

San Luis Obispo County Integrated Waste Management Authority
BOARD MEETING AGENDA

Wednesday, September 13th, 2023

In-person Meeting:

1:30 PM

City of San Luis Obispo

Council Chambers

990 Palm Street, San Luis Obispo, CA. 93401



Mission Statement:

The Mission of the IWMA is to provide coordinated efforts to follow state waste and recycling policy on behalf of member agencies through practical, cost-effective programs, education, and technical support.

IWMA BOARD MEMBERS:

Jan Marx, President, City of San Luis Obispo

Robert Robert, Vice-President, City of Grover Beach

Charles Bourbeau, Past-President, City of Atascadero

James Guthrie, City of Arroyo Grande

John Hamon, City of El Paso de Robles

Laurel Barton, City of Morro Bay

Robert Enns, Special Districts

Scott Newton, City of Pismo Beach

To submit a written public comment – The IWMA Board welcomes your input. Indicate the agenda item number and email it to sdelgiorgio@iwma.com, or US mail at 870 Osos Street, San Luis Obispo CA. 93401. Written public comments must be submitted on the day of the meeting, **no later than** 9:00 AM. All correspondence will be distributed to each Board Member and will become part of the official record of the Board Meeting.

Americans with Disabilities Act Compliance - In compliance with the Americans with Disabilities Act (ADA), the IWMA is committed to including the disabled in all its services, programs, and activities. If you need special aid to participate in this meeting, please contact Sasha Del Giorgio, Clerk of the Board, **at least 72 hours** before the meeting to enable the IWMA to make reasonable arrangements to ensure accessibility to the meeting. The IWMA Clerk of the Board can be reached at (805) 781-2192 and through email at sdelgiorgio@gmail.com.

1. Call to Order

Led by President Jan Marx.

2. Roll Call

Taken by Clerk of the Board, Sasha Del Giorgio.

3. Pledge of Allegiance

Led by President Jan Marx.

Non-Agenda Public Comment Period

Presentations

4. **Executive Directors Report**
Led by Peter Cron.

Consent Agenda Public Comment Period

Consent

5. **Executive Committee Minutes Receive and File– June 30, 2023** [Page 4](#)
Recommendation: That your Board receive and file the June 30, 2023, IWMA Executive Committee Minutes.
6. **Board Minutes Review– July 12, 2023** [Page 7](#)
Recommendation: That your Board approve the July 12, 2023, IWMA Board Meeting Minutes.
7. **Receive and File Monthly Financial Reports** [Page 12](#)
Recommendation: That your Board receive and file the attached monthly financial reports for July 2023 and August 2023.

Regular Agenda Public Comment Period

Regular Agenda

8. **Fiscal Year (FY) 2022/2023 Year-End Budget Review and Analysis** [Page 22](#)
Recommendation: That your Board review, discuss, and file the FY 2022/2023 year-end close analysis, and direct staff, as deemed appropriate.
9. **Fiscal Year (FY) 2023/24 Final Budget Approval** [Page 25](#)
Recommendation: That your Board review, discuss, and approve the FY 2023/2024 Final Budget, and direct staff, as deemed appropriate.
10. **Discussion of the Status and Impacts of the County of San Luis Obispo's Consideration of Rejoining the IWMA** [Page 52](#)
Recommendation: That your Board discuss the request from the County to return to the IWMA and provide staff with direction if deemed appropriate.

Adjournment

Upcoming Meetings and Events

Board of Directors Meetings	October 11, 2023	November 8, 2023	December 13, 2023
Executive Committee Meetings	September 29, 2023	October 27, 2023	December 1, 2023

Item No. 5
September 13, 2023

TO: San Luis Obispo County Integrated Waste Management Authority
FROM: Sasha Del Giorgio, Clerk of the Board
RE: Executive Committee Minutes Receive and File– June 30, 2023

BACKGROUND:

N/A

RECOMMENDATION:

That your Board receive and file the June 30, 2023, IWMA Executive Committee Minutes.

FISCAL IMPACT:

N/A

ATTACHMENTS:

- A. 2023-06-30 EC Minutes



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

Executive Committee Meeting Minutes

June 30, 2023, 11:00 AM
870 Osos St
San Luis Obispo, CA 93401

Executive Committee Members Present:

Jan Marx, President, City of San Luis Obispo
Robert Robert, Vice President, City of Grover Beach
Charles Bourbeau, Past President, City of Atascadero

1. Call To Order

President Marx called The Executive Committee to order on June 30, 2023, at 11:00 AM.

2. Roll Call

Roll Call was taken by Sasha Del Giorgio, Clerk of the Board.

