572,272	\$563,248	\$2,042,761	\$1,479,513	262.7%
Taxes	\$4,632,325	\$4,617,716	\$5,964,563	\$1,346,847	29.2%
Liability Insurance	\$5,914,928	\$5,896,274	\$9,117,855	\$3,221,581	54.6%
Total Other	\$2,335,763	\$2,335,763	\$3,341,117	\$1,005,354	43.0%

Table 6 compares actual costs against revenue-adjusted projections of significant fiscal deviations. Five major variances were identified:

**Total Payroll & Related:** Payroll cost variance was due to projection error. Projections were based on 2023 actuals but did not account for timing of union wage increases, which occurred on January 1 rather than the start of the rate year in October. Projections would have been higher had this timing difference been taken into account. The timing error has additional impacts on payroll tax costs, which further increased the projection error. In addition, certain approved positions in the Rate Order were excluded from the cost. The combined impact of the material mistakes reduces the variance to \$2.3 million, representing a 1.6% variance, which would not have put payroll costs under scrutiny had the error not been made.

**Bad Debt:** Projections assumed a write-off of \$1.8 million in old bad debt, but this administrative cleanup was postponed until Rate Year 2026.

**Taxes:** Tax burden for the collections companies assumed 3% growth each year. However, voters passed Proposition M in 2024<sup>18</sup>, which increased the local business tax burden. The estimated the impact of Proposition M represents a 38% increase in tax burden. Factoring the decline in revenue, Proposition M accounts for almost the entirety of the \$1.3 million variance over projection.

**Liability Insurance:** Recology allocates insurance costs from its partially self-insured corporate parent to its subsidiaries based on 2022 actuals. During the 2025 Rate-Setting process, the Office of Refuse Rates Administration reviewed the allocation of these costs and found the allocation methodology reasonable. Costs exceeded projections due to three factors:

- Post-Pandemic Catch-Up: Insurers implemented double-digit rate increases after the California Department of Insurance (CDI) lifted pandemic-era restrictions.
- Rising Repair Costs: Inflation in the automotive and home rebuilding sectors outpaced the general economy.

<sup>17</sup> See Appendix A: Reference Files, file number 1022

<sup>18</sup> See Appendix A: Reference Files, file number 1028

- Climate Risks: CDI now permits "catastrophe modeling" based on future climate projections, leading to higher premiums in high-risk areas and reduced market competition<sup>19</sup>.

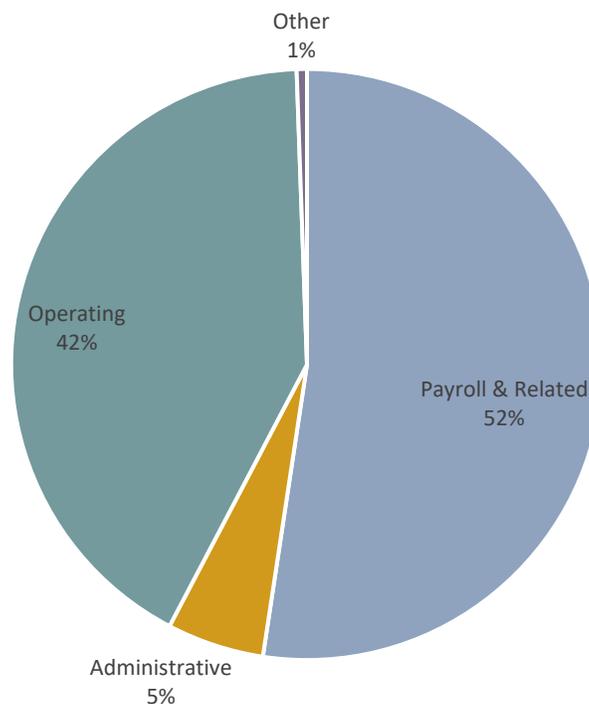
**Total Other:** Recology has stated that the main drivers of costs exceeding projections are bank service charges, which made up \$600k of the variance, and community outreach which accounts for \$250k of the variance.

## Post-Collections Expenditures

Reported post-collections expenditures represent the expenses related to disposal and processing for Recology San Francisco.

**Chart 4: Total Regulated and Unregulated Post-Collections Expenditures**

Total Post-Collections Expenditures (\$150.8 Million)



In Rate Year 2025, Recology San Francisco total expenditures reached \$150.8 million. Payroll & related expenses totaled \$78.9 million (52% of total expenditures). Operating expenses totaled \$62.9 million (42% of total expenditures). Administrative expenses totaled \$8.0 million (5% of total expenses). Other costs accounted for \$844k, making up less than 1% of total expenditures.

Post-collections expenses did not exhibit any variances exceeding the monitoring threshold of 5% and \$500,000. The largest variance was in Payroll & Related expenses, which ended \$1.9 million (2.5%) over

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<sup>19</sup> See Appendix A: Reference Files, file number 1029

projection. This was primarily caused by the same payroll projection timing error identified in the Collections Expenditure section. This overage was offset by Administrative and Operating costs which came in \$1.9 million and \$4.5 million under projection, respectively. Overall, post-collection expenses were \$4.5 million (2.9%) below projection.

## BALANCING ACCOUNT<sup>20</sup>

Rate Year 2025 includes activity from two balancing accounts including a December 2022 Settlement Agreement Balancing Account and a balancing account established by the 2023 Rate Order.

**Table 7: Balancing Accounts<sup>21</sup>**

Balancing Accounts	Total Balance	Amortized to Date	Current Balance	2025 Rate Order Projected Balance	Variance from Projected
2022 Settlement Balancing Account	\$1,424,341	\$284,868	\$1,139,473	\$1,139,473	\$0
2023 Rate Order Balancing Accounts	-\$9,114,936	\$0	-\$9,114,936	-\$12,483,524	\$3,368,588

The December 2022 Settlement Agreement established a \$25 million balancing account where any balance remaining after Rate Year 2023 would be spread evenly to offset rate increases between Rate Year 2025 and Rate Year 2029<sup>22</sup>. The remaining balance was \$1.4 million, which is being amortized over 5 years at \$285k per year, beginning with Rate Year 2025.

The 2023 Rate Order established a balancing account that would adjust by 50% of above- or below-target profit earned or losses incurred based on the 91% Operating Ratio for Rate Years 2024 and 2025<sup>23</sup>. Any balance, positive or negative could be used to adjust rates in subsequent years, and balance can be spread across multiple years, no more than five years.

The net profit shortfall across Rate Year 2024 and Rate Year 2025 amounted to \$18.2 million. At 50% below-target, the 2023 Rate Order balancing account saw a balance of -\$9.1 million. The 2025 Rate Order anticipated a much higher shortfall and projected a balance of -\$12.5 million<sup>24</sup>, which was built into the rates for Rate Years 2026 through 2028. The \$3.4 million variance can be applied to lower rates beginning in Rate Year 2027.

The Office of Refuse Rates Administration recommends applying this variance beginning in Rate Year 2029 as part of the next rate-setting process.

<sup>20</sup> See Appendix A: Reference Files, file number 1001, Page 103

<sup>21</sup> See Appendix A: Reference Files, file number 1002, Page 21 and 22

<sup>22</sup> See Appendix A: Reference Files, file number 1013

<sup>23</sup> See Appendix A: Reference Files, file number 1002, Page 6

<sup>24</sup> See Appendix A: Reference Files, file number 1003, Page 180

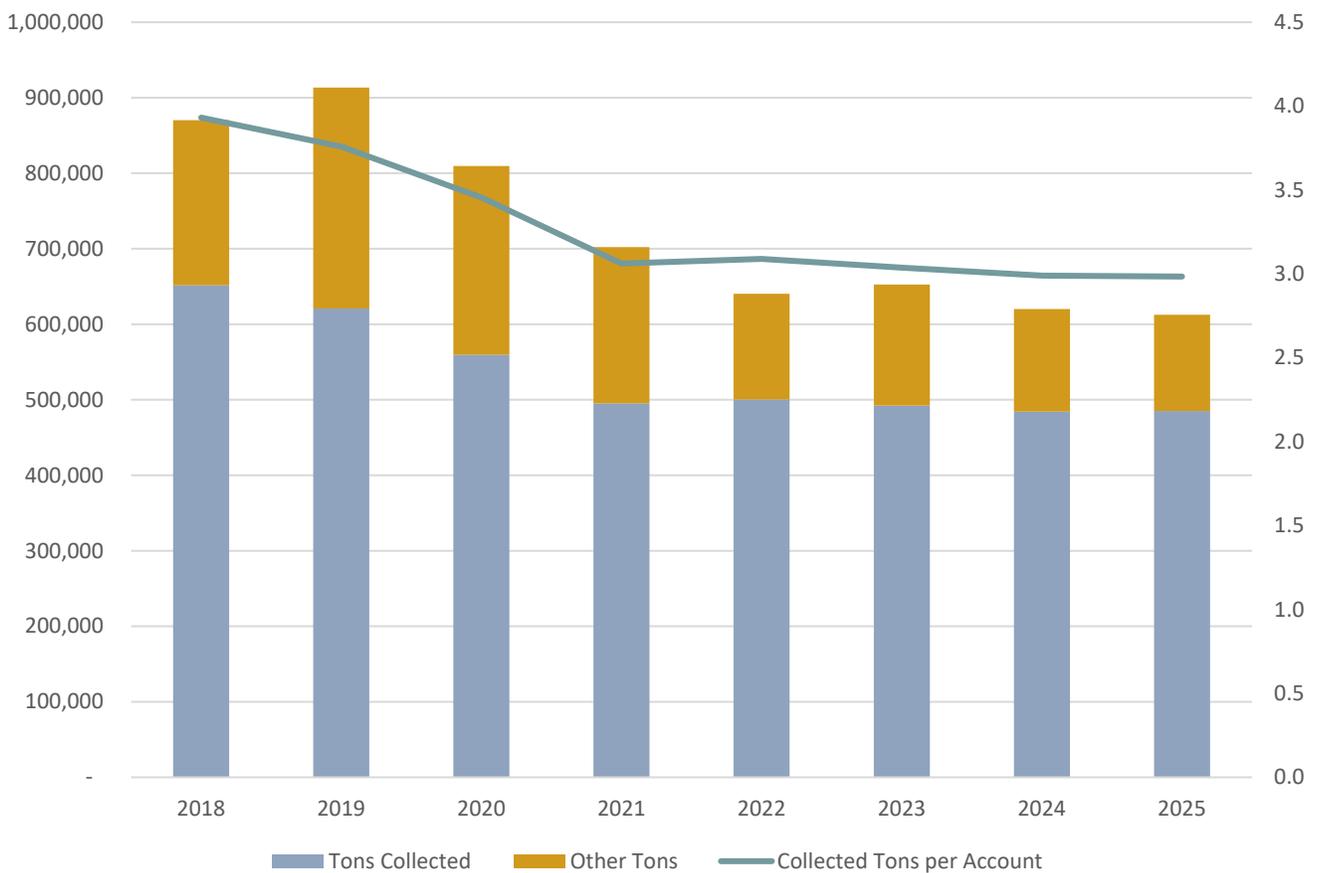
# Operational Performance

## COLLECTIONS OPERATING METRICS

### Service Volume and Resource Utilization

Demand for collection services is a direct function of total refuse volume. Total tonnage fell significantly during the pandemic and has not recovered.

