



SAN LUIS OBISPO COUNTY
INTEGRATED WASTE MANAGEMENT AUTHORITY
Connecting the Community to Waste Solutions

BUDGET FISCAL YEAR JULY 1, 2023-JUNE 30, 2024

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City of San Luis Obispo

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STAFF MEMBERS

Peter Cron, Executive Director

Jordan Lane, Deputy Director

Barbara Aspernelson M.B.A., Accountant

Sasha Del Giorgio, Clerk of the Board

Ivonne Diaz, Program Manager

Michael Williams, Management Analyst

Linda Somers Smith, Legal Counsel

BACKGROUND

The San Luis Obispo County Integrated Waste Management Authority (SLO CO IWMA) was established in 1994 through a Joint Powers Agreement (JPA) between the County of San Luis Obispo, the cities of Arroyo Grande, Atascadero, Grover Beach, Morro Bay, Paso Robles, Pismo Beach, San Luis Obispo, and the Special Districts of San Luis Obispo County. The JPA was formed to utilize the combined resources of the member jurisdictions to provide a cost-effective approach to compliance with the State's solid waste requirements as defined by the Integrated Waste Management Act of 1989, AB 939. The California Law requires all California cities, counties and approved regional solid waste management agencies to enact an Integrated Waste Management Plan (IWMP) and implement programs to divert 25 percent of their solid waste by 1995 and 50 percent by 2000 and every year thereafter.

Since inception, the SLO CO IWMA has provided support and technical assistance to its member jurisdictions to comply with the solid waste and recycling requirements of the IWMP. Required components of the IWMP include the Source Reduction and Recycling Element (SRRE), Household Hazardous Waste Element (HHWE), and Nondisposal Facility Element (NDFE) for each jurisdiction in the county, as well as a Countywide Siting Element (SE) and Summary Plan (SP) for the county.

A second restated JPA was filed with the State of California on November 30, 2022, due to withdrawal of the County of San Luis Obispo's membership. The restated JPA includes membership of the cities of Arroyo Grande, Atascadero, Grover Beach, Morro Bay, Paso Robles, Pismo Beach, San Luis Obispo, and the 12 Special Districts of San Luis Obispo County that have solid waste authority. The map below shows the service areas of the member jurisdictions outlined in purple.

Mission:

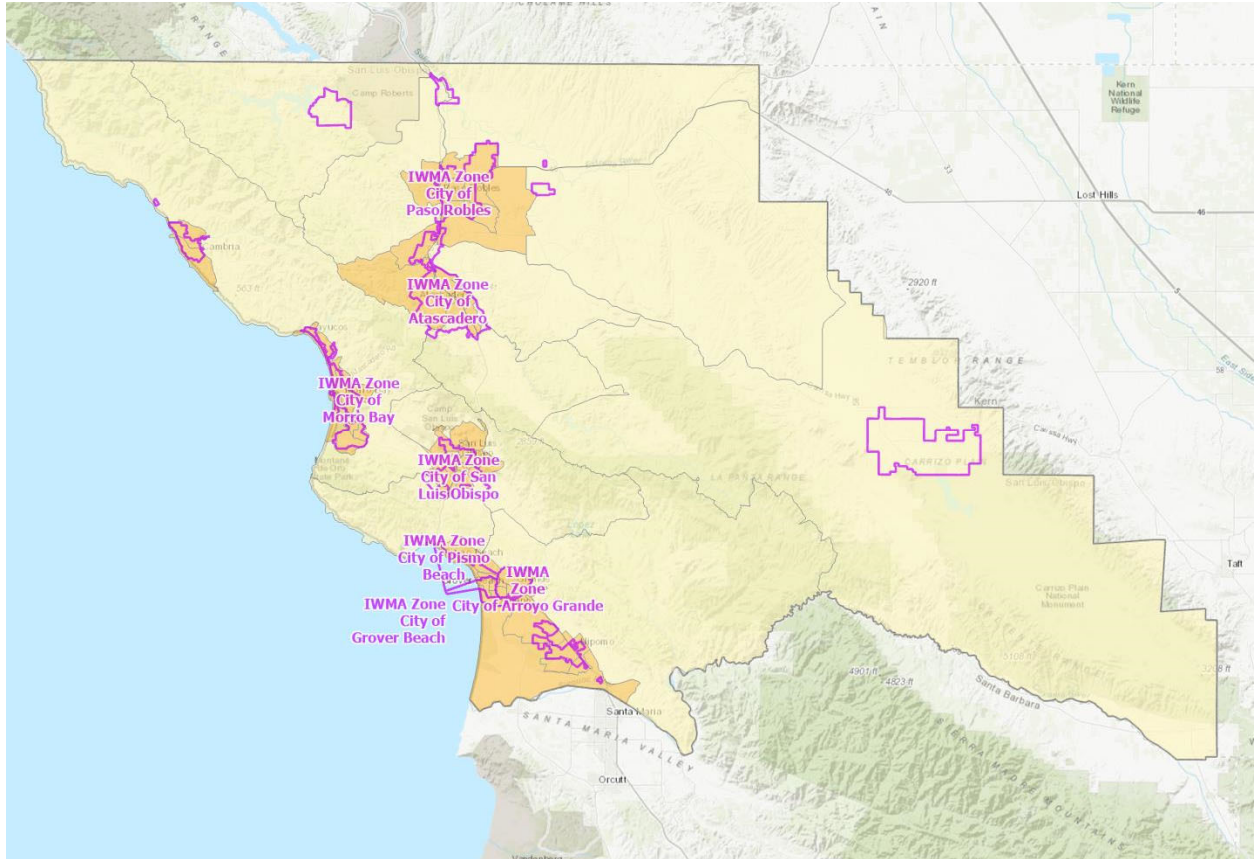
Our Mission is to provide coordinated efforts to comply with state waste and recycling policy on behalf of member agencies through practical, cost-effective programs, education, and technical support.

Vision:

We will make continuous progress towards reducing waste in San Luis Obispo County.

Values:

Community Education
Stewardship
Cost-Effectiveness
Transparency
Professionalism



San Luis Obispo County has a total population of 282,181², approximately 215,000 (77%) live in the areas served by the SLO CO IWMA.

The IMWA continues to provide Household Hazardous Waste, Retail Take Back, Electronic Waste Collection and Curbside Used Motor Oil and Filter Disposal to the residents of the Unincorporated County through a Memorandum of Understanding between the County of San Luis Obispo and the SLO CO IWMA.