3. Pledge Of Allegiance

Led by Vice President Robert.

Non-Agenda Public Comment Period

Public Comment was not made.

4. Executive Directors Report

Led by Executive Director, Peter Cron.

Consent Agenda Public Comment Period

Public Comment was not made.

Consent Agenda

5. Approve Executive Committee Meeting Minutes – June 2, 2023

Recommendation: That your Executive Committee approve the June 2, 2023, IWMA Executive Committee Meeting.

Motion By Past President Bourbeau
Second By Vice President Robert

Ayes: Bourbeau, Robert
Abstained: Marx

CARRIED (2-0-1)

Regular Agenda Public Comment Period
Public Comment was not made.

Regular Agenda

6. Review Board Meeting Draft Agenda – July 12, 2023

Recommendation: That your Executive Committee review, discuss, and approve the draft July 12, 2023, IWMA Board Meeting Agenda, and provide staff direction as deemed appropriate.

Motion By Past President Bourbeau
Second By Vice President Robert

To approve Item 6 as amended with the following changes:

- Change the title on item 13 to “Consideration of Approval of Compensation Increase for Unrepresented Employees.”
- Add a discussion item regarding “The Status and Impacts of the County of San Luis Obispo’s Consideration of Rejoining the IWMA.”

Ayes: Bourbeau, Robert, Marx

CARRIED (3 to 0)

Adjournment: 11:28 AM



Sasha Del Giorgio, Clerk of the Board
San Luis Obispo County
Integrated Waste Management Authority

TO: San Luis Obispo County Integrated Waste Management Authority
FROM: Sasha Del Giorgio, Clerk of the Board
RE: Board Minutes Review – July 12, 2023

BACKGROUND:

N/A

RECOMMENDATION:

That your Board approve the July 12, 2023, IWMA Board Meeting Minutes.

FISCAL IMPACT:

N/A

ATTACHMENTS:

- A. 2023-07-12 BOD Minutes



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

Board of Directors Meeting Minutes

Wednesday, July 12, 2023, 1:30 PM
City of San Luis Obispo Council Chambers
990 Palm Street, San Luis Obispo, CA. 93401

IWMA Board of Directors:

Jan Marx, President, City of San Luis Obispo
Robert Robert, Vice President City of Grover Beach
Charles Bourbeau, Past President, City of Atascadero
James Guthrie, City of Arroyo Grande
John Hamon, City of El Paso de Robles
Laurel Barton, City of Morro Bay
Robert Enns, Special Districts
Scott Newton, City of Pismo Beach

1. Call To Order

President Marx called The Board Meeting to order on July 12, 2023, at 1:28 PM.

2. Roll Call

Board Members Present: Barton, Bourbeau, Enns, Guthrie, Marx, Newton, Robert.
Board Members Absent: Hamon.

3. Pledge Of Allegiance

Led by Vice President Robert.

Non-Agenda Public Comment Period

Written Public Comment was made.

Presentations

4. Executive Directors Report

Led by Peter Cron.

Consent Agenda Public Comment Period

Public Comment was not made.

Consent Agenda

5. Executive Committee Minutes Receive and File – June 2, 2023

Recommendation: That your Board receive and file the June 2, 2023, IWMA Executive Committee Meeting Minutes.

6. Board Minutes Review –June 14, 2023

Recommendation: That your Board approve the June 14, 2023, IWMA Board Meeting Minutes,

7. Receive and File Monthly Financial Reports

Recommendation: That your Board receive and file the attached monthly financial reports.

8. Social Media Contract

Recommendation: That your Board a) approve the renewed agreement for social media consulting services and b) authorize the IWMA Board President to sign the agreement.

9. Vintage Properties Lease Extension

Recommendation: That your Board authorize the Board President to sign the Vintage Properties Extension Letter, Amendment Two, for an additional six (6) month term.

10. Cancellation of August 9, 2023, IWMA Board of Directors Meeting

Recommendation: That your Board cancels the August 9, 2023, IWMA Board of Directors Meeting.

Motion By Bourbeau
Second By Enns

To approve Items 5, 6, 7, 8, 9, and 10, with the following correction:

- Item 5, (7), Motion by "*Past President Bourbeau.*", Second by "*Vice President Robert.*"

Ayes: Bourbeau, Enns, Barton, Guthrie, Marx, Newton, Robert.
Noes: None
Absent: Hamon

CARRIED (7-0)

Regular Agenda Public Comment Period

Public Comment was not made.