**Chart 5: Tons Collected and Collected Tons per Account Since RY18**



Tons collected from Residential, Apartment, and Commercial services dropped from 652k in Rate Year 2018 to 485k in Rate Year 2025, a 30% decrease. Similarly, tonnage per account fell from 4.4 to 3.6 tons over the same period—a 19.2% reduction likely driven by the decline in commercial accounts. Since 2021, collection volumes have remained relatively constant.

Under the 2023 Rate Order, Recology began reporting additional operating metrics that allow the City to better track service volume and resource utilization.

**Table 8: Collections Service Volume RY24-25<sup>25</sup> <sup>26</sup>**

<b>Collections Service Volume</b>	<b>Rate Year 2024</b>	<b>Rate Year 2025</b>
Tons from Collections	484,359	485,152
Collections Accounts	162,009	162,571
Routes	472	472
Lifts	32,269,848	32,380,036

Service levels remained stable between Rate Year 2024 and Rate Year 2025, with tonnage and account numbers growing by 0.2% and 0.3%, respectively. Recology serviced these accounts across 472 routes and conducted 32.4 million lifts in Rate Year 2025. To complete this service, Recology's resource utilization can be measured by total route hours, active fleet units, and personnel.

**Table 9: Resource Utilization RY24-25<sup>27</sup> <sup>28</sup>**

<b>Resource Utilization</b>	<b>Rate Year 2024</b>	<b>Rate Year 2025</b>
Total Route Hours	925,721	913,058
Active Fleet Units	369	369
Total Route and Maintenance Personnel	585	605
<i>Maintenance Staff</i>	53	59
<i>Operations Staff</i>	532	546
<i>Drivers</i>	436	448

Total route hours declined by 1.4% across the two rate years. Route and Maintenance Personnel were increased and brought up closer to approved staffing levels in Rate Year 2025. This represents a 3.4% increase in staffing.

## Operational and Cost Efficiency

The Office of Refuse Rates Administration monitors several metrics to track productivity and cost-efficiency.

**Table 10: Operational Efficiency RY24-25<sup>29</sup> <sup>30</sup>**

<b>Operational Efficiency</b>	<b>Rate Year 2024</b>	<b>Rate Year 2025</b>	<b>% Change</b>
Lifts per Route Hour	34.9	35.5	1.7%
Fleet to Maintenance Personnel Ratio	7.0	6.3	-10.2%
Route Hour per Driver	2123	2038	-4.0%

<sup>25</sup> See Appendix A: Reference Files, file number 1008, Page 4

<sup>26</sup> See Appendix A: Reference Files, file number 1013, Page 4

<sup>27</sup> See Appendix A: Reference Files, file number 1008, Page 8 and Page 10

<sup>28</sup> See Appendix A: Reference Files, file number 1013, Page 8 and Page 10

<sup>29</sup> See Appendix A: Reference Files, file number 1008, Page 8-10

<sup>30</sup> See Appendix A: Reference Files, file number 1013, Page 8-10

Between Rate Years 2024 and 2025, Recology saw some productivity gains where lifts per route hour improved by 1.7%. Fully staffing in Rate Year 2025 reduced the Route Hour per Driver ratio by 4.0% and the Fleet to Maintenance Personnel by 10.2%.

While operational efficiency in lifts per route hour have improved, cost increases, particularly in labor costs as indicated by the personnel metrics, have offset any financial benefit from productivity gains.

**Table 11: Cost Efficiency RY24-25**

<b>Cost Efficiency</b>	<b>Rate Year 2024</b>	<b>Rate Year 2025</b>	<b>% Change</b>
Regulated Cost Per Lift	\$9.66	\$10.10	4.5%
Regulated Cost per Ton Collected	\$644	\$674	4.7%
Total Cost per Route Hour	\$364	\$387	6.3%

Between Rate Year 2024 and 2025, Regulated Costs per Lift grew by 4.5% and similarly, the cost per ton grew by 4.7%. The total cost per route hour grew by 6.3%.

## POST-COLLECTIONS OPERATING METRICS

Core post-collections operations are conducted through Recology San Francisco and include disposal of trash at the Hay Road Landfill, processing of organics at Blossom Valley Organics, processing of recyclables at Pier 96, and the operation of the Transfer Station. The Hay Road Landfill and Blossom Valley Organics (BVON) sites are not regulated entities and considered inter-company costs, while Pier 96 and the Transfer Station are operated by Recology San Francisco. The reporting for post-collections costs are blended and allocation of costs are necessary to understand the composition of programs and operations at Recology San Francisco. In addition to core processing operations, Recology San Francisco costs include operating the Public Recycling and Reuse Area, managing the Household Hazardous Waste Program, Waste Zero program and the Sustainable Education Program.

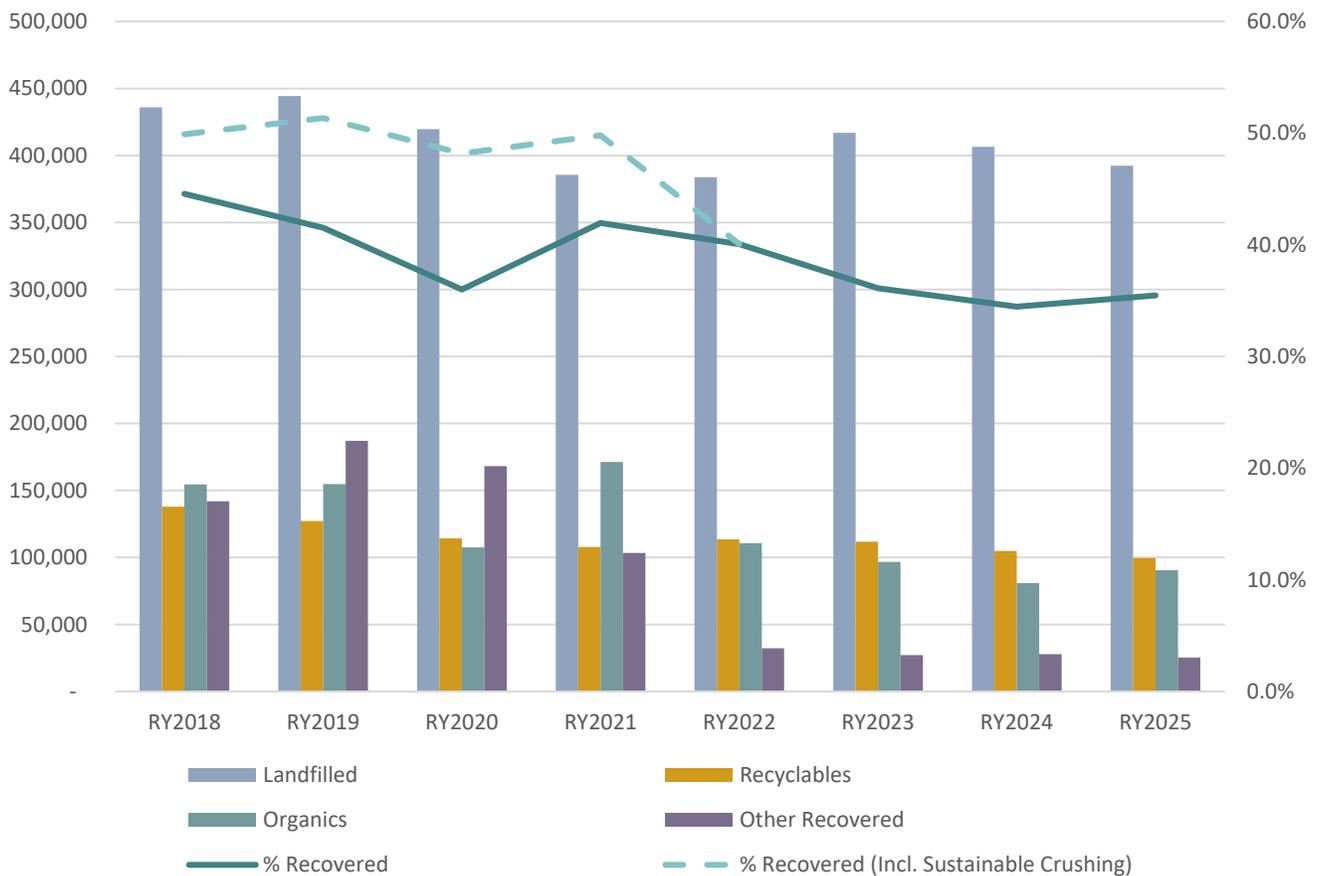
### Recovery Rate and Zero Waste Goals

Post-collections operations are driven by the volume of tonnage directed to each processing facility. As part of its operational evaluation, the Office of Refuse Rates Administration measures recovery rates and waste reduction against the targets established in the City’s Climate Action Plan 2021<sup>31</sup>. Note that because reporting methodologies for recovery rates have evolved over time, these differences must be reconciled for long-term comparative accuracy.

