

**San Luis Obispo County
Integrated Waste Management Authority**

**Fiscal Year 2026/2027 Budget
July 1, 2026 – June 30, 2027**



FINAL



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

Wednesday, June 10, 2026

Dear SLO IWMA Board of Directors,

I am pleased to present for your approval the IWMA Budget for Fiscal Year 2026/2027. This Budget was prepared with support and guidance from your Board, and in particular the members of the Ad-hoc Budget Committee: Navid Fardanesh, Heather Moreno and Michelle Shoresman, who volunteered their time to review the supporting information and draft portions of the Budget as it came together.

The Budget also reflects feedback from key stakeholders, especially the lead staff of our member agencies, as well as our waste industry partners who are responsible for providing curbside waste collection and recycling services in compliance with State regulations and maintaining critical infrastructure for our County.

This Budget continues to spend down the reserve fund, implementing the Board's direction to align the reserve fund balance with our target levels through a multi-year, temporary reduction in the Solid Waste Management Fee. This Budget makes recommendations to adjust the Solid Waste Management Fee rate structure in light of recent developments and stakeholder feedback.

Lastly, the Budget puts into action the 2026-2030 Strategic Plan, as adopted by your Board on May 13, 2026. The investments and priorities outlined in this Budget reflect the Mission, Vision and Values of our agency and maintain our course to reduce waste and comply with waste and recycling policy. This is evident in the programmatic priorities as well as operational priorities detailed in this document.

Coby Skye

Executive Director

SLO IWMA

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Introduction

Background

The San Luis Obispo County Integrated Waste Management Authority (IWMA) is a Joint Powers Authority (JPA) formed by the County, the Cities, and the Community Service Districts (CSDs) within San Luis Obispo County. The JPA was formed in 1994 in response to AB 939, which required communities to divert 50% of their waste from the landfill.

The IWMA represents 20 member jurisdictions and serves a population of around 280,000 community members. The IWMA works collaboratively with our member agencies, waste haulers, and community partners to implement cost-effective solid waste, recycling, and hazardous waste programs that benefit our constituents and communities.



The total population that the SLO IWMA serves has remained relatively stable over the past 10 years, with slight population shifts amongst different communities in the region.

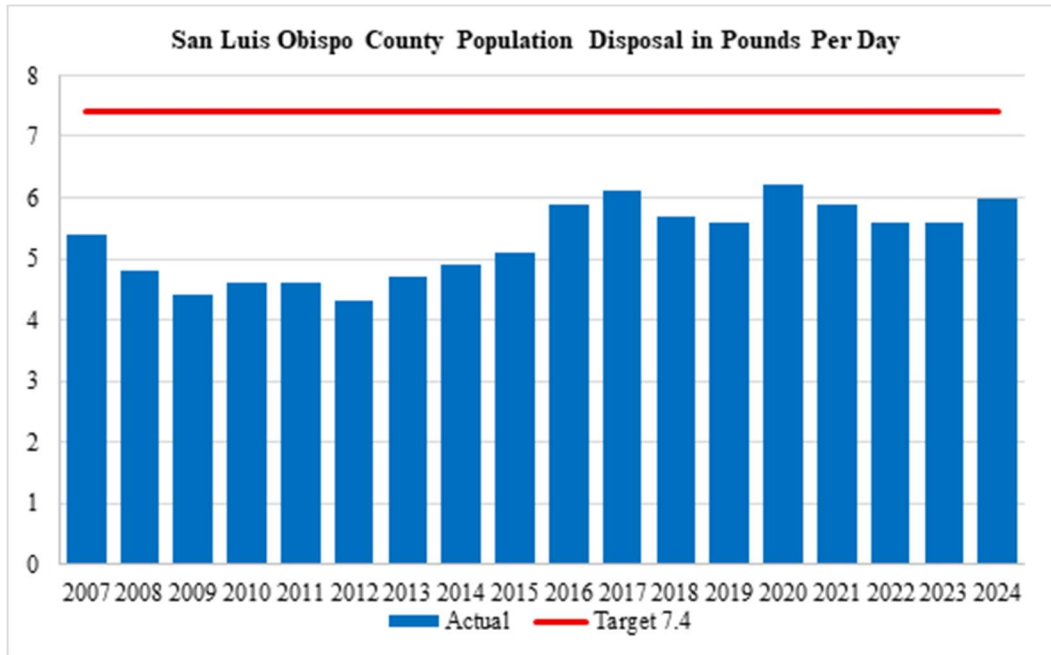
Table 1: Changes in San Luis Obispo County Population

Population							
Year	4/1/1996	4/1/2001	4/1/2006	4/1/2011	4/1/2016	4/1/2021	1/1/2025
Population	228,546	251,619	260,551	271,058	280,024	283,111	279,337
% Increase/Decrease		10.09%	3.54%	4.03%	3.30%	1.10%	-1.33%