GOVERNING LEGISLATION

In 1989, AB 939 repealed the majority of Government Code 7.3 regulating solid waste management and provisions from the Health and Safety Code relating to garbage and refuse disposal and codified them in the Public Resources Code. The Act established an integrated waste management hierarchy to guide the California Integrated Waste Management Board (now CalRecycle) and local agencies in implementation of programs related to³:

- 1) source reduction,
- 2) recycling and composting, and
- 3) environmentally safe transportation and land disposal.

² Population taken from the U.S. Census Bureau data for year 2020.

³ In order of priority established by CalRecycle.

Compliance is achieved by implementing programs identified in the SLO CO IWMA's SRRE. The IWMP, containing the SRRE, is reviewed and approved by CalRecycle every five years, most recently in 2021. The Plan identifies the following 44 different programs that are reported on annually in the SLO CO IWMA Electronic Annual Report (EAR):

Component	Program Description
1. Composting	Commercial Organics Recycling
2. Composting	Residential Curbside Organics Collections
3. Composting	Residential Self-haul of organics
4. Composting	Commercial On-site Organics Collection
5. Composting	Commercial Self-haul of Organics
6. Composting	Food Waste Composting
7. Facility Recovery	Materials Recovery Facility
8. Facility Recovery	Landfill
9. Facility Recovery	Composting Facility
10. Facility Recovery	Alternate Daily Cover
11. Household Hazardous Waste	Electronic Waste
12. Household Hazardous Waste	Permanent Facility
13. Household Hazardous Waste	Mobile of Periodic Collection
14. Household Hazardous Waste	Waste Exchange
15. Household Hazardous Waste	Education Programs
16. Policy Incentives	Product and Landfill Bans
17. Policy Incentives	Economic Incentives
18. Policy Incentives	Ordinances
19. Public Education	Electronic
20. Public Education	Print (Radio, TV, Website, social media)
21. Public Education Field Trips)	Outreach (Technical Assistance, Presentations,
22. Public Education	Schools (Education and Curriculum)
23. Recycling	Commercial On-Site Pickup
24. Recycling	Special Collection Events
25. Recycling	Other Recycling
26. Recycling	Residential Curbside
27. Recycling	Residential Drop-Off
28. Recycling	Residential Buy-Back
29. Recycling	Commercial Self-Haul
30. Recycling	School Recycling Programs
31. Recycling	Government Recycling Programs
32. Recycling	Special Collection Seasonal
33. Source Reduction	Xeriscaping/Grasscycling
34. Source Reduction	Backyard and Onsite Composting
35. Source Reduction	Business Waste Reduction Programs
36. Source Reduction	Procurement
37. Source Reduction	Government Source Reduction Programs

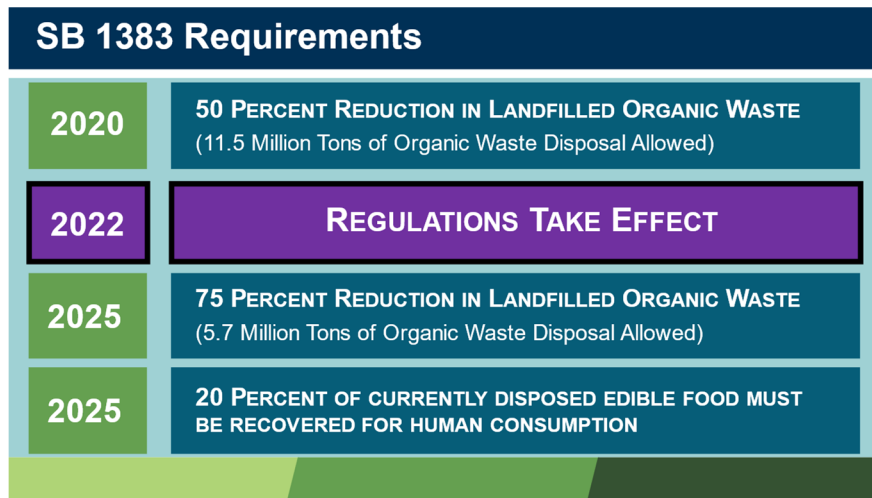
38. Source Reduction	Material Exchange, Thrift Shops
39. Special Waste Materials	Sludge (sewage/industrial)
40. Special Waste Materials	Tires
41. Special Waste Materials	White Goods
42. Special Waste Materials	Scrap Metal
43. Special Waste Materials	Wood Waste
44. Special Waste Materials	Concrete/Asphalt/Rubble

The SRRE was first filed and approved by the State in 1991. There have been numerous amendments to California solid waste law over the past thirty-four years modifying responsibilities of local jurisdictions in meeting their IWMP requirements.

In September of 2016 the Governor signed SB 1383 into law, the most aggressive waste reduction law since AB 939. SB 1383 sets methane emission reduction goals. To achieve these goals, the State established the following waste diversion targets:

- 75% reduction of organics disposed in landfills from the 2014 level.
- 20% of edible food currently disposed must be recovered for human consumption.

The SLO CO IWMA is responsible for meeting and maintaining these targets through programs.

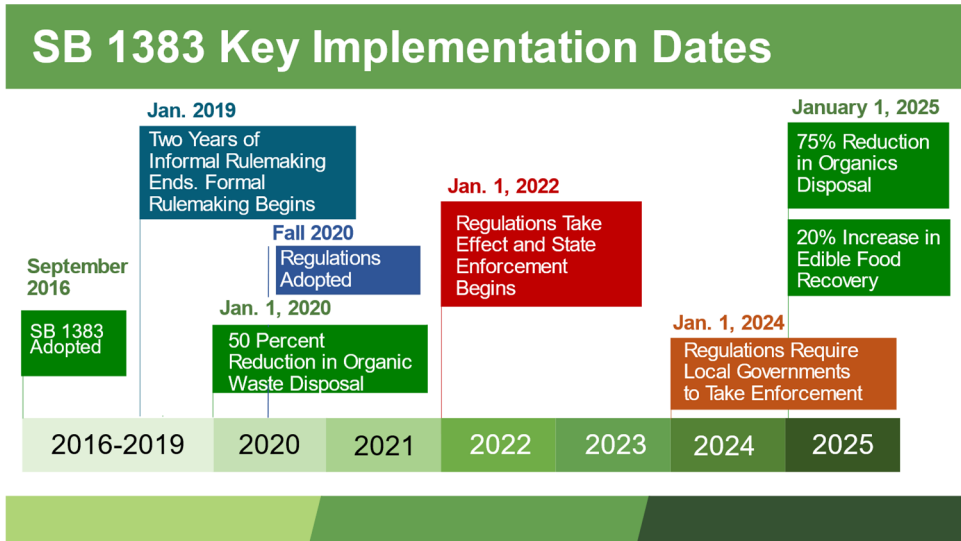


Two significant changes written into SB 1383 include:

- Local governments' responsibility for enforcement of the regulations or subjection to fines from CalRecycle.
- A change in definition of "Jurisdiction" to now include Special Districts with Solid Waste Authority.