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<sup>31</sup> See Appendix A: Reference Files, file number 1010, Page 110-111

**Chart 6: Recovery Rates of Collected Materials Since RY2018**



The recovery rate serves as a key indicator of the system's effectiveness in diverting solid waste from landfills. Since Rate Year 2018, the recovery rate has declined from 44.6% to 36.5%. Overall decline in recovery rate is significantly influenced by the exclusion of "sustainable crushing" operations, which previously accounted for an average of 8.8% of total annual tonnage. Another factor in the decline of the recovery rate is the use of an organics pre-processing trommel, which was designed to remove contamination and resulted in a higher volume of residual organics being sent to the landfill. The 2025 Rate Order authorizes the sale of the trommel to be replaced by a new press. This press is expected to recover 85% of processed material, potentially diverting an estimated 17.5k tons of organics that previously went to the landfill.

The Climate Action Plan 2021 adopted a goal to reduce landfill by 50% by 2030 compared to 2015 levels<sup>32</sup>. While the 2015 baseline includes all San Francisco disposal (including sources outside Recology), data within the Recology system shows that landfill tonnage has remained stagnant over the last decade.

<sup>32</sup> See Appendix A: Reference Files, file number 1010, Page 110

**Table 12: Landfill Disposal RY15 vs. RY25**

Reduction Goals	Rate Year 2015	Rate Year 2025	% Change
Landfill Disposal (Target -50%)	389,559	392,385	0.7%

Historical data indicates that solid waste generation and landfilling in the Recology system correlate most closely with population and economic fluctuations. Following 2015, disposal tonnage increased alongside economic growth before receding during the pandemic. External factors have also impacted these rates, such as China’s National Sword Policy (2017)<sup>33</sup>, which eliminated markets for certain recyclables and forced an increase in landfill disposal.

### Processing and Disposal Cost Comparisons

Landfill disposal is managed through contract by the Environment Department, while organics processing is conducted at BVON as a subsidiary of Recology Inc. that is not regulated by the Office of Refuse Rates Administration. Costs at BVON are negotiated by Recology San Francisco and treated as intercompany costs. Recology San Francisco directly manages and operates recyclables processing at Pier 96.

To evaluate these costs, the Office of Refuse Rates Administration has estimated a per ton cost for each operation and compared them against a survey of 16 jurisdictions in California conducted by HF&H<sup>34</sup>.

**Table 13: Post Collections Operations RY24-25<sup>35 36 37 38 39</sup>**

Post Collection Operations	Rate Year 2024			Rate Year 2025			Comp Avg
	Tons	Cost	Avg Rate	Tons	Cost	Avg Rate	
Landfill	406,451	\$15,430,336	\$37.96	392,385	\$15,815,386	\$40.31	\$60.05
BVON Organics	113,578	\$10,475,578	\$92.23	107,968	\$10,227,050	\$94.72	\$116.67
Recycling (incl. transport)	132,954			128,634	\$24,542,616	\$190.79	\$173.67

In Rate Year 2025, the average landfill rate of \$40.31 per ton was 33% below the jurisdictional average of \$60.05. Organics processing was charged at an estimated \$94.72 per ton, which is 19% below the commercial organics average (\$116.67) and 2% below the residential organics average. Conversely, recycling processing at Pier 96 (inclusive of transport) was \$190.79 per ton, roughly 9.9% higher than the jurisdictional average. Notably, recycling performance varies widely across jurisdictions based on specific system configurations.

<sup>33</sup> See Appendix A: Reference Files, file number 1020

<sup>34</sup> See Appendix A: Reference Files, file number 1007

<sup>35</sup> See Appendix A: Reference Files, file number 1008, Page 4

<sup>36</sup> See Appendix A: Reference Files, file number 1014, Page 4

<sup>37</sup> See Appendix A: Reference Files, file number 1002, Page 10

<sup>38</sup> See Appendix A: Reference Files, file number 1021, Page 10

<sup>39</sup> See Appendix A: Reference Files, file number 1023

In addition to processing fees, landfill and organics operations incur significant transportation costs, including repairs, fuel, leases, insurance, and parts.

**Table 14: Transportation Cost Efficiency RY24-25**

Transportation Cost Efficiency	Rate Year 2024	Rate Year 2025
Transport Costs	\$22,682,609	\$22,822,577
Transport Cost per Recycling/Organics Ton	\$43.62	\$45.61

While the estimates in Table 14 may overstate these costs by including vehicles not used for landfill or organics transport, the Office of Refuse Rates Administration assumes the vast majority of these expenses are related to those waste streams. Estimated transport costs for landfill and organics at approximately \$45.60 per ton for Rate Year 2025. This aligns with the HF&H study, which found average transport costs of \$46.41 for landfill and \$50.26 for commercial organics across surveyed jurisdictions<sup>40</sup>.

### Transfer Station Performance

Transfer stations serve as critical links that consolidate waste from small collection vehicles into larger trailers for long-haul transport. While further investigation is required to distill specific operational costs for various programs and pit operations, efficiency is currently measured by tons per load.

**Table 15: Material Delivered by Waste Stream RY24-25<sup>41</sup>**

Material Delivered	Rate Year 2024	Rate Year 2025
<b>Mixed Solid Waste</b>		
Loads	14,556	14,745
Tons per Load	25.9	25.6
<b>Organics</b>		
Loads	3,763	2,875
Tons per Load	23.1	22.7

In Rate Year 2025, Recology delivered 25.6 tons per load of mixed solid waste to landfill and 22.7 tons per load of organics to BVON. Comparable data is limited, but Recology operates within similar ranges or better when compared to estimates found by other haulers<sup>42</sup>.

## CUSTOMER SERVICE PERFORMANCE

The Office of Refuse Rates Administration monitors customer service performance by analyzing customer call and email data for service issues and by reviewing certain call center metrics.

<sup>40</sup> See Appendix A: Reference Files, file number 1011

<sup>41</sup> Number of hauls provided by Recology

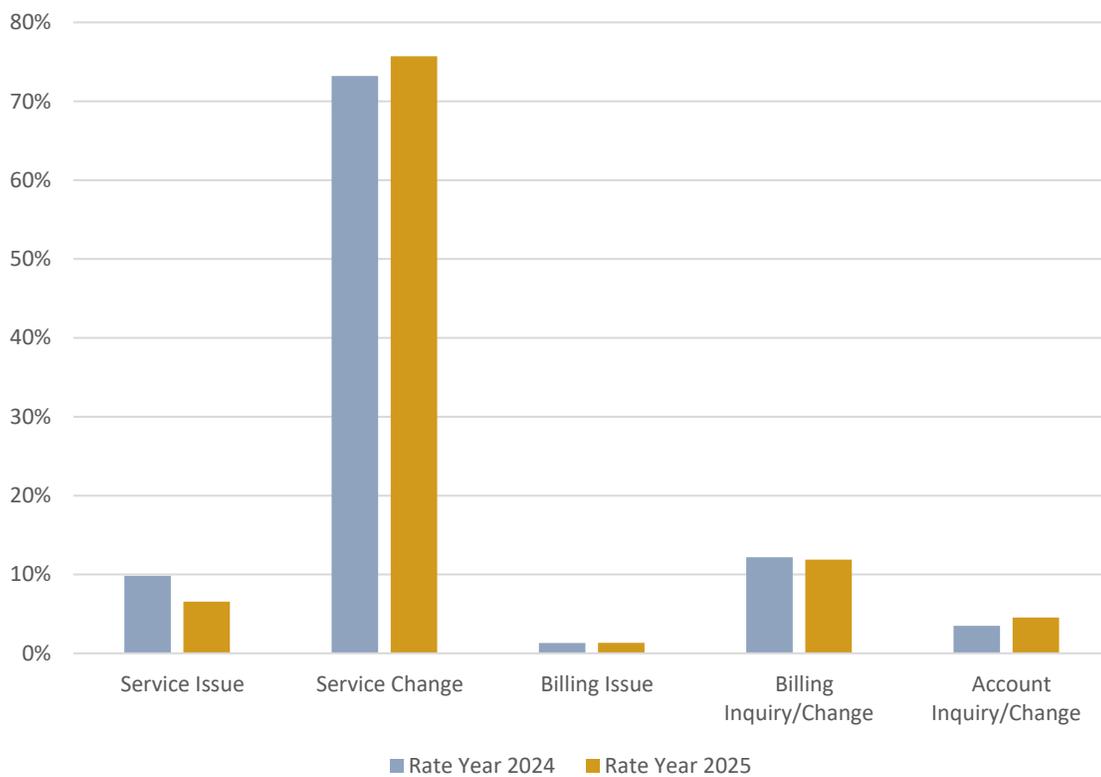
<sup>42</sup> See Appendix A: Reference Files, file number 1027

**Table 16: Modes of Customer Service Tickets RY24-25<sup>43 44</sup>**

Residential/Apartment Ticket Types	Rate Year 2024	Rate Year 2025	% Change
Calls	257,054	285,335	11%
Email	54,301	73,745	36%
<b>Total</b>	<b>311,355</b>	<b>359,080</b>	<b>15%</b>

Rate Year 2025 saw significant increases in residential and apartment ticket volumes, with overall inquiries rising by 15%. Commercial customer tickets followed a similar trend, growing to 142,288 in Rate Year 2025—a 13.6% increase over the prior year.

**Chart 7: Types of Customer Service Tickets<sup>45 46</sup>**



In Rate Year 2025, the majority of Recology’s customer tickets (75%) related to service changes, followed by billing inquiries or payment method updates (12%). Service issues, such as missed pickups, accounted for 7% of tickets in Rate Year 2025. Notably, total service issues declined by 34%, falling from 23,516 in Rate Year 2024 to 15,557 in Rate Year 2025. This improvement is likely attributed to expanded staffing levels (more

<sup>43</sup> See Appendix A: Reference Files, file number 1008, Page 16

<sup>44</sup> See Appendix A: Reference Files, file number 1014, Page 16

<sup>45</sup> See Appendix A: Reference Files, file number 1008, Page 16

<sup>46</sup> See Appendix A: Reference Files, file number 1014, Page 16

replacement drivers) that led to improved service delivery and a cyberattack at the beginning of Rate Year 2024 which negatively impacted route software and response times<sup>47</sup>. After resolution of the cyberattack the number of service complaints declined significantly. This recovery is most evident in missed pickup data where tickets for missed pickups fell by 63%, from 20,722 in Rate Year 2024 to 7,762 in Rate Year 2025.