Source: <https://dof.ca.gov/Forecasting/Demographics/Estimates/>

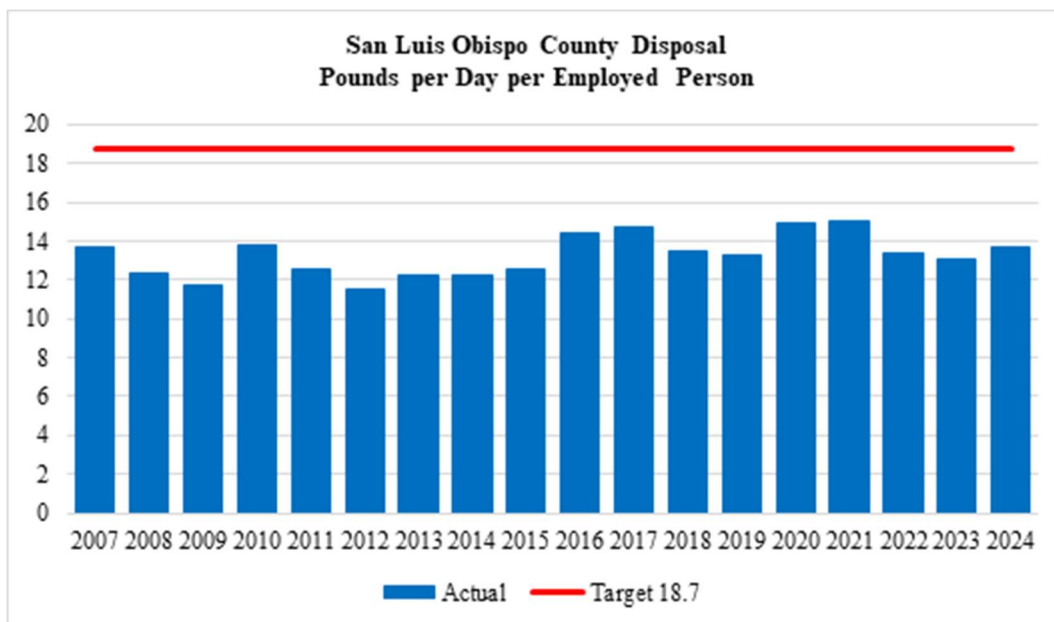
The State of California utilizes per capita disposal rates as one indicator of compliance with AB939. San Luis Obispo County continues to meet its disposal targets set by CalRecycle, demonstrating the success of the region’s waste diversion programs.

Figure 1: San Luis Obispo County Disposal at Landfills, in Pounds per Person per Day



Source: <https://www2.calrecycle.ca.gov/LGCentral/AnnualReporting/DiversionDisposal>

Figure 2: San Luis Obispo County Disposal at Landfills, in Pounds per Employed Person per Day



Source: <https://www2.calrecycle.ca.gov/LGCentral/AnnualReporting/DiversionDisposal>

IWMA Board

The IWMA is governed by a nine-member Board of Directors, elected to represent each of the twenty member agencies that formed the IWMA through the joint powers agreement.

Special thanks to all the IWMA Board members for their contributions to the FY26/27 budget and their dedication to advancing the IWMA’s mission!

At the time of this budget’s adoption, the following members served on the IWMA Board:

City of Arroyo Grande	Jim Guthrie, President
Special Districts	Navid Fardanesh, Vice President
City of Grover Beach	Robert Robert, Past President
City of Atascadero	Charles Bourbeau
City of Morro Bay	Cyndee Edwards
City of Paso Robles	John Hamon
City of Pismo Beach	Scott Newton
City of San Luis Obispo	Michelle Shoresman
County of San Luis Obispo	Heather Moreno

The following Board members served on the **Ad-hoc Budget Committee**, and led the development of the IWMA Fiscal Year 2026/2027 Budget:

- **Navid Fardanesh**, IWMA Vice President, Templeton Community Services District
- **Heather Moreno**, County of San Luis Obispo
- **Michelle Shoresman**, City of San Luis Obispo

Strategic Plan (2026 – 2030)

During FY25/26, the IWMA engaged with stakeholders from member jurisdictions, public agencies, waste haulers, facility operators, educational institutions, businesses, and the public to seek feedback on the development of a new five-year strategic plan. The IWMA Board of Directors adopted the IWMA Strategic Plan (2026-2030) on May 13, 2026.

During FY26/27, IWMA staff are tasked with implementation of the goals and objectives outlined in the Plan, and have aligned programmatic and budget priorities accordingly.

[To view the full IWMA Strategic Plan \(2026 – 2030\), please visit the IWMA website.](#)

Our **Mission** is to make continuous progress towards reducing waste in San Luis Obispo County, to ensure our member agencies fully comply with state waste and recycling policy. We achieve our mission through practical, cost-effective programs, education, and technical support in collaboration with our member agencies.

Values:

- Community Education
- Fiscal Responsibility
- Collaboration and Empowerment
- Stewardship
- Transparency
- Innovation

Goal #1: Maintain Compliance

- ❖ Proactively support all member agencies in achieving and maintaining compliance with state waste and recycling regulations, with an emphasis on prevention.