While the State continues to define SB 1383, many of the regulations have been developed. Implementation and State enforcement of the regulations are underway. CalRecycle has moved half of their Local Assistance & Market Development staff to an enforcement branch in

anticipation of the additional workload. The new branch, Jurisdiction & Agency Compliance & Enforcement (JACE), will be reviewing information submitted through the EAR and identifying any program shortfalls. Their primary goal will be to make sure program gaps are addressed by jurisdictions. Failure to comply results in JACE referring the jurisdiction to the Office of Administrative Law for further enforcement action. JACE will be reviewing all waste diversion programs identified in both AB 939 and SB 1383.



SB 1383

The budget reflects programs identified in the SLO CO IWMA IWMP, ensuring that programs are properly funded and managed. The following budget document is the guide for the SLO CO IWMA, and an integral part of maintaining compliance in the most efficient and cost-effective manner.

KEY ACCOMPLISHMENTS FY 2022-2023

From prior year goals we accomplished the following:

- Finalization of the 2nd restated JPA agreement.
- Completion of RFP for Waste and Recycling Community Education Programs.
- Completion of RFP for Legal Services.
- Completion of RFP for Household Hazardous Waste Services.
- Development of Compost Rebate Program to meet SB 1383 procurement requirements.
- Completion of Management Review.
- Substantial Compliance with SB 1383, AB 1826, and AB 341.
- Continued professional development of staff.

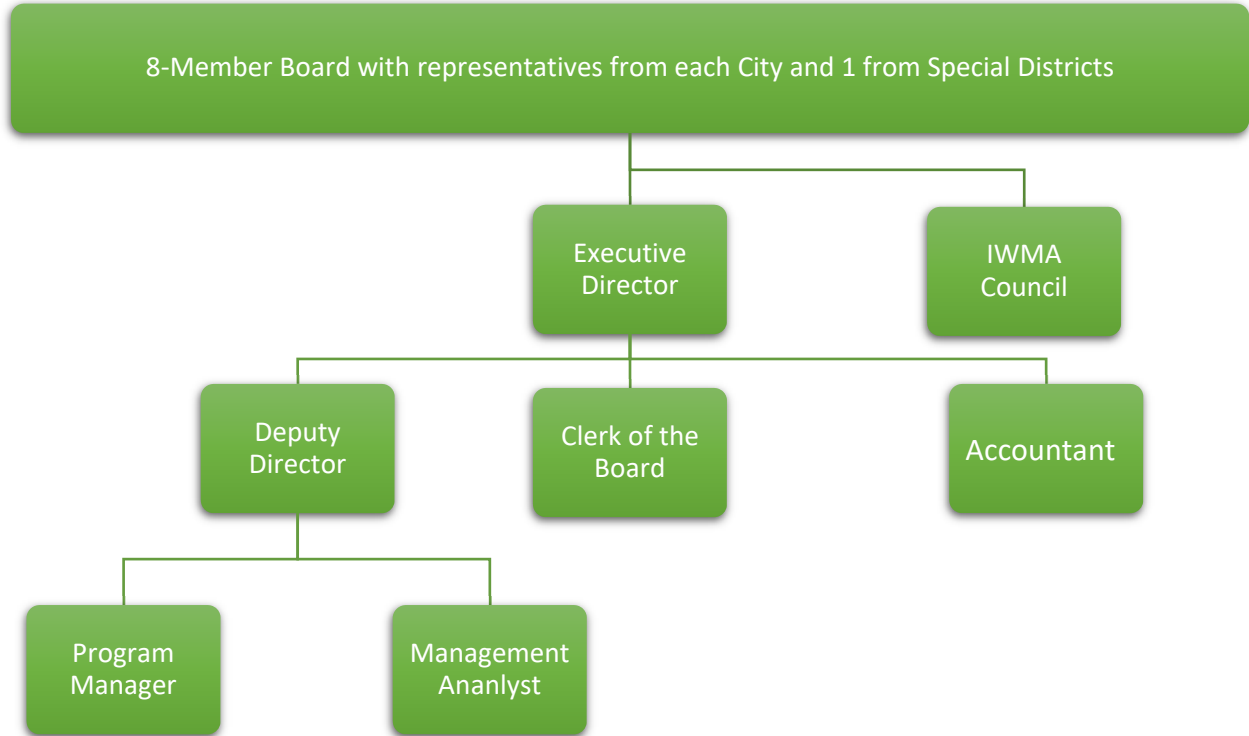
GOALS FOR FY 2023-2024

The following goals and objectives for Fiscal Year 2023/2024 have been created to insure the IWMA maintains and implements policies programs, and projects in the most cost-effective manner in order to minimize fees while still maintaining equitable services. The focus for the SLO CO IWMA for this coming fiscal year includes:

- Keeping our IWMP programs running efficiently.
- Continuing our work in SB 1383 compliance.
- Identifying program gaps and solutions.
- Assisting member jurisdictions in meeting SB 1383 and State mandated solid waste requirements.
- Updating policies and procedures.
- Continuing professional development of staff.
- Continuing development of public outreach and education programs and developing ways to measure success.
- Conducting a fee analysis that better assesses IWMA costs of service.
- Evaluating programs for cost-effectiveness and addressing program gaps.
- Continuing to collaborate with our member jurisdictions to maximize organizational impacts.

ORGANIZATION CHART

The SLO CO IWMA team is comprised of six employees and an eight-member board.