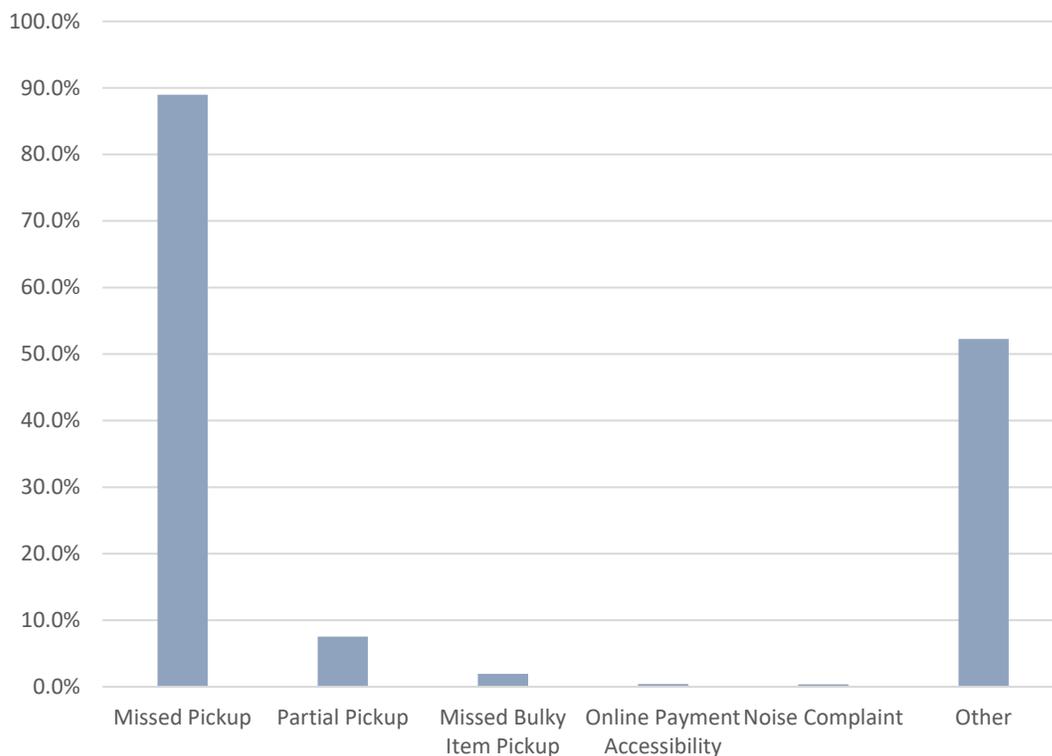
The Office of Refuse Rates Administration tracks operational reliability by calculating the ratio of service issues and missed pickups per 10,000 lifts.

**Table 17: Service Issue Ratio RY24-25**

Service Issue Ratio	Rate Year 2024	Rate Year 2025
Service Issues per 10,000 Lifts	8.7	6.1
Missed Pick-Ups per 10,000 Lifts	7.7	2.8

In Rate Year 2025, the missed pickup rate declined sharply to 2.8 per 10,000 lifts. While benchmark data is limited, a national survey of 13 cities showed an average rate of 7.7, with large, dense cities like New York reporting a rate of 10<sup>48</sup>. Current data suggests that 2.8 missed pickups per 10,000 lifts is a high-performance result for San Francisco.

**Chart 8: Top Customer Service Issues<sup>49</sup>**



<sup>47</sup> See Appendix A: Reference Files, file number 1012

<sup>48</sup> See Appendix A: Reference Files, file number 1026, Page 410

<sup>49</sup> Files related to customer service issues that are not already publicly available or contain customer information will be kept confidential due to customer information data

Most Service Issue calls are related to missed pickups, which account for 89% of all service issues calls. The next most common service issue is a partially completed pickup making up 7.5% of calls and missed bulky item pickup making up 1.9% of service issue calls. The next most frequent issues are Online Payment Accessibility and Noise Complaints each make up 0.4% of service issues calls.

Lastly, the Office of Refuse Rates Administration tracks call center performance through several key metrics including unanswered call rates, call wait times, and talk time.

**Table 18: Call Center Performance RY24-25<sup>50 51</sup>**

Call Center Performance	Rate Year 2024	Rate Year 2025
Unanswered call rate	11.4%	2.1%
Average call wait times	6 min 33 sec	54 sec
Average call talk times	3 min 54 sec	3 min 57 sec
Calls requiring language support	4.6%	3.3%

The 2024 system hack impacted the unanswered call rate and average call wait times significantly. These metrics help track speed and accessibility. In Rate Year 2024, 11.4% of calls went unanswered compared to 2.1% in Rate Year 2025. Average call wait times dropped from over 6.5 minutes in Rate Year 2024 to less than a minute in Rate Year 2025. Call talk times are a measure of how quickly agents can resolve inquiries or issues. This metric has remained relatively stable across the two rate years at just under 4 minutes on average. Recology was able to provide language support in over 8 different languages. In Rate Year 2025, language support was needed in 3.3% of calls.

<sup>50</sup> See Appendix A: Reference Files, file number 1008, Page 16

<sup>51</sup> See Appendix A: Reference Files, file number 1014, Page 16

# Rate Order Compliance

## COMPLIANCE OVERVIEW

Recology’s services under the refuse rates can be delineated into 14 different programs. In addition, the 2023 Rate Order outlines several reporting requirements<sup>52</sup>. The Office of Refuse Rates Administration conducts review of compliance with agreed upon service levels for each of these program areas. For some programs, specific service level agreements are detailed, in which case, the Office of Refuse Rates Administration will review compliance to those specific service level agreements. For programs where there is no service level agreement, the Office of Refuse Rates Administration assesses whether Recology has conducted those activities based upon details of those programs within their rate application and descriptions of those programs during hearings associated with the 2023 Rate Order.

**Chart 9: Service Level Agreement Compliance Status**

Service Level Agreement Area	Compliance Status	Status Legend	
Core Collections		Compliant	
Abandoned Materials Collections		Partially Compliant	
Facilities		Not Compliant	
Billing		N/A	
Customer Service			
Bulky Item Collection			
Holiday Tree Collection			
Household Hazardous Waste			
Public Disposal and Recycling Area			
Public Receptacle Collection			
City Self-Haul of Material			
Sustainability Education Program			
Waste Zero Program			
Weekend Cleanup Events			
Reporting Requirements			

Recology has broadly met general compliance requirements for services they agreed to conduct under the rates. Billing and Customer services are areas that were not discussed or detailed in the 2023 Rate-Setting process but are areas that the Office of Refuse Rates Administration has reviewed. Reporting Requirements is the only area that was found to be partially compliant.

<sup>52</sup> See Appendix A: Reference Files, file number 1006, Page 65

## Abandoned Materials Collections

The 2023 Rate Order explicitly defined Service Level Agreements (SLAs) for Abandoned Materials Collections (AMC)<sup>53</sup>. Recology conducts proactive abandoned materials collection across several areas of the City. Additionally, Recology has 6 routes where it must service 311 requests for abandoned materials collection within four hours on weekdays and eight hours on weekends/holidays during designated times. To support these goals, the 2023 Rate Order approved an additional zone, two drivers, and two trucks to increase capacity and improve response times.

The Office of Refuse Rates Administration has independently analyzed AMC data and is reporting different numbers than Recology due to methodological differences, particularly in calculating response times.

**Table 20: AMC Service Levels RY23-25<sup>54</sup>**

AMC Service Levels	RY 2023	RY 2024	RY 2025
Total Tonnage Collected	4,665	4,514	4,249
<i>Proactive Tonnage</i>	<i>N/A</i>	1,855	1,746
<i>Responsive Tonnage</i>	<i>N/A</i>	2,659	2,503
Total Requests	95,641	98,103	112,562
<i>SLA</i>	59,837	63,188	73,525
<i>Non-SLA</i>	35,804	34,915	39,037

In Rate Year 2025, Recology collected 4,249 tons of abandoned materials that were discarded on the street or in the public right of way<sup>55</sup>, a 6% decline in tonnage from the prior year. Proactive collection in the six zones account for 41% of the tons collected while response to 311 requests accounted for 59% of total tons collected, consistent with prior year. While tonnage declined, the number of tickets increased by 14.7% in Rate Year 2025 indicating a lower average tonnage per pickup.

**Table 21: Average Response Times and SLA Achievement RY23-25<sup>56 57</sup>**

Response Times and SLA Achievement (Hours)	RY 2023	RY 2024	RY 2025
Average Response Time within weekday SLA	9.93	2.8	1.9
Average Response Time within weekend SLA	12.94	3.68	1.2
Average Response Time outside of weekday SLA	15.8	13	12.8
Average Response Time outside of weekend SLA	18.5	13.6	13.5
<b>% SLA Achieved</b>	<b>33.8%</b>	<b>87.8%</b>	<b>94.3%</b>

<sup>53</sup> See Appendix A: Reference Files, file number 1006. Page 78

<sup>54</sup> See Appendix A: Reference Files, file number 1018

<sup>55</sup> See Appendix A: Reference Files, file number 1008

<sup>56</sup> See Appendix A: Reference Files, file number 1018

<sup>57</sup> To calculate average response times, cases were extracted from a publicly accessible, City-managed 311 database. Tickets entered into the 311 database are sometimes administratively closed, particularly if an inordinate amount of time has elapsed. This is often due to error in the referral process and generally not related to service. For the purpose of estimating response times, tickets closed after 48 hours were determined to be administrative closures and excluded from the estimate.

During Rate Year 2025, average response times reached 1.9 hours on weekdays and 1.2 hours on weekends—a year-over-year improvement of 1 and 2.5 hours, respectively. Compared to Rate Year 2023 (pre-SLA), this represents an 8-hour improvement on weekdays and a nearly 12-hour improvement on weekends. Recology met SLA requirements 94.3% of the time in Rate Year 2025, a 60.6% improvement over Rate Year 2023.

**Table 22: AMC Cost Efficiency RY23-25<sup>58</sup>**

AMC Cost Efficiency	RY 2024	RY 2025
Total Estimated Costs	\$7,949,925	\$8,288,817
Cost Per Ticket	\$81.04	\$73.64

In Rate Year 2025, the abandoned materials collections program is estimated to cost approximately \$8.3 million or \$73.64 per ticket, which is a 9.1% improvement over Rate Year 2024.