Goal #2: Plan for Regional Programs and Infrastructure

- ❖ Ensure the region has ample and sustainable capacity to meet the long-term waste diversion and disposal needs, through coordinated infrastructure planning and strategic implementation of waste reduction programs.

Goal #3: Provide Technical Support and Resources to Members

- ❖ Strengthen member capacity through shared data, reporting tools, training, and equitable technical assistance tailored to agency size and resources.

Goal #4: Empower through Outreach and Education

- ❖ Deliver inclusive, multidisciplinary outreach and education that fosters a culture of stewardship by building public trust, increasing participation, reducing contamination, and increasing the resiliency of local waste systems.

Goal #5: Maximize Grant Funding to our Region

- ❖ Prioritize, secure, and successfully administer targeted and regional funding opportunities that equitably benefit all member agencies and align with our mission.

FY26-27 Priorities

Programmatic Priorities

The FY26/27 budget reflects the following priority initiatives, identified in the Strategic Plan, which will advance the IWMA's mission:

➤ **Navigate the implementation of SB54 regulations, in effect as of May 1, 2026**

Objective 1.2: New Regulatory Analysis – Track new laws and communicate regulatory changes to member agencies and the public through technical assistance and awareness campaigns. This includes new initiatives for reducing plastic packaging (SB 54, 2022) and diverting waste at restaurants and special events.

Objective 2.5: Leverage SB 54 Resources – Lead the region's engagement in navigating SB 54 (2022, the Plastic Pollution Prevention and Packaging Producer Responsibility Act) to maximize infrastructure and program funding allocated to our region, as the Producer Responsibility Organization implements the law to reduce plastic packaging and promote source reduction and reuse/refill for packaging.

➤ **Site improvements and expansion of HHW collection services county-wide**

Objective 2.2: Hazardous Waste Management – Maintain an efficient and cost-effective network of facilities and programs that allows residents to properly dispose of household hazardous waste. Provide a convenient option for small businesses and public agencies to leverage this network to cost effectively dispose of small quantities of hazardous waste. Maximize opportunities to provide convenient retail take back options for these products, facilitate safe reuse of products, and encourage product manufacturers to actively participate in the collection and recycling of their products.

➤ **Develop a plan to mitigate illegal dumping and other misplaced waste**

Objective 2.4: Quality of Life – Provide coordination and support for infrastructure, programs and policies that prevent illegal dumping and litter and otherwise fosters the region's high quality of life.

➤ **Implement task force recommendations to improve technical support and resources to member agencies**

Objective 3.4: Implementation Resources – Establish a task force to develop recommendations for dedicated support and resources for member agencies to implement proven and effective programs and projects.

➤ **Improve key outreach messaging through targeted advertising, business outreach, and special event support**

Objective 4.1: Diversify Outreach – Use a variety of outreach channels to engage with a broader audience of SLO County residents and visitors by increasing their exposure to key messaging and connecting with their community priorities and values.

➤ **Boost professional development on behavior-change marketing and outreach**

Objective 4.2: Marketing and Communications – Increase IWMA staff expertise in behavior-change marketing and seek out technical support to improve the efficacy of outreach campaigns and initiatives, particularly with hard-to-reach customers such as visitors, students, part-time residents and multi-family residents.

➤ **Build on TK-12 and higher education partnerships**

Objective 4.3: Engage with TK-12 Schools – Establish regular communication and collaboration channels between the IWMA and TK-12 schools to support district-level diversion efforts.

Objective 4.4: Engage with Higher Education – Increase communication and collaboration with higher education institutions to support research, economic and workforce development, and consistent outreach messaging.

➤ **Establish a SLO IWMA brand toolkit with updated creative assets**

Objective 4.5: Branding – Establish an IWMA brand for ease of communication and implement an updated brand toolkit to increase recognition and awareness among SLO County residents/visitors.

➤ **Secure and administer non-competitive and competitive grants for the region**

Objective 5.1: Maximize Non-Competitive Grants – Ensure IWMA and member agencies receive and make full use of all non-competitive grant funds available to our region.

Objective 5.2: Target Discretionary Grants – Identify the most well-aligned competitive grants to pursue that would advance IWMA’s mission and support our member agencies while minimizing commitments that may detract from the benefits of a grant program.

Operational Priorities

The FY26/27 budget reflects the following operational initiatives, intended to strengthen organizational efficiencies:

- Maintain full staffing levels throughout the fiscal year through increased employee retention and a quick turn-around time for filling any vacancies, while augmenting staffing with Climate Fellow\College Corps volunteers where optimal
- Fully onboard Price Paige & Company, the IWMA’s external accounting firm, to further improve internal controls, procedures, and financial reporting
- Update IWMA policies to improve efficiencies, and document current practices
- Complete the FY25/26 audit on time and institutionalize prior years’ findings
- Make capital improvements at the IWMA office, including interior improvements and required upgrades, to ensure a comfortable, collaborative, and accessible work environment for IWMA staff, community partners, and members of the public

Revenues

Funding Sources

The two largest revenue sources for the IMWA are the Solid Waste Management Fee, collected from residential and commercial customers on their waste hauling bill, and the Landfill Tipping Fee Surcharge, which is collected based on landfill disposal tonnage.