11. Recycling E-Waste Disposal Agreement

Recommendation: hat your Board a) approve the agreement for electronic waste disposal service and b) authorize the IWMA Board President to sign the agreement.

Motion By Bourbeau

Second By Robert

To approve staff's recommendation as presented.

Ayes: Bourbeau, Robert, Barton, Enns, Guthrie, Marx, Newton.

Noes: None

Absent: Hamon

CARRIED (7-0)

12. Chicago Grade Landfill, Paso Robles Landfill, and Cold Canyon Landfill E-Waste Collection Agreements

Recommendation: That your Board a) approve the agreements for electronic waste collection services and b) authorize the IWMA Board President to sign agreements.

Motion By Bourbeau

Second By Robert

To approve staff's recommendation as presented.

Ayes: Bourbeau, Robert, Barton, Enns, Guthrie, Marx, Newton.

Noes: None

Absent: Hamon

CARRIED (7-0)

13. Consideration of Approval of Compensation Increase for Unrepresented Employees

Recommendation: That your Board consider approval of a 4.0% cost-of-living increase for unrepresented employees, and a 10% increase in the cafeteria plan contribution to keep pace with rising health insurance costs.

Motion By Marx

Second By Bourbeau

To approve staff's recommendation.

Ayes: Marx, Bourbeau, Barton, Enns, Guthrie, Newton, Robert.

Noes: None

Absent: Hamon

CARRIED (7-0)

14. Discussion of the Status and Impacts of the County of San Luis Obispo's Consideration of Rejoining the IWMA.

Recommendation: That your Board discuss the request from the County to return to the IWMA and provide staff with direction if needed.

No reportable action.

Ayes: Bourbeau, Hamon, Barton, Enns, Guthrie, Marx,
Newton, Robert.

Noes: None

Absent: None

No reportable action.

Adjourned 2:16 PM

Sasha Del Giorgio, Clerk of the
Board
San Luis Obispo County
Integrated Waste Management
Authority

TO: San Luis Obispo County Integrated Waste Management Authority
FROM: Sasha Del Giorgio, Clerk of the Board
RE: Receive and File Monthly Financial Reports

BACKGROUND:

Presented below are the revenues, expenditures, and credit card transactions for July and August 2023. The report's presentation of revenues is structured around cash inflows and outflows, providing the Board with a more comprehensive and transparent understanding of the financial position of our agency.

July 2023 Revenues:

Total Revenue:	\$379,806.97
Solid Waste Management Fee	276,154.91
Landfill Tipping Fee	96,719.23
CESQG	989.75
Retail Take Back	3,922.50
Other	2,020.58

July 2023 Expenditures:

<i>Summary of Significant Purchases (listed as they appear on the report)</i>	
Total Expenditures:	\$154,796.05
SDRMA – Health Benefits	8,451.68
SDRMA – Property & Liability Insurance	36,824.63
Payroll Funding	50,000.00

July 2023 Credit Card Expenditures: \$3,911.30

Please review the attached credit card expenditure report for transaction information.

August 2023 Revenues:

Total Revenue:	\$285,982.59
Solid Waste Management Fee	227,262.27
Landfill Tipping Fee	53,882.67
CESQG	1,184.69
Retail Take Back	1,509.50
Other	2,143.46

August 2023 Expenditures:

<i>Summary of Significant Purchases (listed as they appear on the report)</i>	
Total Expenditures:	\$101,137.31
Payroll Funding	50,000.00
Science Discovery (Outreach & Education)	17,855.29

August 2023 Credit Card Expenditures: \$9,785.34

Please review the attached credit card expenditure report for transaction information.

RECOMMENDATION:

That your Board receive and file the attached monthly financial reports for July and August 2023.

FISCAL IMPACT:

July 2023 Revenues: \$379,806.97
July 2023 Expenditures: \$154,796.05

August 2023 Revenues: \$285,982.59
August 2023 Expenditures: \$101,137.31

ATTACHMENTS:

- A. Revenue Report July 2023
- B. Expense Report July 2023
- C. Credit Card Report July 2023
- D. Revenue Report August 2023
- E. Expense Report August 2023
- F. Credit Card Report August 2023



**San Luis Obispo County IWMA
Revenue Received
July 2023**

	<u>Total</u>
Income	
435 Operation Revenue	
4350200 CESQG Payment	989.75
4350235 Billings to Outside Agencies	1,851.24
4350820 Solid Waste Management Fee	276,154.91
4350825 Landfill Tipping Fee Surcharge	96,719.23
4350955 Retail Take Back Fees	3,922.50
Total 435 Operation Revenue	\$ 379,637.63
Unapplied Cash Payment Income	169.34
TOTAL REVENUE	\$ 379,806.97