## Public Receptacle Collections

The 2023 Rate Order established SLAs for Public Receptacle Collections (PRC), requiring responses to 311 requests within two hours for non-sensor notices and eight hours for sensor notices. The Order also added two routes, two drivers, and two trucks to increase program capacity.<sup>59</sup>

The Office of Refuse Rates Administration has independently analyzed PRC data and is reporting different numbers than Recology due to methodological differences, particularly in calculating response times.

**Table 23: PRC Service Levels RY23-25<sup>60</sup>**

PRC Service Levels	RY 2023	RY 2024	RY 2025
Total Tonnage Collected	3,845	5,340	5,067
Active Public Receptacles	N/A	2,768	2,783
Total Requests	101,864	104,553	86,699
<i>Non-Sensor during SLA</i>	13,466	14,925	10,446
<i>Sensor during SLA</i>	29,819	29,271	27,321
<i>Non-Sensor outside of SLA</i>	7,989	15,027	7,556
<i>Sensor outside of SLA</i>	50,590	45,330	41,376

In Rate Year 2025, Recology collected an estimated 5,067 tons from public receptacles<sup>61</sup>. There were 10,446 overflow requests (a 30% decrease) and 27,321 sensor requests (a 6.7% decrease). Sensor notifications occur

<sup>58</sup> Total estimated costs provided by Recology

<sup>59</sup> See Appendix A: Reference Files, file number 1006, Page 60

<sup>60</sup> See Appendix A: Reference Files, file number 1018

<sup>61</sup> See Appendix A: Reference Files, file number 1008, Page 14

when a receptacle reaches 80% capacity and do not necessarily indicate an overflow. It should be noted that tonnage for PRC is estimated and methodology was changed in Rate Year 2024. In addition, the number of active public receptacles were reduced and Recology had noted some changes to the number of passes to certain receptacles, which makes tracking year-over-year tonnage related metrics difficult.

**Table 24: PRC Service Levels (Hours) RY23-25<sup>62 63</sup>**

<b>PRC Service Levels (Hours)</b>	<b>RY 2023</b>	<b>RY 2024</b>	<b>RY 2025</b>
Average Response Time within SLA			
Non-Sensor	20.7	2.2	1.3
Sensor	17.1	2.7	1.2
Average Response Time outside of SLA			
Non-Sensor	17.5	4.5	3.4
Sensor	16.3	5.8	6.8
<b>% SLA Achieved</b>	<b>20.4%</b>	<b>71.5%</b>	<b>75.1%</b>

In Rate Year 2025, Recology achieved the PRC SLA 75.1% of the time, a 54.7% improvement over Rate Year 2023. The average non-sensor response time within the SLA period improved to 1.3 hours.

**Table 25: PRC Cost Efficiency RY24-25<sup>64</sup>**

<b>PRC Cost Efficiency</b>	<b>Rate Year 2024</b>	<b>Rate Year 2025</b>
Total Estimated Costs	\$11,470,369	\$11,817,597
Cost Per Ton	\$4,144	\$4,246

Estimated program costs for Rate Year 2025 are \$11.8 million, with service costs reaching \$4,246 per receptacle.

Lastly, Recology is required to conduct maintenance on doors and liners.

**Table 26: Door and Liner Replacement RY23-25<sup>65</sup>**

<b>Door and Liner Replacement</b>	<b>Rate Year 2024</b>	<b>Rate Year 2025</b>
Total Requests	452	946
SLA Achieved %	95.8%	93.9%

In Rate Year 2025, there were 946 requests for door and liner replacement. 93.9% of these requests were fulfilled.

<sup>62</sup> See Appendix A: Reference Files, file number 1018

<sup>63</sup> To calculate average response times, cases were extracted from a publicly accessible, City-managed 311 database. Tickets entered into the 311 database are sometimes administratively closed, particularly if an inordinate amount of time has elapsed. This is often due to error in the referral process and generally not related to service. For the purpose of estimating response times, tickets closed after 48 hours were determined to be administrative closures and excluded from the estimate.

<sup>64</sup> Total estimated costs provided by Recology

<sup>65</sup> See Appendix A: Reference Files, file number 1018

## Reporting Requirements

**Table 19: Report Tracking RY24-25**

Report Tracking	Rate Year 2024	Rate Year 2025
Total Reports	57	57
On Time %	35.1%	86.0%

In the 2023 Rate Order, 57 reports were required of Recology. In Rate Year 2025, 86.0% of reports were delivered on time, a 50.9% improvement over prior year when several new reporting requirements and report formats were still being developed. The late reports in Rate Year 2025 were four Monthly Route Collections Reports, and four AR/ALTAR reports were delayed by either one or two days in Rate Year 2025.

## Billing

The Environmental Health Division of the Department of Public Health (DPH) is responsible for adjudicating billing disputes between Recology and ratepayers. To initiate this process, Recology must submit a formal complaint of nonpayment (an "affidavit") containing all information required by the San Francisco Health Code and the Delinquent Account Reports section of the 2023 Rate Order. Once DPH receives the affidavits and necessary files, the department reimburses Recology for the delinquent payments. DPH then retains the authority to place liens on ratepayer properties to recover those costs.

Through routine quality management, DPH has identified several issues within Recology’s billing processes related to accuracy of information. DPH, Recology, and the Refuse Rates Administrator are currently working to resolve these issues which include but are not limited to: rounding of fees below the fraction of a penny, dates posted on ratepayer bills/invoices, lack of bill/invoice for ratepayer accounts with positive balances, and irregular application of certain charges or credits. The 2025 Rate Order created a SLA<sup>66</sup> for Recology’s billing operations, and all parties have been engaged in the development of Recology’s new billing platform. The City expects to provide additional input and work with Recology to resolve these issues through both software and operational improvements.

## PROJECT REVIEWS

The 2023 Rate Order approved the completion of several projects. This section provides a summary of outcomes for those projects.

**Pier 96 Study<sup>67</sup>:** Recology’s lease agreement with the Port included a seismic study to be conducted at Pier 96. The overall assessment resulted in estimated upgrades of \$41.3 million. The study was conducted and completed by Degenkolb in September 2025 and included three components:

- **Recology Roof Assessment:** Concluded that the South Roof Section was in poor condition and should be replaced. Estimated cost is between \$2.96 million to \$4.1 million.

<sup>66</sup> See Appendix A: Reference Files, file number 1009, Page 47

<sup>67</sup> See Appendix A: Reference Files, file number 1006, Page 64

- **Facility Condition Assessment:** Overall, the structure is in good condition with main conditions requiring rehabilitation at the concrete pedestals and grout pads of various columns, and the replacement of a door header beam. Parking lot is in good condition, but accessible parking areas should be repaved and striped to meet code compliance. Women’s restroom and the office are not in ADA compliance. Electrical equipment inside the warehouse is approaching end of useful life and should be replaced. Estimated facilities total repair is estimated at \$4.4 million.
- **Seismic Evaluation & Retrofit Concept Report:** The report outlined several seismic deficiencies and retrofit options and the seawall was found to be inadequate to support the seismic demands. Recommendation was made to install a new sheet pile wall and grout injection in front of and behind the new wall. The combined seismic upgrades for the South and East Seawall are estimated at \$32.8 million.

**Contamination Program<sup>68</sup>:**

Recology and the San Francisco Department of the Environment developed contamination protocols for Rate Year 2024 and Rate Year 2025 that includes 3 initial warnings to customers for contaminated bins. After the 3<sup>rd</sup> warning, the customer is given a 30-day period to eliminate contaminated waste from their bins, before a 50% contamination charge is applied for 2 billing cycles. If contamination persists, a 100% charge is applied and the customer may lose access to the diversion discount.

**Table 27: Contamination Charges RY24-25<sup>69</sup>**

Waste Type	Rate Year 2024		Rate Year 2025	
	Total Charges	Count	Total Charges	Count
Organics	\$ 124,443	346	\$ 246,976	606
Recycling	\$ 399,013	621	\$ 1,058,025	1235
Trash	\$ 988,901	1808	\$ 1,253,106	1760
<b>Total</b>	<b>\$ 1,512,358</b>	<b>2775</b>	<b>\$ 2,558,107</b>	<b>3601</b>

In Rate Year 2025, there were 3,601 charges applied, 30% more charges than last year, generating \$2.5 million in contamination charge revenue, a 69% increase from the prior rate year. The 2023 Rate Order approved of a contamination camera pilot to reduce contamination and improve diversion by installing six on-board cameras. This pilot accounts for \$29k in contamination revenue in Rate Year 2024, and \$190k in revenue in Rate Year 2025.

Pilot results were impacted by operational challenges, such as camera misalignment and interference from debris and mechanical components. Logistical events further complicated pilot results, including route and commodity reassignments or routine maintenance, which temporarily decommissioned camera-equipped trucks. In Rate Year 2025, these issues led to 25% system downtime impacting the consistency of pilot results. Software issues also contributed to downtime which impacted the camera’s ability to flag contamination or properly store images.

<sup>68</sup> See Appendix A: Reference Files, file number 1019

<sup>69</sup> Files related to contamination charges that are not already publicly available or contain customer information will be kept confidential due to customer information data

Further on the backend, matching captured images to customer accounts and determining contamination is performed manually. In Rate Year 2025, the contamination cameras captured 10,000 images and manually assessed 231 instances of contamination and notified customers.

**Cardboard Pickup Routes:** The 2023 Rate Order approved additional resources to support abandoned cardboard collection across the City by adding two additional routes along with two additional drivers, and two additional trucks<sup>70</sup>. Prior to the 2023 Rate Order, no dedicated abandoned cardboard collection routes existed resulting in increased blight along commercial corridors. Total tonnage collected for Rate Year 2025 was 634.9<sup>71</sup> compared to 621.6<sup>72</sup> in Rate Year 2024 representing a 2.1% increase.

**Safe Service Drivers:** Two-man routes were approved to improve safety across routes that had several incidences. Between Rate Years 2022 and 2023, the two years prior to the implementation of Safe Service Drivers, there were 15 reported incidences along those routes compared to 1 in Rate Years 2024 and 2025.