San Luis Obispo County Integrated Waste Management Authority Revenue and Expenditures

Summary Report of Equity Beginning of the Year

Analysis of Revenues	Approved Budget FY 2022/2023	Actual FY 2022/2023	Draft Budget FY 2023/2024
Designated Reserves	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000
General Reserves	1,367,518	1,462,101	3,340,945
Fund Balance Available			
TOTAL	\$ 2,667,518	\$ 2,762,101	\$ 4,640,945
Operating			
Landfill Tipping Fee Surcharge	\$ 812,332	\$ 752,570	\$ 813,450
Solid Waste Management Fee	3,093,266	3,107,922	2,652,840
Billing to outside Agencies	80,415	160,301	185,450
Hazardous Waste Programs	81,061	69,659	72,493
Non-Operating			
Interest	36,000	59,291	36,308
Grants	80,000	87,980	86,960
Other	1,000	24,939	
TOTAL	\$ 4,184,074	\$ 4,262,663	\$ 3,847,501
Operating Expenses			
Labor and Benefits	\$ 1,075,858	\$ 978,734	\$ 1,048,952
Administration	304,709	194,236	336,225
Programs and Outreach	2,323,081	1,210,849	1,895,591
TOTAL	\$ 3,703,648	\$ 2,383,819	\$ 3,280,768
Summary Report of Equity End of the Year			
Capital Expenses			
Project: Replacement Cycle	\$ 51,843		
Project: 870 Osos Foundation	200,000		-
Project: New San Miguel Facility	134,000		134,000
Project: Move 2 HHW Facilities			363,843
TOTAL	\$ 385,843	\$ -	\$ 497,843
End of Year Designated Reserves	\$ 1,300,000	\$ 1,300,000	\$ 1,300,000
End of Year General Reserve Balance	1,462,101	3,340,945	3,315,252
TOTAL	\$ 2,762,101	\$ 4,640,945	\$ 4,615,252

San Luis Obispo County IWMA
Budget by General Ledger Account
 July 2023 - June 2024

	Total
Revenue	
400 Non_Operation Revenue	
4150000 Interest Revenue	\$ 36,308.00
4200105 Grants	86,960.00
Total 400 Non_Operation Revenue	\$ 123,268.00
435- Operation Revenue	
4350200 CESQG Payment	25,196.00
4350235 Billings to Outside Agencies	185,450.00
4350820 Solid Waste Management Fee	2,652,840.00
4350825 Landfill Tipping Fee Surcharge	813,450.00
4350955 Retail Take Back Fees	42,297.00
4550065 Other	5,000.00
Total 435- Operation Revenue	\$ 3,724,233.00
Total Revenue	\$ 3,847,501.00

Expenses	
500- Salaries, wages, & Benefits	
5001210 Annual Wages	\$ 659,140.00
5001507 Taxes	53,693.00
5001522 Retirement Benefits	212,663.00
5001557 Workers Compensation Insurance	4,043.00
5001561 Employee Insurance Benefit	115,933.00
5001700 Cell Phone Stipends	3,480.00
Total 500- Salaries, wages, & Benefits	\$ 1,048,952.00
5050 Services and Supplies	
5050015 Advertising	\$ 34,000.00
5050070 Computer Software	68,103.00
5050075 Computer Hardware	13,640.00
5050085 Copy and Printing	80,440.00
5050095 Credit Card Fees	600.00
5050145 Hazardous Waste Disposal	697,793.00
5050160 Insurance Property and Liability	37,154.00
5050167 Rebates	125,000.00
5050169 Janitorial Services & Supplies	4,080.00
5050190 Building Maintenance	1,500.00
5050210 Maintenance-Equipment	12,000.00
5050255 Memberships	17,685.00
5050260 Mileage Reimbursement - Employee	3,000.00
5050265 Mileage Reimb-Nonemployee	9,629.00
5050280 Office Supply Expenses	5,000.00

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	<u>Total</u>
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5050290 Other Minor Equipment	182,920.00
5050310 County Services	8,695.00
5050320 Legal	90,000.00
5050335 Postage	9,548.00
5050340 Contracted Services	225,007.00
5050362 Public Outreach & Education	481,500.00
5050370 Trainings and Seminar Registration	13,036.00
5050380 Rent and Lease Expense	34,683.00
5050425 Board of Directors Stipends	13,200.00
5050430 Special Dept Exp	40,000.00
5050440 Telephone and Internet	6,440.00
5050450 Travel	10,000.00
5050475 Utilities	\$ 5,000.00
Total 5050 Services and Supplies	\$ 2,229,653.00
515- 515-Lease Expenses	
5153400 Lease Amortization Expense	\$ 2,105.00
5160400 Interest Expense	\$ 59.00
Total 515- 515-Lease Expenses	\$ 2,164.00
550 Capital Outlay	
5500092 Capital Outlay Building	\$ 438,000.00
5500093 Capital Outlay Equipment	\$ 59,843.00
Total 550 Capital Outlay	\$ 497,843.00
Total Expenses	\$ 3,778,612.00
Net Operating Income	\$ 68,889.00
Net Income	\$ 68,889.00

San Luis Obispo County CO IWMA BUDGET Fiscal Year 2023-2024 Multi-Year Comparison