Accounts Receivable as of 7/31/2023

County of San Luis Obispo	\$ 37,391.89
CESQG	\$ 525.00
Retail Take-Back	\$ 7,204.60
	\$ 45,121.49

Friday, Sep 08, 2023 09:22:38 AM GMT-7 - Cash Basis



**San Luis Obispo County IWMA
Expense Report
July 2023**

P.O. Number	P.O. Dat	Invoice Number	Amount	Vendor Name	Description
24-001	07/06/2023	H42537	\$ 8,451.68	SDRMA	Employee Health Ins
24-002	07/06/2023	8139986U10	\$ 42.42	San Luis Garbage Company- Garbage Services	Utility-garbage svcs
24-003	07/06/2023	1147124062623	\$ 39.99	Charter Communications/Spectrum	Phone Service
24-004	07/06/2023	127451301-0010246	\$ 332.99	Digital West Networks inc.	Telephone services
24-005	07/06/2023	SP23-54	\$ 2,500.00	CRRA	Membership
24-006	07/06/2023	067457	\$ 125.00	Rainscape	Landscape svcs
24-007	07/06/2023	8EBA99E2-0002	\$ 2,988.00	Streamline	Web Site Hosting
24-008	07/07/2023	74259	\$ 36,824.63	SDRMA	Property & Liability Ins
24-010	07/11/2023	4775	\$ 2,000.00	Pacific Waste Services	E-waste collection
24-011	07/11/2023	6302023	\$ 2,000.00	Chicago Grade Landfill & Recycling	E-waste collection
24-012	07/11/2023	0671462070423	\$ 268.93	Charter Communications/Spectrum	Internet Services
24-013	07/11/2023	1203396	\$ 399.00	San Luis Obispo Chamber of Commerce	Chamber Membership
24-014	07/11/2023	3485	\$ 1,741.43	Mountaineer IT Inc	IT Services
24-015	07/11/2023	08012023	\$ 50,000.00	San Luis Obispo County IWMA	Payroll funding
24-016	07/11/2023	08012023	\$ 1,800.00	Vintage Properties	Office Space Rent/Lease
24-017	07/07/2023	L3833943	\$ 127.00	Quinn Company	Forklift maintenance
24-018	07/11/2023	19NK-TJ1P-HNMM	\$ 181.16	Amazon Capital Services inc.	Office supplies
24-019	07/13/2023	3487	\$ 2,378.48	Mountaineer IT Inc	IT Services
24-020	07/13/2023	07142023	\$ 631.21	Nationwide Retirement Solutions PEBSCO 401A	Employee retirement contrib
24-021	07/13/2023	07142023	\$ 788.46	Nationwide Retirement Solutions Standard	Employee retirement contrib
24-022	07/13/2023	07/14/2023	\$ 64.64	Nationwide Retirement (PEHP)	Employee retirement contrib
24-023	07/14/2023	--	\$ 5.00	CA Secretary of State	Certificate of Filing
24-025	07/17/2023	07/02/2023-07/15/2023	\$ 4,665.81	Nationwide Retirement Solutions PEBSCO 401A	401(a) Emp. Code 713-06390
24-026	07/17/2023	07/02/2023-07/15/2023	\$ 4,002.38	Nationwide Retirement Solutions Standard	457 Emp. Code 36186001
24-027	07/17/2023	07/02/2023-07/15/2023	\$ 477.81	Nationwide Retirement (PEHP)	PEHP Plan No. 0038049001
24-032	07/30/2023	--	\$ 66.24	City of San Luis Obispo-water	Utility-water
24-033	07/30/2023	R1142032	\$ 670.00	Atlas Performance Industries, Inc.	EWaste Container
24-034	07/30/2023	r1142033	\$ 880.00	Atlas Performance Industries, Inc.	--
24-035	07/30/2023	87084	\$ 295.00	Executive Janitorial	Janitorial services
24-036	07/30/2023	7/17/23-7/28/23 Payroll	\$ 130.01	Nationwide Retirement (PEHP)	Employee retirement contrib
24-037	07/30/2023	Payroll 7/17/23-7/28/23	\$ 370.97	Nationwide Retirement (PEHP)	Employee retirement contrib
24-038	07/30/2023	PE 7/28/2023	\$ 1,038.00	Nationwide Retirement Solutions Standard	Employee retirement contrib
24-039	07/30/2023	PE 7/28/2023	\$ 2,956.88	Nationwide Retirement Solutions Standard	Employee retirement contrib
24-040	07/30/2023	PE 7/28/2023	\$ 1,269.50	Nationwide Retirement Solutions PEBSCO 401A	Employee retirement contrib
24-041	07/30/2023	PE 7/28/2023	\$ 3,622.52	Nationwide Retirement Solutions PEBSCO 401A	Employee retirement contrib
24-042	07/23/2023	5883327	\$ 109.74	Marborg (American Marborg)	HHW restroom rental
24-043	07/23/2023	5883323	\$ 109.74	Marborg (American Marborg)	HHW restroom rental
24-044	07/23/2023	5883324	\$ 109.74	Marborg (American Marborg)	HHW restroom rental
24-045	07/23/2023	5883325	\$ 109.74	Marborg (American Marborg)	HHW restroom rental
24-046	07/23/2023	5883326	\$ 109.74	Marborg (American Marborg)	HHW restroom rental
24-048	07/26/2023	1147124072623	\$ 39.99	Charter Communications/Spectrum	#8245 10 093 1147124
24-049	07/28/2023	#6853433343-7	\$ 9.86	PG&E	Utility-electricity
24-053	07/12/2023	3487	\$ 2,378.48	Mountaineer IT Inc	Dell Laptop- Ivonne
24-054	07/12/2023	L38333944	\$ 127.00	Quinn Company	Serial#AT34A50214
24-055	07/30/2023	9640896	\$ 231.43	TIAA BANK	Contract# 41926627
24-056	07/30/2023	48	\$ 2,400.00	Andrea Biniskiewicz	August 2023
24-057	07/21/2023	12467726	\$ 285.34	Mid-Coast Fire	Nipomo- Preventative
24-058	07/30/2023	1QCC-F3W6-6F71	\$ 59.62	Amazon Capital Services inc.	#A3F4KQ2PNZ0D87
24-060	07/20/2023	7312023	\$ 2,000.00	Chicago Grade Landfill & Recycling	E-waste Collection
24-061	07/20/2023	127451301-0010301	\$ 332.99	Digital West Networks inc.	#1601-1274513-01
24-062	07/31/2023	Customer # 107172	\$ 47.50	Mission Linen and Uniform Service	Janitorial svc - rug cleaning
24-091	07/13/2023	222971	\$ 12,200.00	United Staffing	Employment Hire Services
Total			\$ 154,796.05		