**Organics Pre-Processing<sup>73</sup>:** A new trommel was operational January 2024. Recology targeted the most contaminated loads and processed nearly half of all inbound organic materials daily. The trommel substantially improved compost quality. However, it removed a substantial amount of material to landfill that otherwise could have been sent for organics processing. Recology provided data of weekly tonnage between June 2024 through June 2025, which shows that 49% of inbound organics are processed through the trommel. Of the processed material 53% is sent to BVON for processing with the remainder sent to landfill.

# Impound Account

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## FUND OVERVIEW

The Solid Waste Impound Account<sup>74</sup> is funded through the refuse rates and contributes to San Francisco Environment Department and Public Works Department operations. This account supports programs related to the City’s Zero Waste goals, the toxics reduction program, and the litter patrol and street sweeping programs.

**Table 28: Solid Waste Impound Account Disbursements in Rate Year 2024 and 2025**

<b>Department</b>	<b>Rate Year 2024</b>	<b>Rate Year 2025</b>
San Francisco Environment	\$12,242,134	\$11,429,050
Public Works	\$11,961,629	\$12,036,775
<b>Total</b>	<b>\$24,203,763</b>	<b>\$23,465,825</b>

<sup>70</sup> See Appendix A: Reference Files, file number 1006, Page 79

<sup>71</sup> See Appendix A: Reference Files, file number 1008, Page 13

<sup>72</sup> See Appendix A: Reference Files, file number 1014, Page 13

<sup>73</sup> See Appendix A: Reference Files, file number 1025

<sup>74</sup> See Appendix A: Reference Files, file number 1006, Page 112

In Rate Year 2025, the Environment Department received \$11. million in disbursements from the Solid Waste Impound Account and Public Works received \$12.0 million. Reductions were made to the Environment Department disbursements in Rate Year 2025 to support projects where costs were incurred by Recology but approved for Impound Account fund balance use. The projects where costs were incurred by Recology include a trash processing pilot, a waste characterization study, and a seismic study at Pier 96, totaling \$1.1 million in Rate Year 2025<sup>75</sup>.

The 2023 Rate Order also approved City uses for Impound Account Fund Balance (both available unappropriated fund balances as well as unspent unencumbered appropriation balances) for one-time or episodic activities. This included funding for the Controller’s Office of Refuse Rates Administration and Environment Department’s landfill disposal work, Reuse Policy Compliance, and a Fiscal Year vs Rate Year timing true-up, and funding for procurement of new trash cans by Public Works. At the end of Fiscal Year 2024-25, the net available budgetary fund balance was \$4,133,671.

## ENVIRONMENT DEPARTMENT

The Solid Waste Impound Account funds 58 Full-Time Equivalent (FTE) positions across four primary programs within the San Francisco Environment Department (SFE): Zero Waste, Toxics Reduction and Healthy Ecosystems, Communications, Community Partnerships Engagement Program, and Climate (including Environmental Justice and Green Building). The account also supports a portion of the department’s administrative and overhead expenses.

**Table 29: San Francisco Environment Department SWIA Funding Actuals and FTEs in FY24 and FY25**

Program Areas	Fiscal Year 2023-24		Fiscal Year 2024-25	
	Actuals	FTEs	Actuals	FTEs
Zero Waste	\$2,968,479	11.4	\$3,322,909	12.6
Toxics Reduction and Healthy Communities	\$1,449,997	8.7	\$1,630,470	9.8
Communications and Community Engagement	\$2,933,001	20.6	\$4,006,963	18.8
Climate Team (Including Environmental Justice, Green Building)	\$1,340,693	6.7	\$1,120,070	6.6
Overhead - Administration (Excludes Transfers Out)	\$3,313,890	9.8	\$2,805,818	10.2
<b>Total</b>	<b>\$12,006,060</b>	<b>57.2</b>	<b>\$12,886,230</b>	<b>58.0</b>

Staffing variations across teams were driven by standard turnover, leaves, and hiring timelines rather than policy shifts or budgeted allocation changes. Notably, the 2023 Rate Order added one new FTE, a Senior Contracts and Grants Analyst, hired in Fiscal Year 2024 to oversee the landfill contract and support the upcoming Request for Proposal (RFP) process. The role’s responsibilities include tracking waste tonnage that counts towards the tonnage limit, ensuring required reports are delivered on time and accurate, validating CPI increases, and ensuring landfill intercompany fees are charged properly. One recent example of the results delivered by this important role was when the analyst found that Recology overcharged certain landfill fees, and the analyst followed up with Recology and ensured the City was reimbursed.

<sup>75</sup> See Appendix A: Reference Files, file number 1006, Page 123

## Program Area Accomplishments

This section is a summary of Environment Department accomplishments.

**Zero Waste Team:** This program drives Recology to innovate their refuse management system to a zero waste model by installing new systems and programs and educates and enforces state and local laws, while also pioneering new zero waste programs.

- **Zero Waste Grants:** Awarded \$340,370 to nonprofits to divert or recover material from landfill resulting in 1,014 tons not entering the refuse stream.
- **Edible Food Recovery Program:** Supported the recovery of 3,695 tons of edible food and delivering it to San Franciscans in need.

**Toxics Reduction and Healthy Ecosystems:** This program focuses on safer alternatives to toxic products and the proper disposal of hazardous waste, including Household Hazardous Waste (HHW) Green Business Certification.

- **Hazardous Waste:** Collected a total of **1,006,563 pounds** of hazardous waste, including 165,329 pounds of batteries and 1,262,748 pounds of e-waste.
- **Household Hazardous Waste Program:** Served 10,987 households via collection facilities or free home pick-ups.

**Communications and Community Engagement:** This program is comprised of the Policy and Communications (PAC) and Community Partnerships and Engagement Programs (CPEP), which work in tandem to support the goals of the Zero Waste, Toxics Reduction, and Climate Programs. These teams implement policy and marketing to drive behavior change and ensure equitable compliance with environmental ordinances.

- **Outreach:** Conducted 8 Climate Action Plan events (700+ comments) and 80 residential zero waste events (5,224 conversations).
- **Education:** Delivered 221 zero waste lessons to 14,476 San Francisco students.
- **Toxics Reduction Outreach:** Distributed 378,642 battery recycling mailers to residents at a cost of approximately \$96,000.

**Climate:** This program works collaboratively with other SFE program areas, City departments, community-based organizations, professional associations, city residents and other stakeholders to aggressively reduce carbon emissions while developing and implementing policies and practices to protect residents, businesses and visitors from the harmful impacts of climate change.

- **Circular Economy:** included in the City's Climate Action Plan (CAP) to lead City policy initiatives and advances cutting-edge practices in procurement of food and goods, and the design and construction activities of all new and existing buildings and infrastructure in San Francisco to ensure continued progress toward zero waste and zero carbon emission goals and requirements.
- **Environmental Justice:** Conducted 54 conversations at 5 affordable housing locations.

In addition to regular rate funded work, the 2023 Rate Order included approval for use of fund balance for certain projects including a trash processing pilot and a waste characterization study:

**Trash Processing Pilot:** During Rate Years 2024 and 2025, the Zero Waste team conducted two trash processing pilots of San Francisco municipal solid waste. The first test was conducted at Greenwaste’s Charles Street Material Recovery Facility in San Jose and the Z-Best Compost Facility in cooperation with Recology San Francisco, with a resulting combined mass balance of 39.11% diversion (20.32% recyclables and 18.79% compostables)<sup>76</sup>. The second test was conducted at Colony Energy Partners’ Caglia Environmental Material Recovery Facility in Fresno in cooperation with Recology San Francisco, with a resulting combined mass balance of 12.68% diversion (10.35% recyclables and 2.33% compostables)<sup>77</sup>. The Green Waste test was evaluated by HF&H and found that diversion was on the low end and just below expectations of 40%-60% of targeted material. In addition, compost quality testing was determined to be problematic in certain criteria requiring dilution. From a cost-effectiveness standpoint, HF&H determined that this would be comparatively high cost per ton compared to recyclables, organics, and C&D processing. Environment Department, in observing the test, noted that the material being sent for testing was not targeted material and has likely contributed the lower than expected diversion level. The 2025 Rate Order includes funding to support more trash processing evaluation.

**Waste Characterization Study:** In Rate Year 2025, San Francisco Environment Department also directed Recology to hire Cascadia Consulting Group, Inc. to conduct a material characterization of Recology-managed material generated in the City and County of San Francisco<sup>78</sup>. This work informs planning, policy, programs, infrastructure (trash processing and organics pre-processing), outreach, and other implementation measures, and supports measuring 2024 generation as accurately as possible to assess progress.

## PUBLIC WORKS

The Solid Waste Impound Account (SWIA) funds four primary programs within San Francisco Public Works: the Outreach and Enforcement (OnE) Team, Litter Patrol, Mechanical Street Sweeping, and operations related to Public Refuse Receptacles such as cleaning, administration, maintenance, and replacement.