GL Number	GL Account Name	IO Name	Further Detail	Actual		Current Budget	Actuals	Next Budget	Notes	Future Budget	Future Budget
				FY 2020/2021	FY 2021/2022	FY 2022/2023	FY 2022/2023	FY 2023/2024		FY 2024/2025	FY 2025/2026
	Total Operating Revenue			\$ 1,183,205.42	\$ 1,858,444.29	\$ 4,067,074	4,090,452	3,724,233		\$ 3,835,959.99	\$ 3,951,038.79
	Total Non-Operating Revenue		TOTAL	\$ 86,635.11	\$ 489,969.22	\$ 117,000	172,210	123,268		\$ 126,966.04	\$ 130,775.02
**	TOTAL REVENUE			\$ 1,269,840.53	\$ 2,348,413.51	\$ 4,184,074	4,262,663	3,847,501		\$ 3,962,926.03	\$ 4,081,813.81
5001210	Regular Hours-Permanent		Labor	380,738.00	499,694.82	\$ 689,713	630,951	659,140	3	678,914.70	699,282.14
5001507	Payroll Taxes		Labor	78,616.00	41,544.70	\$ 55,188	59,323	53,693	3	55,303.38	56,962.48
5001700	Cell Phone Stipend		Labor	2,938.00	2,638.50	\$ 4,158	3,464	3,480	3	3,584.40	3,691.93
5050035	Auto Allowance		Labor	5,399.84	450.00					-	-
5001561	Employee Health Coverage		Labor	61,370.00	97,327.60	\$ 113,193	72,989	115,933	3	119,410.83	122,993.15
5001557	Work Comp Insurance		Labor		2,485.26	\$ 3,913	3,446	4,043	1	4,164.29	4,289.22
5001522	Retirement		Labor	147,034.00	108,411.98	\$ 209,893	208,561	212,863	3	219,042.84	225,614.12
*	500 - SALARIES, WAGES & BENEFITS			\$ 676,095.84	\$ 752,552.86	\$ 1,075,858	978,734	1,048,952		\$ 1,080,420.43	\$ 1,112,833.04
5050015	Advertising		Sub Total	81,112.10	38,023.10	\$ -	16	34,000	1	35,020.00	36,070.60
5050045	Cell Phone Charges		Sub Total	2,927.74	2,532.19	\$ -	-	-		-	-
5050055	Clothing and (Safety Equipment)		Sub Total	13.04	-	\$ -	-	-		-	-
5050065	Common Carrier Chargers		Sub Total	-	(0.38)	\$ -	-	-		-	-
5050070	Computer Software		Sub Total	14,198.13	69,809.71	\$ 89,011	59,414	68,103		70,146.09	72,250.47
5050075	Computer Equipment		Sub Total	8,584.87	1,416.22	\$ 5,141	7,319	13,640		409.20	421.48
5050085	Copying-Printing		Sub Total	4,964.80	6,051.60	\$ 27,700	24,989	80,440	2	82,853.20	85,338.80
5050095	Credit Card Fees		Sub Total	811.16	655.08	\$ 800	731	600		618.00	636.54
5050145	Hazardous Waste Disposal		Sub Total	581,128.11	526,654.93	\$ 742,831	405,026	697,793		671,199.50	691,335.49
5050160	Insurance		Sub Total	26,281.91	24,427.68	\$ 33,323	36,985	37,154		38,268.62	39,416.68
5050167	Rebate		Sub Total	-	-	\$ 125,000	61,198	125,000		125,000.00	125,000.00
5050169	Janitorial Supplies		Sub Total	3,018.40	3,806.57	\$ 4,080	4,080	4,080		4,202.40	4,328.47
5050190	Maint Contracts		Sub Total	3,912.31	5,381.34	\$ 1,500	6,025	1,500		1,545.00	1,591.35
5050210	Maintenance-Equipment		Sub Total	6,761.62	25,558.55	\$ 11,524	6,846	12,000		12,360.00	12,730.80
5050220	Maintenance Structures		Sub Total	-	5,594.00	\$ -	-	-		-	-
5050255	Memberships		Sub Total	10,733.66	11,017.30	\$ 19,917	8,216	17,885		18,215.55	18,762.02
5050260	Mileage Reimb-Co Employee		Sub Total	607.07	563.56	\$ 8,100	548	3,000		3,090.00	3,182.70
5050265	Mileage Reimb-Nonemployee		Sub Total	1,830.16	6,817.36	\$ 27,000	11,856	9,629		9,917.99	10,215.53
5050269	Misc Expense		Sub Total	5,399.84	44,670.00	\$ 214,403	-	-		-	-
5050280	Office Expense		Sub Total	13,238.60	4,857.77	\$ 4,000	7,431	5,000		5,150.00	5,304.50
5050290	Other Minor Equipment		Sub Total	55,783.66	24,707.56	\$ 93,540	61,996	182,920	2	188,407.60	194,059.83
5050310	Other Purch Svc-Co Agency		Sub Total	7,693.00	7,770.00	\$ 10,000	8,073	8,695		8,955.85	9,224.53
5050320	Outside Legal Counsel Srv		Sub Total	117,702.01	160,063.30	\$ 120,000	48,542	90,000		92,700.00	95,481.00
5050335	Postage		Sub Total	600.40	3,025.43	\$ 10,500	1,894	9,548		9,834.79	10,129.83
5050340	Prof & Spec Svcs		Sub Total	587,032.19	548,860.82	\$ 1,204,699	285,387	225,007		231,756.91	238,709.61
5050360	Publication & Legal Notices		Sub Total	517.59	-	\$ -	-	-		-	-
5050362	Public Outreach & Education		Sub Total	256,929.28	298,430.76	\$ 151,203	287,887	481,500		495,945.00	510,823.35
5050370	Registratr, Semnr, Trn		Sub Total	2,950.00	5,120.00	\$ 30,200	5,020	13,035		13,425.93	13,828.70
5050380	Rental/Lease Costs		Sub Total	5,400.00	(5,959.00)	\$ 37,268	23,957	34,683		35,723.83	36,795.55
5050400	Rents & Leases-Equipment		Sub Total	10,692.96	4,475.04	\$ -	17,446	-		-	-
5050405	Rents&Leases-Struc		Sub Total	4,182.67	16,818.65	\$ -	546	-		-	-
5050410	Safety Equipment		Sub Total	1,234.94	-	\$ 5,000	147	-		-	-
5050425	Board of Directors Stipened		Sub Total	7,199.00	12,300.00	\$ 13,200	13,950	13,200		13,596.00	14,003.88
5050430	Special Department Expense		Sub Total	27,850.00	-	\$ -	-	40,000		40,000.00	40,000.00
5050440	Telephone		Sub Total	4,851.87	4,602.14	\$ 6,240	5,935	6,440		6,633.20	6,832.20
5050450	Travel Expenses		Sub Total	-	2,277.57	\$ 7,500	2,109	10,000		10,300.00	10,609.00
5050475	Utilities-Other		Sub Total	2,135.29	3,819.67	\$ 5,000	1,712	5,000		5,150.00	5,304.50
5100030				892.62	-	\$ -	-	-		-	-
5100080				388.78	-	\$ -	-	-		-	-
5100190				2,570.57	-	\$ -	-	-		-	-
5102010				359.31	-	\$ -	-	-		-	-
*	505-510 - SERVICE AND SUPPLIES			1,862,489.66	1,864,148.52	\$ 3,008,680	1,405,086	2,229,652		2,230,424.65	2,292,387.39
*	515- Lease Expenses Total			\$ -	\$ 24,345.00	\$ -	\$ -	2,164		\$ -	\$ -
*	550 - CAPITAL OUTLAY (Modified)		SubTotal	\$ -	\$ -	\$ 385,843	\$ -	497,843		\$ -	\$ -
**	TOTAL EXPENSE			\$ 2,538,585.50	\$ 2,641,046.38	\$ 4,470,381	\$ 2,383,820	3,778,611		\$ 3,310,845.08	\$ 3,405,220.43
***	TOTAL Change in Net Position			\$ (1,268,744.97)	\$ (292,632.87)	\$ (286,307)	\$ 1,878,842	68,890		\$ 652,080.95	\$ 676,593.38