San Luis Obispo County IWMA
Credit Card Detail
July 2023

Transaction Date	Reference	Amount	Description	Account	Class
07/03/2023	P. Cron	\$ 29.95	Realworld Trainings - Quickbooks	Computer Software	Administration
07/06/2023	P. Cron	\$ 140.36	Waste Connections Luncheon	Office Supply Expenses	SB 1383
07/10/2023	P. Cron	\$ 2,137.87	QuickBooks Online - Annual Subscription	Computer Software	Administration
07/12/2023	P. Cron	\$ 516.74	Uline - Morro Bay HHW Pallet Jack	Other Minor Equipment	HHW
07/15/2023	P. Cron	\$ 513.00	Microsoft 365 Subscription	Computer Software	Administration
07/15/2023	P. Cron	\$ 6.00	Microsoft Firewall	Computer Software	Administration
07/24/2023	P. Cron	\$ 20.00	Mail Chimp Monthly Subscription	Computer Software	Administration
7/27/2023	P. Cron	\$ 132.00	USPS Stamps	Postage	SB 1383
TOTAL FOR P. CRON		\$ 3,495.92			
07/01/2023	J. Lane	\$ 93.62	Waste Stickers - Food Waste	Copy and Printing	SB 1383
07/21/2023	J. Lane	\$ 122.24	Zoom - Annual Fee	Computer Software	Administration
07/21/2023	J. Lane	\$ 157.10	Zoom - Annual Fee	Computer Software	Administration
07/21/2023	J. Lane	\$ 42.42	San Luis Garbage	Utilities	Administration
TOTAL FOR J. LANE		\$ 415.38			
TOTAL		\$ 3,911.30			



**San Luis Obispo County IWMA
Revenue Received
August 2023**

	<u>Total</u>
Income	
435 Operation Revenue	
4350200 CESQG Payment	1,184.69
4550065 Other (E-Waste)	758.60
4350820 Solid Waste Management Fee	227,262.27
4350825 Landfill Tipping Fee Surcharge	53,882.67
4350955 Retail Take Back Fees	1,509.50
Total 435 Operation Revenue	\$ 284,597.73
Unapplied Cash Payment Income	1,384.86
TOTAL REVENUE	\$ 285,982.59