The IWMA also receives funding from various other revenue sources, including interest accrued from the IWMA reserve funds, non-competitive and competitive grants from CalRecycle, and hazardous waste collection charges for businesses to offset costs related to the Very Small Quantity Generator, Retail Take Back, and e-waste collection programs.

The anticipated grant revenue for FY26-27 includes funds from the Used Oil Payment Program, Beverage Container Recycling City/County Payment Program, and Household Hazardous Waste Grant Program, all administered by CalRecycle.

Table 2: Budget Summary for FY 25/26 vs. 26/27

	FY25-26	FY26-27
Interest Revenue	\$268,524	\$210,000
Grants	\$110,998	\$119,000
VSQG Payment	\$52,044	\$84,000
Solid Waste Management Fee	\$1,449,833	\$3,700,000
Landfill Tipping Fee Surcharge	\$937,853	\$750,000
Retail Take Back Fees	\$43,566	\$170,000
E-waste Revenue	\$5,000	\$34,000
Sale-Fixed Assets	\$880,000	-
Total Revenue	\$3,747,818	\$5,067,000

Revenue in FY26/27 is projected to increase compared to the FY25/26 budget. This revenue increase is based on the following assumptions:

- Business charges for HHW were adjusted to reflect actual disposal costs
- The Solid Waste Management Fee will be adjusted, in alignment with past Board direction and as described in more detail below

Solid Waste Management Fee (SWMF)

The IWMA Board adopted Resolution 2025-06-01 to temporarily reduce the Solid Waste Management Fee for a period of one year on June 11, 2025. This temporary reduction was guided by a fee study conducted by R3 Consulting Group, Inc., providing recommendations to adjust the SWMF over the next five years to gradually draw down the IWMA's reserve fund balance to ultimately reach the target in the IWMA's Reserve Fund Policy, and to align the fees charged to different types of customers to the services they receive.

During FY 25/26, IWMA staff further reviewed program expenses compared to revenue projections, and found that charging a lower rate on gross receipts for customers that are exempted from SB 1383 compliance compounds the reduction in revenue since customers who do not receive organic waste collection services are already billed at a lower rate.

Additionally, concerns were raised by waste haulers, which apply the SWMF to customers as part of their billing and remit the collected revenue to the IWMA, on the complexity of the temporary rate structure due to the administrative burden required to properly implement the fee.

For the reasons mentioned above, a simplified rate structure was proposed for Fiscal Year 2026/2027, as follows:

- 2.0% of gross receipts on all residential customers.
- 2.2% of gross receipts on all commercial customers.

This rate structure is anticipated to generate approximately \$3,700,000 in total SWMF revenue for FY 2026/27, nearly the same total amount of revenue that the recommended rates from the R3 Consulting Group would have generated with less administrative burden.

Note on Solid Waste Management Fee – FY 2026/27

At its June 10, 2026 meeting, the IWMA Board considered Resolution No. 2026-06-04, which proposed a temporary reduction of the Solid Waste Management Fee to 2.0% of gross receipts on residential customers and 2.2% on commercial customers. Following discussion, the Board expressly amended the resolution by vote and adopted a flat rate of 2.1% of gross receipts on all customers (residential and commercial) for the period July 1, 2026 through June 30, 2027.

The FY 2026/27 Budget, including the projected Solid Waste Management Fee revenue of approximately \$3,700,000, was prepared based on the split rates originally proposed in the agenda packet. The Board determined that the revenue difference between the proposed split rates and the flat 2.1% rate is de minimis and does not materially affect the budget or reserve projections. Accordingly, no amendment to the adopted budget or Resolution No. 2026-06-05 is required.

A corrected version of Resolution No. 2026-06-04, reflecting the flat 2.1% rate as adopted by the Board on June 10, 2026, is on file with the Clerk of the Board.

Reserves and Total Net Position

As of the completed FY2024/2025 audit, the IWMA cash reserve totaled **\$7,428,939**.

Per *Board Policy F-13: Reserve Policy*, the IWMA is required to maintain 1. three months of planned operations budgeted expenses including capital expenses, 2. an emergency reserve of \$300,000 for use during operational or financial emergencies, and 3. restricted reserves of \$1,000,000 earmarked for HHW facilities.

Based on the expenditures outlined for FY26/27, the IWMA reserve target is **\$2,827,924**.

The IWMA Board temporarily reduced the Solid Waste Management Fee in FY25/26, and this Budget assumes the Board will do so again in FY26/27, as a means to draw down the IWMA reserves and achieve a healthy reserve fund balance.