San Luis Obispo County IWMA
Budget Overview: Test Budget - FY24 P&L Classes
 July 2023 - June 2024

	Administration	Battery Recycling	Business Outreach (Non-SB1383)	Capital Outlay	CESQG	Classroom Education	Curbside Oil Pickup	Electronic Device Disposal	HHW	TAG	Public Outreach	Retail Take Back	SB 1383	TOTAL
Revenue														
400 Non_Operation Revenue														
4150000 Interest Revenue	36,308.00													36,308.00
4200105 Grants						48,229.00	38,731.00							86,960.00
Total 400 Non_Operation Revenue	\$ 36,308.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 48,229.00	\$ 38,731.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 123,268.00
435- Operation Revenue														
4350200 CESQG Payment					25,196.00									25,196.00
4350235 Billings to Outside Agencies									185,450.00					185,450.00
4350820 Solid Waste Management Fee	2,652,840.00													2,652,840.00
4350825 Landfill Tipping Fee Surcharge	813,450.00													813,450.00
4350955 Retail Take Back Fees												42,297.00		42,297.00
4550065 Other		2,500.00						2,500.00						5,000.00
Total 435- Operation Revenue	\$ 3,466,290.00	\$ 2,500.00	\$ 0.00	\$ 0.00	\$ 25,196.00	\$ 0.00	\$ 0.00	\$ 2,500.00	\$ 185,450.00	\$ 0.00	\$ 0.00	\$ 42,297.00	\$ 0.00	\$ 3,724,233.00
Total Revenue	\$ 3,502,598.00	\$ 2,500.00	\$ 0.00	\$ 0.00	\$ 25,196.00	\$ 48,229.00	\$ 38,731.00	\$ 2,500.00	\$ 185,450.00	\$ 0.00	\$ 0.00	\$ 42,297.00	\$ 0.00	\$ 3,847,501.00
Expenses														
500- Salaries, wages, & Benefits														
5001210 Annual Wages	659,140.00													659,140.00
5001507 Taxes	53,693.00													53,693.00
5001522 Retirement Benefits	212,663.00													212,663.00
5001557 Workers Compensation Insurance	4,043.00													4,043.00
5001561 Employee Insurance Benefit	115,933.00													115,933.00
5001700 Cell Phone Stipends	3,480.00													3,480.00
Total 500- Salaries, wages, & Benefits	\$ 1,048,952.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,048,952.00
5050 Services and Supplies														
5050015 Advertising											34,000.00			34,000.00
5050070 Computer Software	15,325.00										5,388.00		47,390.00	68,103.00
5050075 Computer Hardware	13,640.00													13,640.00
5050085 Copy and Printing	5,440.00		25,000.00										50,000.00	80,440.00
5050095 Credit Card Fees					600.00									600.00
5050145 Hazardous Waste Disposal		61,800.00			26,649.00		26,000.00	51,082.00	486,119.00			46,143.00		697,793.00
5050160 Insurance Property and Liability	37,154.00													37,154.00
5050167 Rebates													125,000.00	125,000.00
5050169 Janitorial Services & Supplies	4,080.00													4,080.00
5050190 Building Maintenance	1,500.00													1,500.00
5050210 Maintenance-Equipment									12,000.00					12,000.00
5050255 Memberships	17,685.00													17,685.00
5050260 Mileage Reimbursement - Employee	500.00												2,500.00	3,000.00
5050265 Mileage Reimb-Nonemployee						5,682.00							3,947.00	9,629.00
5050280 Office Supply Expenses	5,000.00													5,000.00
5050290 Other Minor Equipment			44,500.00			5,000.00	8,420.00						125,000.00	182,920.00
5050310 County Services	8,695.00													8,695.00
5050320 Legal	90,000.00													90,000.00
5050335 Postage	188.00												9,360.00	9,548.00
5050340 Contracted Services	66,278.00		51,500.00		13,032.00		5,472.00	4,400.00			31,250.00	53,075.00		225,007.00
5050362 Public Outreach & Education			226,500.00			65,000.00					40,000.00		150,000.00	481,500.00
5050370 Trainings and Seminar Registration	13,036.00													13,036.00
5050380 Rent and Lease Expense	20,901.00								6,782.00				7,000.00	34,683.00
5050425 Board of Directors Stipends	13,200.00													13,200.00
5050430 Special Dept Exp										40,000.00				40,000.00