Accounts Receivable as of 8/31/2023

County of San Luis Obispo	\$ 31,793.96
CESQG	\$ 4,915.51
Retail Take-Back	\$6,735.00
	\$ 43,444.47

Friday, Sep 08, 2023 09:22:38 AM GMT-7 - Cash Basis



**San Luis Obispo County IWMA
Expense Report
August 2023**

P.O. Number	P.O. Date	Invoice Number	Amount	Vendor Name	Description
24-064	08/17/2023	--	\$ 372.98	Nationwide Retirement (PEHP)	Employee retirement contrib
24-065	08/17/2023	--	\$ 130.01	Nationwide Retirement (PEHP)	Employee retirement contrib
24-066	08/17/2023	--	\$ 1,269.50	Nationwide Retirement Solutions PEBSCO 401A	Employee retirement contrib
24-067	08/17/2023	--	\$ 3,642.22	Nationwide Retirement Solutions PEBSCO 401A	Employee retirement contrib
24-068	08/17/2023	--	\$ 1,038.00	Nationwide Retirement Solutions Standard	Employee retirement contrib
24-069	08/17/2023	--	\$ 2,956.88	Nationwide Retirement Solutions Standard	Employee retirement contrib
24-070	08/17/2023	271026	\$ 2,600.00	Brown Armstrong Accountancy Corp	Audit work in progress
24-071	08/17/2023	0671462080423	\$ 129.99	Charter Communications/Spectrum	--
24-072	08/17/2023	81743270U110	\$ 42.42	San Luis Garbage Co.	--
24-073	08/17/2023	24155	\$ 62.92	Hart Impressions	Business cards
24-074	08/21/2023	--	\$ 50,000.00	San Luis Obispo County IWMA	Payroll funding
24-075	08/21/2023	--	\$ 950.00	Keeping the Books	Bookkeeping Services
24-076	08/22/2023	010254-00	\$ 90.35	City of San Luis Obispo-water	Utility-water
24-077	08/15/2023	05911513686	\$ 17.87	SoCalGas	--
24-078	08/09/2023	4206555	\$ 1,595.81	UBEO West LLC	Copier Maintenance
24-079	08/09/2023	RI142541	\$ 130.00	Atlas Performance Industries, Inc.	--
24-080	08/09/2023	RI142542	\$ 130.00	Atlas Performance Industries, Inc.	--
24-081	08/21/2023	--	\$ 295.00	Executive Janitorial	Janitorial services
24-082	08/21/2023	--	\$ 775.24	Peter Cron	--
24-083	08/18/2023	255743	\$ 1,134.87	ASAP Reprographics	Copy/printing services
24-084	08/22/2023	3546	\$ 1,220.10	Mountaineer IT Inc	IT Services
24-085	08/10/2023	12468067	\$ 244.18	Mid-Coast Fire	HHW fire system maintenance
24-086	08/23/2023	1397IW	\$ 902.03	Science Discovery	Outreach and Education
24-087	08/09/2023	1LXD-CD39-77KP	\$ 357.45	Amazon Capital Services inc.	#A3F4KQ2PNZ0D87
24-088	08/20/2023	1PXX-NLPT-63NY	\$ 52.65	Amazon Capital Services inc.	#A3F4KQ2PNZ0D87
24-089	08/17/2023	1THY-YQC9-VF11	\$ 156.41	Amazon Capital Services inc.	#A3F4KQ2PNZ0D87
24-090	08/11/2023	1R3D-KLXR-NX69	\$ 719.54	Amazon Capital Services inc.	#A3F4KQ2PNZ0D87
24-092	08/12/2023	1389IW_CR	\$ 17,855.29	Science Discovery	Outreach and Education
24-094	08/28/2023	--	\$ 284.27	Ivonne Diaz	Employee Reimbursement
24-095	08/28/2023	62086	\$ 3,967.18	Adamski Moroski Madden Cumberland & Green	Legal services
24-097	08/24/2023	26148082423	\$ 212.00	Pacific Heating and Sheet Metal	AC Service
24-105	08/30/2023	9681926	\$ 277.18	TIAA BANK	Copier lease
24-106	08/30/2023	143D-K94G-NFK4	\$ 322.71	Amazon Capital Services inc.	#A3F4KQ2PNZ0D87
24-108	08/26/2023	1147124082623	\$ 39.99	Charter Communications/Spectrum	--
24-109	08/29/2023	Acct#6853433343-7	\$ 10.18	PG&E	Utility-electricity
24-110	08/31/2023	Cust# 107172	\$ 71.25	Mission Linen and Uniform Service	Janitorial svc - rug cleaning
24-111	08/31/2023	24181	\$ 60.92	Hart Impressions	Business cards
24-112	08/28/2023	3581	\$ 157.92	Mountaineer IT Inc	IT Services
24-113	08/31/2023	INV-023448	\$ 2,388.00	Routeware	Website Recycling Guide
24-117	08/31/2023	49	\$ 2,474.00	Andrea Biniskiewicz	Social media management
24-118	08/18/2023	8312023	\$ 2,000.00	Chicago Grade Landfill & Recycling	E-waste collection
Total			\$ 101,137.31		