**Table 30: Public Works SWIA Funding by Activity**

Program Areas	FY 2022-23	FY 2023-24	FY2024-25	FTEs
<b>OnE Team</b>	\$995,759	\$2,068,663	\$1,626,439	10
<b>Litter Patrol</b>	\$3,950,420	\$5,435,288	\$5,366,421	30
<b>Mechanical Street Sweeping</b>	\$0	\$988,843	\$2,509,678	
<b>Refuse Cans</b>	\$1,764,689	\$1,833,151	\$2,042,860	1
Refuse Can Cleaning		\$1,561,534	\$1,655,949	
Refuse Can Administration		\$0	\$52,443	
Refuse Can Maintenance		\$263,359	\$241,759	
Refuse Can Replacement		\$8,258	\$92,709	
<b>Total</b>	<b>\$6,710,868</b>	<b>\$10,325,945</b>	<b>\$11,545,398</b>	<b>41</b>

<sup>76</sup> See Appendix A: Reference Files, file number 1015

<sup>77</sup> See Appendix A: Reference Files, file number 1016

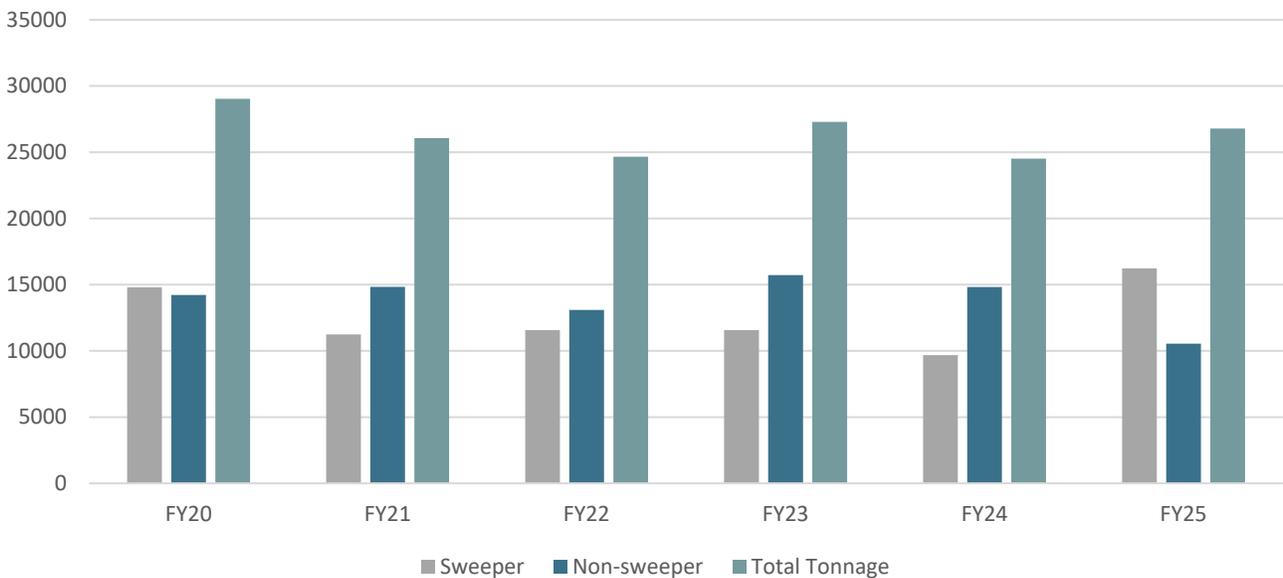
<sup>78</sup> See Appendix A: Reference Files, file number 1017

Prior to the 2023 Refuse Rate Order, Mechanical Street Sweeping was not funded through the Impound Account, but as part of a revenue source swap, funding from the Environment Department was reduced from the rates to be replaced by Mechanical Street Sweeping from Public Works. Beginning in Rate Year 2024, Public Works also fully-staffed their Litter Patrol and OnE Team, which had been understaffed during the COVID pandemic period. The inclusion of Mechanical Street Sweeping and increased staffing accounts for the increase in year-over-year actuals.

**Program Performance and Accomplishments**

Public Works Service provided through the Impound Account are only partially funded through refuse rates and are supported by other sources. The metrics described in this section represent the programs as a whole.

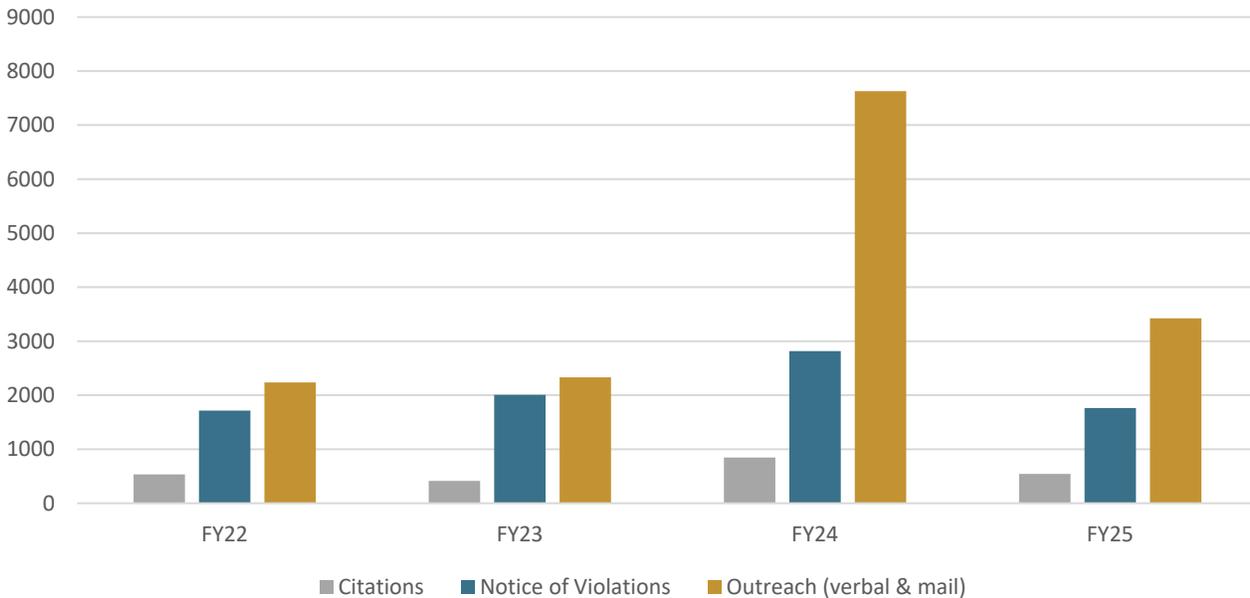
**Chart 10: Total Tons of Debris Collected from the Public Right of Way**



Mechanical Street Sweeping removes trash and debris from curb lanes, while Litter Patrol manages neighborhood trash pickup within the public right of way.

- **Tonnage Growth:** Mechanical sweeping collection tonnage increased by over 60% in FY25 compared to previous years.
- **Overall Consistency:** Despite the spike in sweeping results, total debris tonnage collected from the public right of way remained consistent with prior years.
- **Delayed Procurement:** While Public Works requested \$15 million for new public refuse receptacles during the 2023 rate-setting process, contracting delays have postponed this procurement to Fiscal Year 2026.

**Chart 11: OnE Team Activities by Type**



Supported by 10 full-time employees, the OnE Team educates merchants, property owners, and residents on their responsibilities regarding sidewalk cleanliness while enforcing City sanitation codes. Total enforcement and outreach actions decreased in FY25 from FY24 levels largely attributable to vacancies on the team due to the City’s hiring freeze, which have not allowed Public Works to backfill positions in a timely manner.

Refuse can services include monthly steam cleaning, maintenance of existing cans, and dedicated program management.

- **Cleaning and Maintenance:** Contractors managed by Public Works performed 36,273 steam cleanings of public receptacles and their surroundings in FY25, averaging 3,022 cleanings per month.
- **Repairs:** 87 public receptacles were repaired during this period.
- **Staffing:** One dedicated FTE serves as the Trash Can Manager to oversee these contracted services.

Lastly, in the 2023 rate-setting process, Public Works requested the use of \$15 million in Impound Account fund balance to procure new public refuse receptacles. Due to delays in contracting, that procurement had to be postponed to Fiscal Year 2026.

## OFFICE OF THE CONTROLLER

The Office of Refuse Rates Administration is a division of the Controller’s Office. It is responsible for proposing new rates to the Refuse Rate Board, monitoring the financial and operational performance of refuse collectors, conducting studies and investigations, and advising the Board to ensure rates remain fair and reasonable. The 2023 Rate Order authorized the use of Impound Account fund balances to support rate administration, which can be represented by five major cost centers.

**Table 31: Refuse Rates Administration Actuals by Activity for FY24 and FY25**

<b>Rate Administration Activities</b>	<b>Fiscal Year 2024</b>	<b>Fiscal Year 2025</b>
Rate Administration Staff	\$469,811	\$484,659
Rate Monitoring	\$117,267	\$53,777
Rate Setting	\$21,814	\$582,361
Hearings and Notices	\$3,532	\$196,692
Admin/Overhead	\$5,376	\$73,774
<b>Total</b>	<b>\$617,800</b>	<b>\$1,391,263</b>

Fiscal Year 2025 expenditures for the Office totaled nearly \$1.4 million. Fiscal Year 2025 expenditures totaled nearly \$1.4 million. The primary driver of the cost increase between FY24 and FY25 was the 2025 Rate-Setting Process. These additional costs were largely due to Proposition 218 mailer requirements and consulting services utilized for the analysis of complex capital projects.

The 2025 Rate-Setting process was the City’s second rate-setting process under Proposition F and culminated in the 2025 Rate Order, which achieved three major outcomes:

- **Savings to Ratepayers:** Negotiated rates that saved ratepayers nearly \$70 million compared to Recology’s initial application.
- **Accountability:** For the first time, the City documented all required services through 14 different Service Level Agreements (SLAs) and formalized reporting requirements.
- **Cost Controls:** Imposed stricter rules on cost recovery, granting the City greater discretion over cost overages and setting caps on major cost centers. Capital expenditures outside of the original plan now require explicit City review and approval.

Importantly, the Office of Refuse Rates Administration also achieved the goal of developing a process that is sustainable and transparent by establishing a replicable cadence for hearings and noticing, codifying requirements, solidifying a documentation process, and producing reports for better communication of decisions.

### Cost Center Descriptions

- **Rate Administration Staff:** Rate Administration Staff costs represents salaries and benefits of full-time staff supporting the Office. For both Fiscal Years 2024 and 2025, the Office of Refuse Rates Administration was supported by two FTE, a Refuse Rate Administrator and a Principal Refuse Rates Analyst. In Fiscal Year 2025, the Office was also supported by a San Francisco Fellow whose costs were allocated across Rate Monitoring and Rate Setting activities.

- **Rate Monitoring:** Monitoring support in FY25 was primarily provided by the San Francisco Fellow, who conducted data analysis to support performance metrics and the evaluation of customer service data. In its first year of rate monitoring, the Office of Refuse Rates Administration identified a \$24 million material mistake that was rebated to San Francisco ratepayers.
- **Rate Setting:** Professional services were the primary expense in this category. HF&H Consulting provided subject matter expertise for auditing, cost allocation reviews, and capital project assessments. InterEthnica was contracted to facilitate ratepayer focus groups. Additionally, the San Francisco Fellow contributed to rate modeling and the analysis of Recology's rate application.
- **Hearings and Notices:** Costs in this category are largely driven by inter-departmental services. The most significant expense was the printing of Proposition 218 mailers by Repro. Other costs included SFGovTV for broadcasting public hearings and InterEthnica for the design and translation of outreach materials.
- **Admin/Overhead:** These expenses represent standard overhead costs allocated to the division by the Controller's Office.