Table 3: IWMA Reserve Fund Balance vs. Projected Cash Reserve Balance

FY24/25 End – Audited Cash Reserves*	\$7,428,939
FY25/26 End – Projected Cash Reserves*	\$5,863,084
FY26/27 End – Projected Cash Reserves*	\$4,848,364
IWMA Reserve Target**	\$2,827,924

** Cash Reserves include Cash and Cash Equivalents*

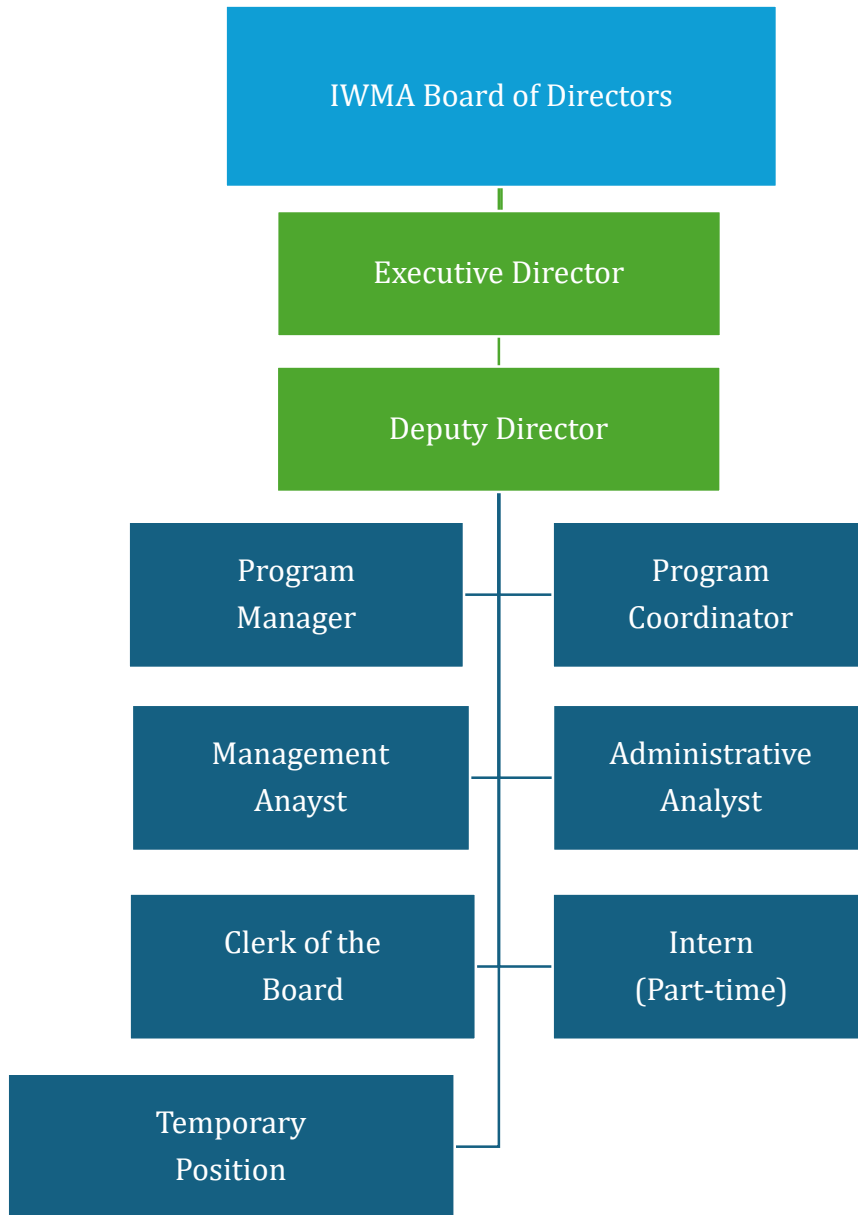
***The IWMA Reserve Target will shift from year to year based on projected expenditures.*

Expenditures

Salaries, Wages and Benefits

The FY 2026/2027 budget reflects current salaries, wages, and benefits for existing IWMA staff positions (7 full-time staff, 1 part-time intern, and 1 temporary position), adjusted by anticipated changes in cost-of-living costs and increased health insurance rates.

Figure 3: IWMA Organizational Chart



The FY26/27 budget reflects a cost-of-living adjustment (COLA) of 3.0% for all IWMA staff, based on the based on CA Department of Industrial Relations Statewide Consumer Price Index (CPI) report for the 12-month period ending on March 31.

Additionally, the budget reflects an estimated 14% increase in health insurance costs for 2027, based on input from the IWMA’s health benefits provider (Special District Risk Management Authority, SDRMA) and external human resources team (Your People Professionals, YPP).