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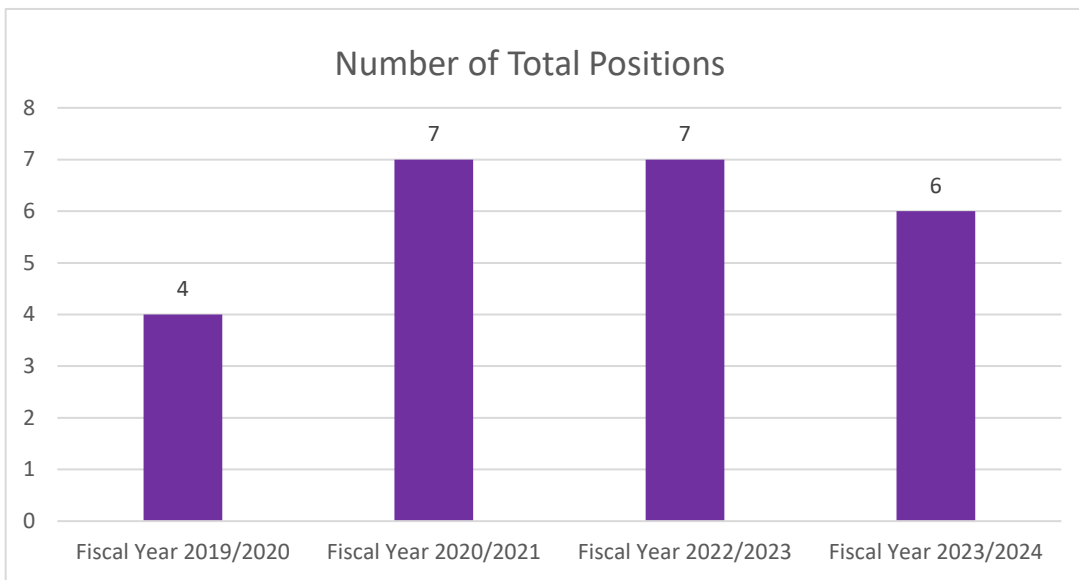
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	Administration	Battery Recycling	Business Outreach (Non-SB1383)	Capital Outlay	CESQG	Classroom Education	Curbside Oil Pickup	Electronic Device Disposal	HHW	TAG	Public Outreach	Retail Take Back	SB 1383	TOTAL
5050440 Telephone and Internet	6,440.00													6,440.00
5050450 Travel	10,000.00													10,000.00
5050475 Utilities	5,000.00													5,000.00
Total 5050 Services and Supplies	\$ 334,062.00	\$ 61,800.00	\$ 347,500.00	\$ 0.00	\$ 40,281.00	\$ 75,682.00	\$ 39,892.00	\$ 55,482.00	\$ 504,901.00	\$ 40,000.00	\$ 110,638.00	\$ 99,218.00	\$ 520,197.00	\$ 2,229,653.00
515- 515-Lease Expenses														
5153400 Lease Amortization Expense	2,105.00													2,105.00
5160400 Interest Expense	59.00													59.00
Total 515- 515-Lease Expenses	\$ 2,164.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 2,164.00
550 Capital Outlay														
5500092 Capital Outlay Building				438,000.00										438,000.00
5500093 Capital Outlay Equipment				59,843.00										59,843.00
Total 550 Capital Outlay	\$ 0.00	\$ 0.00	\$ 0.00	\$ 497,843.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 497,843.00
Total Expenses	\$ 1,385,178.00	\$ 61,800.00	\$ 347,500.00	\$ 497,843.00	\$ 40,281.00	\$ 75,682.00	\$ 39,892.00	\$ 55,482.00	\$ 504,901.00	\$ 40,000.00	\$ 110,638.00	\$ 99,218.00	\$ 520,197.00	\$ 3,778,612.00
TOTAL NET REVENUE	\$ 2,117,420.00	-\$ 59,300.00	-\$ 347,500.00	-\$ 497,843.00	-\$ 15,085.00	-\$ 27,453.00	-\$ 1,161.00	-\$ 52,982.00	-\$ 319,451.00	-\$ 40,000.00	-\$ 110,638.00	-\$ 56,921.00	-\$ 520,197.00	\$ 68,889.00
TOTAL	\$ 2,117,420.00	-\$ 59,300.00	-\$ 347,500.00	-\$ 497,843.00	-\$ 15,085.00	-\$ 27,453.00	-\$ 1,161.00	-\$ 52,982.00	-\$ 319,451.00	-\$ 40,000.00	-\$ 110,638.00	-\$ 56,921.00	-\$ 520,197.00	\$ 68,889.00



Position Allocation List

Approved Positions at the Start of the Year	Fiscal Year 2019/2020	Fiscal Year 2020/2021	Fiscal Year 2022/2023	Fiscal Year 2023/2024
Permanent Full-Time Positions				
Executive Director	1	1	1	1
Deputy Director		1	1	1
Accountant	1	1	1	1
Clerk of the Board	1	1	1	1
Management Analyst		1	1	1
Program Coordinator		1	1	0
Program Manager	1	1	1	1
TOTAL:	4	7	7	6





Salary Schedule

Salary Schedule						
Position Title	Classification	Step 1	Step 2	Step 3	Step 4	Step 5
Salary Exempt Employees						
Executive Director		Salary \$ 155,000.00	Contracted Annual Salary Max			
Deputy Director		Salary \$ 120,744.00	126,781.20	133,120.26	139,776.27	\$ 146,765.09
Non-Exempt Employees						
Program Manager		Salary \$ 83,307.77	87,473.15	91,846.80	96,439.14	\$ 101,261.10
Management Analysts		Hourly \$ 36.15	37.96	39.86	41.85	\$ 43.94
		Annualized Salary \$ 75,192.87	78,952.52	82,900.14	87,045.15	\$ 91,397.41
Clerk of the board		Hourly \$ 33.64	35.32	37.09	38.94	\$ 40.89
		Annualized Salary \$ 69,967.46	73,465.83	77,139.12	80,996.08	\$ 85,045.88
Accountant		Hourly \$ 33.55	35.23	36.99	38.84	\$ 40.78
		Annualized Salary \$ 69,790.32	73,279.84	76,943.84	80,791.03	\$ 84,830.59

Section 4.3 IWMA Benefits Chart

IWMA BENEFIT	RATE	DESCRIPTION
401(a) Retirement Contribution	19.53%	
457b Matching Contribution	Match	IWMA match employee contribution/2019 IRS max
FICA Employer		As provided by law
FICA Employee		As provided by law
Medicare Employer/Employee		As provided by law
Unemployment		As provided by law
Worker's Compensation	Varies	As provided by law.
Health Insurance	\$1,500/mo.	Employee + 1 (SDRMA Gold PPO Plan, includes vision & dental). The employees "+ 1" includes domestic partners if either registered through the State of California or authorized by a Notarized Affidavit of Domestic Partnership.
Post-Employment Health Plan	2%	2% of employee salary to Health Savings Account, via SDRMA
Life Insurance		\$50,000 coverage provided by IWMA
Long Term Disability	.298% x Salary	On first \$13,500/mo. of salary. Pays 66 2/3% of salary.
Mileage Reimbursement		As established by the Federal Internal Revenue Service
Sick Leave	12 days/yr	2080 hours max accrual, payoff of 400 hrs max @ 5 yrs
Sick Leave Exchange for Vacation	80 hrs for 40 hrs	Per fiscal year, must maintain a 30-day balance, after 5 yrs of service
Holiday	13 days/yr	12 holidays, 1 personal day
Administrative Leave	40 hrs/yr	No carry-over or payoff for unused time
Vacation Leave (320 hrs max)	10 days/yr 15 days/yr 20 days/yr	Beginning of service to end of fourth year Beginning of service to end of ninth year Over ten years of service (320 hrs maximum payout)
Jury Leave		Regular pay while on jury duty, cannot claim jury pay
Paid Military Leave	20 days/fiscal yr	20 working days or 1 month's salary max-called to active duty

F-14 Budget Policy

San Luis Obispo County Integrated Waste Management Authority
870 Osos Street, San Luis Obispo, CA 93401



POLICY NAME	Budget Policy		POLICY NUMBER	F-14	
EFFECTIVE DATE	6/8/2022	LAST REVISION DATE		VERSION NUMBER	.00
IMPLEMENTED DATE	6/8/2022				

I. Policy Purpose

The purpose of the IWMA Budget Policy is to provide staff with guidance on the development of the annual budget and how it is monitored during the year. The development of the IWMA budget shall also conform to the provisions of the IWMA Joint Powers Agreement (JPA).