## Appendix A: Reference Files

Reference Number	Title	Link
1001	Refuse Rate Order for Rate Year 2024 and Rate Year 2025	<a href="https://www.sf.gov/sites/default/files/2023-08/Refuse%20Rate%20Order%20RY2024%20and%20RY2025%20Detailed%20Report.pdf">https://www.sf.gov/sites/default/files/2023-08/Refuse%20Rate%20Order%20RY2024%20and%20RY2025%20Detailed%20Report.pdf</a>
1002	Financial Quarterly Rate Report San Francisco 4 <sup>th</sup> Quarter of Rate Year 2025	<a href="https://media.api.sf.gov/documents/O4_RY2025_-_Financial_Rate_Report.pdf">https://media.api.sf.gov/documents/O4_RY2025_-_Financial_Rate_Report.pdf</a>
1003	Refuse Rate Board – 2025 Rate Adjustment	<a href="https://media.api.sf.gov/documents/2025_Refuse_Rate_Order_Resolution_-_Final_Signed.pdf">https://media.api.sf.gov/documents/2025_Refuse_Rate_Order_Resolution_-_Final_Signed.pdf</a>
1004	Proposition F Legal Text	<a href="https://files.amlegal.com/pdf/sanfran/2022-06-07-PropF.pdf">https://files.amlegal.com/pdf/sanfran/2022-06-07-PropF.pdf</a>
1005	Sec. 290. Refuse Collection and Disposal Ordinance No. 17.083	<a href="https://codelibrary.amlegal.com/codes/san_francisco/latest/sf_health/0-0-0-1149">https://codelibrary.amlegal.com/codes/san_francisco/latest/sf_health/0-0-0-1149</a>
1006	Refuse Rate Board – 2023 Rate Adjustment	<a href="https://www.sf.gov/sites/default/files/2023-09/2023%20Rate%20Order%20Resolution%20Final%20w%20Exhibits_Signed.pdf?_gl=1%2A1i88lp%2A_ga%2AODExNjE2NjA0LjE2NjYzMDI1NDE.%2A_ga_BT9NDE0NFC%2AMTcwMzExMTO4Ni41MTIuMS4xNzAzMTEzNTgzLjAuMC4w%2A_ga_63SCS846YP%2AMTcwMzExMTO4Ni4zNzcuMS4xNzAzMTEzNTgzLjAuMC4w">https://www.sf.gov/sites/default/files/2023-09/2023%20Rate%20Order%20Resolution%20Final%20w%20Exhibits_Signed.pdf?_gl=1%2A1i88lp%2A_ga%2AODExNjE2NjA0LjE2NjYzMDI1NDE.%2A_ga_BT9NDE0NFC%2AMTcwMzExMTO4Ni41MTIuMS4xNzAzMTEzNTgzLjAuMC4w%2A_ga_63SCS846YP%2AMTcwMzExMTO4Ni4zNzcuMS4xNzAzMTEzNTgzLjAuMC4w</a>
1007	HF&H Recology Jurisdictions Rate Survey 2022	<a href="https://sf.gov/sites/default/files/2023-06/HFH%20SF%20Jurisdiction%20Comparison%20Review.pdf">https://sf.gov/sites/default/files/2023-06/HFH%20SF%20Jurisdiction%20Comparison%20Review.pdf</a>
1008	Operational Quarterly Rate Report San Francisco 4 <sup>th</sup> Quarter of Rate Year 2025	<a href="https://api.sf.gov/documents/50911/Ry2025_-_Operational_Rate_Report.pdf">https://api.sf.gov/documents/50911/Ry2025_-_Operational_Rate_Report.pdf</a>
1009	Service Level Agreements for the Refuse Rate Administrator’s 2025 Proposed Rate Order	<a href="https://media.api.sf.gov/documents/RRA_Proposed_Service_Level_Agreements_2025.pdf">https://media.api.sf.gov/documents/RRA_Proposed_Service_Level_Agreements_2025.pdf</a>
1010	San Francisco’s Climate Action Plan 2021	<a href="https://www.sfclimateplan.org/sites/default/files/2023-02/cap_fulldocument_wappendix_web_220124.pdf">https://www.sfclimateplan.org/sites/default/files/2023-02/cap_fulldocument_wappendix_web_220124.pdf</a>
1011	Post Collection Benchmarking to the City	<a href="https://api.sf.gov/documents/51085/Post_Collection_Benchmarking_to_the_City_JivIeFh.xlsx">https://api.sf.gov/documents/51085/Post_Collection_Benchmarking_to_the_City_JivIeFh.xlsx</a>
1012	San Francisco waste-hauling giant Recology hacked	<a href="https://sfstandard.com/2023/11/14/recology-san-francisco-cybersecurity-hack-breach-data/">https://sfstandard.com/2023/11/14/recology-san-francisco-cybersecurity-hack-breach-data/</a>
1013	City and County of San Francisco December 2022 Settlement with Recology	<a href="https://sf.gov/sites/default/files/2023-06/Settlement%20%2020221118.Final_unsigned.pdf">https://sf.gov/sites/default/files/2023-06/Settlement%20%2020221118.Final_unsigned.pdf</a>
1014	Operational Quarterly Rate Report San Francisco 4 <sup>th</sup> Quarter of Rate Year 2024	<a href="https://api.sf.gov/documents/36385/Ry2024_-_Operational_Rate_Report.pdf">https://api.sf.gov/documents/36385/Ry2024_-_Operational_Rate_Report.pdf</a>

1015	Municipal Organic Waste Processing Audit – Greenwaste	<a href="https://media.api.sf.gov/documents/HDR_GreenwasteMSWAudit_Technical_Memorandum_v2.pdf">https://media.api.sf.gov/documents/HDR_GreenwasteMSWAudit_Technical_Memorandum_v2.pdf</a>
1016	Municipal Organic Waste Processing Audit - Colony	<a href="https://media.api.sf.gov/documents/HDR_ColonyMSWAudit_Technical_Memorandum_v2.pdf">https://media.api.sf.gov/documents/HDR_ColonyMSWAudit_Technical_Memorandum_v2.pdf</a>
1017	2024 San Francisco Waste Characterization Study	<a href="https://media.api.sf.gov/documents/SanFranWCS_2024_Report_Final_25-1-10_Waste_Characterization_Study.pdf">https://media.api.sf.gov/documents/SanFranWCS_2024_Report_Final_25-1-10_Waste_Characterization_Study.pdf</a>
1018	311 Cases	<a href="https://data.sfgov.org/City-Infrastructure/311-Cases/vw6y-z8j6/about_data">https://data.sfgov.org/City-Infrastructure/311-Cases/vw6y-z8j6/about_data</a>
1019	Recology Contamination Protocol 2023	<a href="https://sf.gov/sites/default/files/2023-06/Contamination%20Process.pdf">https://sf.gov/sites/default/files/2023-06/Contamination%20Process.pdf</a>
1020	What Is the National Sword?	<a href="https://www.cetonline.org/what-is-the-national-sword/">https://www.cetonline.org/what-is-the-national-sword/</a>
1021	Financial Quarterly Rate Report San Francisco 4 <sup>th</sup> Quarter of Rate Year 2024	<a href="https://media.api.sf.gov/documents/Ry2024_-_Financial_Rate_Report.pdf">https://media.api.sf.gov/documents/Ry2024_-_Financial_Rate_Report.pdf</a>
1022	Recology Collection and Post Collection Expense Variances RY25	<a href="https://api.sf.gov/admin/documents/edit/51794/?next=%2Fadmin%2Fdocuments%2F%3Fordering%3D-created_at">https://api.sf.gov/admin/documents/edit/51794/?next=%2Fadmin%2Fdocuments%2F%3Fordering%3D-created_at</a>
1023	Landfill Disposal Reports	<a href="https://api.sf.gov/documents/51796/HRL_IC_SF_2016-2025_BKD_Summary_20260202.xlsx">https://api.sf.gov/documents/51796/HRL_IC_SF_2016-2025_BKD_Summary_20260202.xlsx</a>
1024	San Francisco Environment FY25 Metrics	<a href="https://api.sf.gov/documents/51829/SFE_FY25_Metrics_FINAL.xlsx">https://api.sf.gov/documents/51829/SFE_FY25_Metrics_FINAL.xlsx</a>
1025	Weekly Organics Processing Tonnage	<a href="https://api.sf.gov/documents/51799/Weekly_Organics_Processing_Tonnages_8.21.24_Study.xlsx">https://api.sf.gov/documents/51799/Weekly_Organics_Processing_Tonnages_8.21.24_Study.xlsx</a>
1026	Municipal Benchmarks by David Ammons	<a href="https://www.google.com/books/edition/Municipal_Benchmarks/Cm-iyYGVqUC?hl=en&amp;gbpv=1&amp;pg=PA410&amp;printsec=frontcover">https://www.google.com/books/edition/Municipal_Benchmarks/Cm-iyYGVqUC?hl=en&amp;gbpv=1&amp;pg=PA410&amp;printsec=frontcover</a>
1027	Sample tons per load by county	<a href="https://api.sf.gov/documents/51912/Tons_per_load_-_Appendix.xlsx">https://api.sf.gov/documents/51912/Tons_per_load_-_Appendix.xlsx</a>
1028	Proposition M (2024) – Business Tax Reform	<a href="https://sftreasurer.org/proposition-m-2024-business-tax-reform">https://sftreasurer.org/proposition-m-2024-business-tax-reform</a>
1029	Catastrophe Modeling and Ratemaking	<a href="https://www.insurance.ca.gov/01-consumers/180-climate-change/upload/Catastrophe-Modeling-and-Ratemaking-Final-Text-of-Regulation.PDF">https://www.insurance.ca.gov/01-consumers/180-climate-change/upload/Catastrophe-Modeling-and-Ratemaking-Final-Text-of-Regulation.PDF</a>