Table 4: FY26/27 Salaries, Wages and Benefits Summary

Annual Wages	\$987,114.00
Taxes	\$83,051.82
Retirement Benefits	\$285,763.02
Workers' Compensation Insurance	\$9,975.00
Employee Insurance Benefit	\$189,400.27
Cell Phone Stipends	\$4,860.00
Total Salaries, Wages, and Benefits	\$1,559,984.11

Table 5: FY26/27 IWMA Salary Schedule

Position Title		Step 1	Step 2	Step 3	Step 4	Step 5
Salary Exempt Employees						
Executive Director	Salary	\$206,875.50	Contracted Annual Salary			
Deputy Director	Salary	\$134,255.93	\$140,968.73	\$148,017.16	\$155,418.02	\$163,188.92
Program Manager	Salary	\$97,261.89	\$102,124.98	\$107,231.23	\$112,592.79	\$118,222.43
Non-Exempt Employees						
Management Analyst	Hourly	\$42.21	\$44.32	\$46.53	\$48.87	\$51.31
	Annualized Salary	\$87,796.07	\$92,185.87	\$96,795.16	\$101,634.93	\$106,717.23
Clerk of the Board	Hourly	\$39.31	\$41.23	\$43.30	\$45.45	\$47.73
	Annualized Salary	\$81,770.05	\$85,762.28	\$90,050.40	\$94,552.91	\$99,280.56
Administrative Analyst	Hourly	\$39.18	\$41.14	\$43.20	\$45.35	\$47.62
	Annualized Salary	\$81,491.56	\$85,566.14	\$89,844.45	\$94,336.66	\$99,053.50
Program Coordinator	Hourly	\$35.61	\$37.39	\$39.26	\$41.23	\$43.29
	Annualized Salary	\$74,088.71	\$77,769.57	\$81,658.04	\$85,751.70	\$90,027.99
Intern	Hourly	\$20.60	Part-time Position			
Temporary Staff	Hourly	\$61.80	Part-time Position			

Table 6: IWMA Employee Benefit Chart

IWMA BENEFIT	RATE	DESCRIPTION
401(a) Retirement Contribution	19.53%	Applied to gross salary.
457(b) Matching Contribution	Match	Employer match up to IRS maximum
FICA Employer	6.20%	2015 FICA wages up to \$118,500 max
FICA Employee	6.20%	2015 FICA wages up to \$118,500 max
Medicare Employer/Employee	1.45%	Per State/Federal guidelines.
Unemployment	0.08%	IWMA Pays 0.075%.
Worker's Compensation	Varies	Per California requirement.
Health, Dental and Vision Insurance	100% covered	Contribution to health including dental and vision, for Employee +1 (cafeteria benefit).
Post-Employment Health Plan (PEHP)	2%	2% of employee salary to PEHP to support post-employment healthcare expenses
Life Insurance	-	\$50,000 coverage provided by IWMA
Long Term Disability	0.298% x salary	On first \$13,500/mo. of salary. Pays 66 2/3% of salary.
Mileage Reimbursement	Varies	Set annually according to State reimbursement rate.
Sick Leave	96 hours/year	3.69 hrs per pay period; 400 hour max accrual
Holiday	15 days/year	13 holidays, 1 floating holiday
Administrative Leave	40 hrs/year	For exempt employees. No carryover/payoff for unused time.
Vacation Leave	Incremental	320 hours maximum accrual
	10 days/year	Years of service: 0 – end of 2nd
	13 days/year	Years of service: 3 – end of 4th
	16 days/year	Years of service: 5 - end of 9th
	22 days/year	Years of service: 10+
Jury Leave	Paid	Regular pay while on jury duty, cannot claim jury pay.
Paid Military Leave	20 days/fiscal year	20 working days or 1 month's salary max - called to active duty
Bereavement Leave	Unpaid	Unpaid leave, up to five days per event
Longevity Pay	Incremental	Bonus compounds, up to 5%
	1.5%	10 years of service
	1.5%	15 years of service
	2%	20 years of service
Cell Phone Reimbursement	\$50/mo	Stipend for use of personal devices for work purposes
Wellness Benefit	\$50/mo	Monthly wellness stipend for gym or wellness memberships
Logo apparel	Up to \$275	IWMA provides logo apparel for employees, with up to \$275 provided for initial order, up to \$175 for annual refresh

Services and Supplies

For the FY26/27 budget, reasonable assumptions were made for escalation in costs for goods and services and service usage, aligned with approved contracts and agreements.

In collaboration with the IWMA's new external accounting firm, a revised Chart of Accounts was developed for the Services and Supplies category as shown below, to better monitor expenses. These categorical changes will provide better clarity to the nature of expenses, minimize coding errors, and improve the efficiency of budget monitoring functions.