II. Scope

The scope of this policy addresses the following:

- Budget Format
- Financial, program and service considerations
- The budget process.

Budget Format

The annual budget shall be prepared and presented to the Board of Directors (Board) with multi-year projections that include the following:

- The current year budget and current year-end estimates.
- Two prior years of actual results.
- The fiscal year for which the budget is being considered.
- Two subsequent years of estimates so that three (3) years of budgetary estimates are provided to the Board.

Financial Considerations

A. Prohibition on Expending Funds for Enforcement

The IWMA shall not include funds in its budget for enforcement activities. IWMA inspection responsibilities will be coordinated with the Participating Agencies for enforcement as deemed necessary by those agencies.

B. Minimum Measures

The annual budget shall be developed and presented to the Board so that the Board considers the minimum work required to comply with state mandates and regulations in the most demonstrably cost-effective way possible.

C. Equitable Distribution of Services

Recognizing that services provided by IWMA are regionally based, Board budget deliberations are intended to address the services provided, the equity of service delivery programs for the communities represented by IWMA, and the Board intent that services are equitably provided throughout the IWMA region.

D. Program Enhancements with Grant Revenues

The IWMA Board recognizes that the State of California, Cal Recycle and other organizations provided grant revenues from time to time to help cover the cost of mandates and regulations as well as to provide incentives for programs that may exceed the requirements of those mandates and regulations. IWMA shall seek to maximize grants for recovery of the cost of mandates and regulations, which the Executive Director is authorized to seek at any time. IWMA shall seek to maximize grants for the costs of program enhancements subject to Board approval of those programs.

E. Program Enhancements Reimbursements from Participating Agencies

IWMA recognizes that some communities represented by IWMA may wish to implement programs within their community to a greater extent than provided by IWMA. In the event that an IWMA Participating Agency wishes to utilize IWMA staff and resources for program enhancements, the cost to IWMA and reimbursement from the Participating Agency shall be incorporated into the budget with the approval of an agreement between IWMA and the Participating Agency.

- i. For purposes of seeking cost reimbursements, IWMA shall establish overhead allocations based on the approved budget as follows:
 - a. Indirect labor costs shall be included in calculations to determine the “Weighted Labor Rate” for each employee based on the following:
 - Total labor costs for each employee including salary/wages, benefits, taxes and other indirect payroll related costs that are included in the Labor component of the IWMA Budget.

Divided by:
 - Estimated working hours per year for each employee (i.e. total paid hours minus those that are paid for vacation, sick leave and other time-off with compensation).
 - b. Indirect non-labor shall be allocated to Program costs based on calculating the percentage that results from dividing the total administrative component of the budget by the total Programs component of the budget.
 - c. Non-programmatic indirect labor costs (i.e., administrative and management labor costs) shall be allocated to a) Programmatic Labor Costs and b) Non-Labor Programmatic costs based on the percentages that each represents compared to the sum of both.
 - d. Adjustments to indirect cost allocations are allowed for grants that provide specific guidance that differs from IWMA policy.

F. Review of Annual Compensation Plan

During the annual budget development, the Board shall consider and approve an Employee Compensation Plan. That plan shall have the following components:

- i. Position Allocation List
 - a. Job Titles, Salary and Wages for each Job Title, and whether the position is management or non-management position.
 - b. The number of positions approved for each Job Title.

- c. Employee Benefit Chart
- d. An Organization Chart
- ii. Cost of Living Adjustments
- iii. Other changes in the Employee Compensation Plan may be approved by the Board on an annual basis or a multi-year basis not to exceed three years.
- iv. If cost of living adjustments or other changes in the Employee Compensation Plan are approved by the Board on a multi-year basis, that approval shall be adopted by resolution.

Budget Process

The IWMA annual budget process shall include distribution of the draft budget to staff of Participating Agencies for review and input. The following are minimum efforts in coordinating that review:

A. February - Mid-Year Budget Analysis & Review

The purpose of the Mid-Year Budget Analysis & Review is to identify any budget items that are deviating significantly from budget, and which may need to be reevaluated when considering the upcoming budget. The analysis shall include both expenditure and revenue (i.e. fee) analysis and shall be consistent with fee monitoring requirements established in the IWMA Fee Setting Policy. The Mid-Year Budget Analysis and Review shall be distributed to staff of Participating Agencies concurrent with its placement on the IWMA Board agenda.

B. April – Program and Policy Review

The purpose of the Program and Policy Review is to provide a general review of IWMA programs, their cost effectiveness, metrics and other features and characteristics so that the Board can consider whether program changes may be warranted for the upcoming budget.

- A preview of the Program and Policy Review shall be provided to the IWMA Local Task Force prior to presenting it to the IWMA Board

C. May – Draft Preliminary Budget

The purpose of the draft Preliminary Budget is to provide an overview of significant budget issues, whether funding or other budgetary constraints are foreseeable, to initiate any discussions that may be needed on employee compensation, and for the Board to provide any direction deemed appropriate for preparation of the Preliminary Budget.

- The draft preliminary budget shall be distributed to staff of Participating Agencies for their review at least 30 days prior to the IWMA Board meeting to provide time for staff to meet and confer at least 14 days prior to the IWMA Board meeting.
- A 3rd quarter budget review for the current fiscal year may also be presented to the Board at the same time if needed.

D. June - Adoption of Preliminary Budget

The purpose of adopting the Preliminary Budget is to establish the revenue and expenditure plans for the upcoming fiscal year and to provide staff direction on reserves.

E. September - Adoption of Final Budget

The purpose of adopting the Final Budget is to incorporate actual beginning reserves for the fiscal year once the accounting “close-out” of the prior fiscal year has been completed.

III. Related Policies

- Policy F-13: Reserves
- Policy FS-1: Fee Setting Policy

IV. Policy Owner

IWMA Executive Director

VERSION HISTORY				
VERSION	APPROVED BY	REVISION DATE	DESCRIPTION OF CHANGE	AUTHOR
.00	Board 6/8/2022		Policy origination	Paavo Ogren