Table 7: FY 26/27 Services and Supplies Expenses

Advertising	\$220,000.00
Audit	\$21,525.00
Computer Software	\$78,500.00
Computer Hardware	\$12,000.00
Copy and Printing	\$30,000.00
Payment Processing	\$1,800.00
Hazardous Waste	\$1,500,000.00
Insurance Property and Liability	\$56,754.00
Janitorial Services and Supplies	\$10,400.00
Building Maintenance	\$15,000.00
Maintenance-Equipment	\$12,000.00
Memberships	\$15,000.00
Mileage Reimbursement-Employee	\$6,000.00
Misc. Expense	\$12,000.00
Office Supply Expenses	\$12,000.00
Other Minor Equipment	\$60,000.00
County Services	\$9,529.00
Legal	\$192,000.00
Postage	\$8,000.00
Contracted Services	\$180,500.00
Public Outreach and Education	\$820,000.00
Trainings and Seminar Registration	\$17,500.00
Rent and Lease Expense	\$39,000.00
Board of Directors Stipends	\$11,000.00
Special Dept. Expense	\$70,000.00
Telephone and Internet	\$5,400.00
Travel	\$18,000.00
Utilities	\$14,760.00
Rebate Program Expense	\$150,000.00
Total Services and Supplies	\$3,598,668.00

Increases to the budget for services and supplies are aligned with the IWMA Strategic Plan objectives and FY26-27 priorities listed on pages 8-9.

Most notably, HHW services have increased to account for additional disposal and labor costs for this year. This reflects enhancements to the accessibility of the HHW program to residents, with expanded hours at Cold Canyon Landfill and capital improvements at HHW facilities countywide.

Another priority identified in the Strategic Plan was increased and targeted advertising to educate residents and businesses before compliance violations and fees are mandated by the State of California. This is primarily accounted for in the *Advertising and Public Outreach and Education* budget line items.

Finally, the Strategic Plan outlined the need to provide technical support and resources to member agencies. \$50,000 of the budget is allocated for implementation of this activity, pending further direction on the scope by a board-appointed Task Force.

Capital Outlay

In addition to the administrative office at 555 Chorro Street, the IWMA owns and operates six Household Hazardous Waste facilities across San Luis Obispo County to prevent harm to human health and the environment by ensuring hazardous waste is properly disposed.

Figure 4: Location of IWMA HHW Facilities



The proposed budget includes funding for the following capital projects, which account for the vast majority of one-time expenditures within the FY26-27 budget:

- Household Hazardous Waste site developments and/or improvements at the Morro Bay, San Miguel, and Cold Canyon collection sites
- Capital improvements at the IWMA office including interior improvements and necessary upgrades to ensure a comfortable, collaborative, and accessible work environment for IWMA staff, community partners, and members of the public (estimated to total \$150,000).

Table 8: FY 26/27 Capital Expenses

Capital Outlay Building	\$763,068
Capital Outlay Equipment	\$160,000
Total Capital Expenses	\$923,068

Conclusion

The IWMA Board of Directors recently adopted the IWMA Strategic Plan (2026 – 2030). IWMA staff are tasked with implementation of the newly updated Strategic Plan, starting in Fiscal Year 2026/2027. The FY26/27 IWMA Budget was developed in alignment with the new Strategic Plan in order to advance the Authority’s mission, goals, and objectives.

The implementation of SB1383 continues to be a priority for the IWMA, with an emphasis on preventing future compliance violations to businesses and members of the public through targeted outreach and education. Navigating SB54 regulations will also be a high priority for IWMA staff this fiscal year, as regulations went into effect on May 1, 2026.

Capital investments at both the IWMA office and Household Hazardous Waste facilities will improve the operations of the Authority and expand public access to essential services.

The FY26/27 Budget outlines an increase in total expenditure compared to FY25/26, partially offset by a projected increase in total revenue. This offset will mitigate the impact on the IWMA reserve fund while maintaining consistency with the Board’s direction to stabilize the IWMA’s reserves.

Appendices

Appendix A: SLO IWMA Fiscal Year 2026/2027 Budget

Revenue

400 Non-Operation Revenue

4150000 Interest Revenue 210,000.00

4200105 Grants 119,000.00

Total 400 Non-Operation Revenue \$329,000.00

435 Operation Revenue

4350200 VSQG Payment 84,000.00

4350820 Solid Waste Management Fee 3,700,000.00

4350825 Landfill Tipping Fee Surcharge 750,000.00

4350955 Retail Take Back Fees 170,000.00

4450020 Hazardous Waste Revenue (E-Waste) 34,000.00

Total 435 Operation Revenue \$4,738,000.00

Total Income

\$5,067,000.00

Expenditures

500- Salaries, Wages, & Benefits

5001210 Annual Wages 987,114.00

5001507 Taxes 83,051.82

5001522 Retirement Benefits 285,763.02

5001557 Workers Compensation Insurance 9,975.00

5001561 Employee Insurance Benefit 189,400.27

5001700 Cell Phone Stipends 4,680.00

Total 500- Salaries, Wages, & Benefits \$1,559,984.11

5050 Services and Supplies

5050015 Advertising 220,000.00

5050030 Audit 21,525.00

5050070 Computer Software 78,500.00

5050075 Computer Hardware 12,000.00

5050085 Copy and Printing 30,000.00

5050095 Payment Processing 1,800.00

5050145 Hazardous Waste 1,500,000.00

5050160 Insurance Property and Liability 56,754.00

5050169 Janitorial Services & Supplies	10,400.00
5050190 Building Maintenance	15,000.00
5050210 Maintenance-Equipment	12,000.00
5050255 Memberships	15,000.00
5050260 Mileage Reimbursement - Employee	6,000.00
5050270 Misc. Expense	12,000.00
5050280 Office Supply Expenses	12,000.00
5050290 Other Minor Equipment	60,000.00
5050310 County Services	9,529.00
5050320 Legal	192,000.00
5050335 Postage	8,000.00
5050340 Contracted Services	180,500.00
5050362 Public Outreach & Education	820,000.00
5050370 Trainings and Seminar Registration	17,500.00
5050380 Rent and Lease Expense	39,000.00
5050425 Board of Directors Stipends	11,000.00
5050430 Special Dept Expense	70,000.00
5050440 Telephone and Internet	5,400.00
5050450 Travel	18,000.00
5050475 Utilities	14,760.00
5050499 Rebate Program Expense	150,000.00
Total 5050 Services and Supplies	\$3,598,668.00
550 Capital Outlay	
5500092 Capital Outlay Building	763,068.00
5500093 Capital Outlay Equipment	160,000.00
Total 550 Capital Outlay	\$923,068.00
Total Expenses	\$6,081,720.11
Total Change in Net Position	\$(1,014,720.11)

Appendix B: Annual Budget Comparison

	FY23/24 Actuals	FY24/25 Actuals	FY25/26 Budget	FY26/27 Budget
Total Revenue	\$6,220,512	\$4,116,531	\$3,747,818.00	\$5,067,000.00
Salaries, Wages, Benefits	\$937,102	\$1,135,707	\$1,467,396.43	\$1,559,984.11
Services and Supplies	\$1,855,084	\$ 2,409,564	\$3,348,682.52	\$3,598,668.00
Lease Expenses	-	-	\$2,163.00	\$0.00
Capital Outlay	-	\$ 908,452	\$495,431.00	\$923,068.00
Total Operating Expenditures	\$2,792,186	\$3,545,271	\$5,313,672.95	\$6,081,720.11
Total Change in Net Position	\$3,456,580	\$571,260	(\$1,565,854.95) <i>Projected</i>	(\$1,014,720.11) <i>Projected</i>
FY End – Net Position	\$8,509,383	\$9,080,643	\$7,514,788.05 <i>Projected</i>	\$6,500,067.94 <i>Projected</i>

Appendix C: Glossary of Terms

San Luis Obispo County Integrated Waste Management Authority (SLO IWMA) = a Joint Powers Authority formed in 1994 by the County, the Cities, and the Community Services Districts within San Luis Obispo County to support compliance of solid waste regulations.

Joint Powers Authority (JPA) = a public entity formed by mutual agreement of two or more local governments to collaborate on efforts to perform governmental functions

Community Services District (CSD) = a special district in California that provides multiple local public services, most commonly in unincorporated or more rural areas

California Department of Resources Recycling and Recovery (CalRecycle) = the state agency that oversees waste management, recycling, and waste reduction regulations

Fiscal Year (FY) = a 12-month accounting period; July 1 to June 30 for the SLO IWMA

Municipal Solid Waste (MSW) = non-hazardous waste collected for disposal from communities

Household Hazardous Waste (HHW) = waste generated by residents that is toxic, flammable, corrosive, or reactive and requires special disposal to protect human health and the environment

Waste Hauler = an entity that collects, transports, and manages the proper disposal of waste

Extended Producer Responsibility (EPR) = a policy that assigns responsibility for the proper disposal and waste management of items to the companies that produce the items

Solid Waste Management Fee (SWMF) = an IWMA fee collected by waste haulers on their customers' bills; the SWMF was temporarily reduced from 5.4% for Fiscal Year 2026/2027

Landfill Tipping Fee = an IWMA fee collected by landfills on each ton of waste disposed

Very Small Quantity Generators (VSQG) = commercial generators of less than 100kg of non-acute hazardous waste and less than 1 kg of acutely hazardous waste in a calendar month

Retail Take Back = retailers that sell household batteries, compact fluorescent bulbs (CFLs), fluorescent tubes, mercury-added thermostats, paint, sharps or medication are required to collect them for proper disposal

AB 939 = a 1989 law that requires diversion of at least 50% of the waste stream away from landfills

SB 1383 = a 2016 law that requires green organics containers for the collection of organic waste, contamination monitoring, and the procurement of recovered organic waste products

SB 54 = a 2022 law that establishes an extended producer responsibility program to manage packaging and single-use plastic food service ware, and mitigates the impacts of plastic pollution

AB 341 = a 2011 law that requires recycling for commercial and multi-family residential dwelling

AB 1826 = a 2014 law that requires organics recycling for commercial and multi-family residential customers