**San Luis Obispo County IWMA
Credit Card Detail
August 2023**

Transaction Date	Reference	Amount	Description	Account	Class
08/03/2023	P. Cron	\$ 29.95	Realworld Trainings - Quickbooks	Trainings and Seminar Registration	Administration
08/04/2023	P. Cron	\$ 3,433.24	Webstaurant - Recycling Bins	Public Outreach & Education	Business Outreach (Non-SB1383)
08/05/2023	P. Cron	\$ 1,050.00	CRRA - I. Diaz Annual Membership	Trainings & Seminar Registration	Administration
08/11/2023	P. Cron	\$ 132.00	U.S.P.S. Stamps	Postage	SB 1383
08/14/2023	P. Cron	\$ 250.07	CRRA - Hyatt Hotel	Travel	Administration
08/15/2023	P. Cron	\$ 6.00	Microsoft Firewall	Computer Software	Administration
08/15/2023	P. Cron	\$ 513.00	Microsoft 365 Subscription	Computer Software	Administration
08/20/2023	P. Cron	\$ 3,191.28	Adobe AcroPro Annual Subscription	Computer Software	Administration
TOTAL FOR P. CRON		\$ 8,605.54			
<hr/>					
08/16/2023	J. Lane	\$ 1,179.80	CRRA - Hyatt Hotel	Travel	Administration
TOTAL FOR J. LANE		\$ 1,179.80			
<hr/>					
TOTAL		\$ 9,785.34			

TO: San Luis Obispo County Integrated Waste Management Authority
FROM: Peter Cron, Executive Director
RE: Fiscal Year (FY) 2022/2023 Year-End Budget Review and Analysis

BACKGROUND:

Fiscal Year (FY) 2022/2023 closed on August 11, 2023. With the adoption of the increased Solid Waste Management Fee at the beginning of FY 2022/2023 the agency's position continues to look strong as our revenues exceed expenses and the net position of the agency improves. This resulted in the IWMA being able to lower the Solid Waste Management Fee from 5.4% to a temporary 4.4% for FY 2023/2024. This temporary reduction is to be evaluated and adjusted prior to the 2024/2025 budget cycle.

The increase in Revenue for FY 2022/2023 was \$4,262,663 compared to \$2,337,271 for FY 2021/2022. This coupled with the significant impacts listed below contributed to lower than budgeted expenses for FY 2022/2023.

Significant impacts:

- Increased revenue from the Solid Waste Management Fees.
- Differed capital spending.
- Lower than anticipated HHW Disposal (Old Contract)
- Operational efficiencies realized from the Management Review.
- Starting FY 2022/2023 in a spending freeze.

All of these contributed to a lower than expect Cost to service ratio at the close of FY 2022/2023. We anticipate that some costs will go up during the FY 2023/2024 budget year as we continue to collaborate closely with our member jurisdictions in meeting the solid waste state mandated programs.

RECOMMENDATION:

That your Board review, discuss, and file the FY 2022/2023 year-end close analysis, and direct staff as deemed appropriate.

FISCAL IMPACT:

Fund Equity Balance Increase:

FY 2021/2022 \$2,762,101

FY 2022/2023 \$4,640,946

ATTACHMENTS:

A. 2022/2023 Revenue and Expenditures

FY 2022/2023 Revenue and Expenditures

	Approved Budget FY 2022/2023		Actual FY 2022/2023		Variance	
Summary Report of Equity Beginning of the Year						
Designated Reserves	\$ 1,300,000	\$	1,300,000	\$	-	
General Reserves	1,367,518		1,462,101	\$	94,583	
Fund Balance Available						
TOTAL	\$ 2,667,518	\$	2,762,101	\$	94,583	
Analysis of Revenues						
Operating						
Landfill Tipping Fee Surcharge	\$ 812,332	\$	752,570	\$	(59,762)	
Solid Waste Management Fee	3,093,266		3,107,922	\$	14,656	(1)
Billing to Outside Agencies	80,415		160,301	\$	79,886	
Hazardous Waste Programs	81,061		69,659	\$	(11,402)	(3)
Non-Operating						
Interest	36,000		59,291	\$	23,291	
Grants	80,000		87,980	\$	7,980	
Other	1,000		24,940	\$	23,940	
TOTAL	\$ 4,184,074	\$	4,262,663	\$	78,589	
Analysis of Expenses						
Operating Expenses						
Labor and Benefits	\$ 1,075,858	\$	978,734	\$	(97,124)	
Administration	304,709		194,236	\$	(110,473)	(4)
Programs and Outreach	2,323,081		1,210,849	\$	(1,112,232)	(4)
TOTAL	\$ 3,703,648	\$	2,383,819	\$	(1,319,829)	
Capital Expenses						
Project: Replacement Cycle	\$ 51,843					
Project: 870 Osos Foundation	200,000					
Project: New San Miguel Facility	134,000					
Project: Move 2 HHW Facilities				\$	-	
TOTAL	\$ 385,843	\$	-	\$	(385,843)	(2)
Net Position Revenue less Expenses	\$ 94,583	\$	1,878,845			
Summary Report of Equity End of the Year						
End of Year Designated Reserves	\$ 1,300,000	\$	1,300,000	\$	-	
End of Year General Reserve Balance	1,462,101		3,340,946	\$	1,878,845	
TOTAL	\$ 2,762,101	\$	4,640,946	\$	1,878,845	

--

- (1) Increased revenue from the Solid Waste Management Fees.
- (2) Differed capital spending.
- (3) Lower than anticipated HHW Disposal (Old Contract)
- (4) Operational efficiencies realized from the Management Review.

TO: San Luis Obispo County Integrated Waste Management Authority
FROM: Peter Cron, Executive Director
RE: Fiscal Year (FY) 2023/2024 Final Budget Approval

BACKGROUND:

Attached is the Final Budget for Fiscal Year 2023/2024 for your Board's review and approval. During the June 14, 2023, Board meeting your board adopted resolution 2023-06-02 to approve the Preliminary Budget for Fiscal Year 2023/2024.

The proposed budget includes a reduction in operating expenses as well as a temporary reduction in the IWMA Solid Waste Management Fee from 5.4% to 4.4%. This temporary reduction will decrease earnings, and better stabilize the agency's the agency's revenue-to-earnings balance for FY 2023/2024.

After the account close-out of the current year, approval of the Final Budget is based on the following:

Revenue and Expenditure Plans approved in the Preliminary Budget.
Adjustments for Encumbrances vs Actuals
Reserve estimates are adjusted to actual ending reserves from the prior year.

We ended the FY 2022/2023 with \$4.6 million in reserves up from \$2.6 million in FY 2021/2022. This was due to the following factors:

- Increased revenue from the Solid Waste Management Fees.
- Differed capital spending.
- Lower than anticipated HHW Disposal (Old Contract)
- Operational efficiencies realized from the Management Review.
- Starting FY 2022/2023 in a spending freeze.

Revenue and Expense Summary:

	Approved Budget FY 2022/2023	Actual FY 2022/2023	Draft Budget FY 2023/2024
Total Revenue	\$4,184,074	\$ 4,262,663	\$3,847,501
Operating Expenses			
Labor and Benefits	\$1,075,858	\$978,734.00	\$1,048,952
Administration	\$304,709	\$194,236	\$336,225
Programs and Outreach	\$2,323,081	\$1,210,849	\$1,895,591
Total Operating Expenses	\$3,703,648	\$2,383,819	\$3,280,768
Total Capital Expenses	\$385,843	\$ -	\$497,844
Change in Net Position	\$94,583	\$1,878,846	\$68,890

Per Budget Policy F-14 staff has provided the Final Budget for Board review and approval.

RECOMMENDATION:

That your Board review, discuss, and approve the FY 2023/2024 Final Budget, and direct staff as deemed appropriate.

FISCAL IMPACT:

Projected revenue: \$3,847,501

Projected expense: \$3,778,612

ATTACHMENTS:

- A. Budget Fiscal Year 2023/2024
- B. Resolution 2023-06-02



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

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

BOARD OF DIRECTORS

Jan Marx IWMA Board President
City of San Luis Obispo

Robert Robert IWMA Board Vice President
City of Grover Beach

Charles Bourbeau Past-President
City of Atascadero

Laurel Barton
City of Morro Bay

Robert Enns
Special Districts

Jim Guthrie
City of Arroyo Grande

John Hamon
City of Paso Robles

Scott Newton
City of Pismo Beach

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:

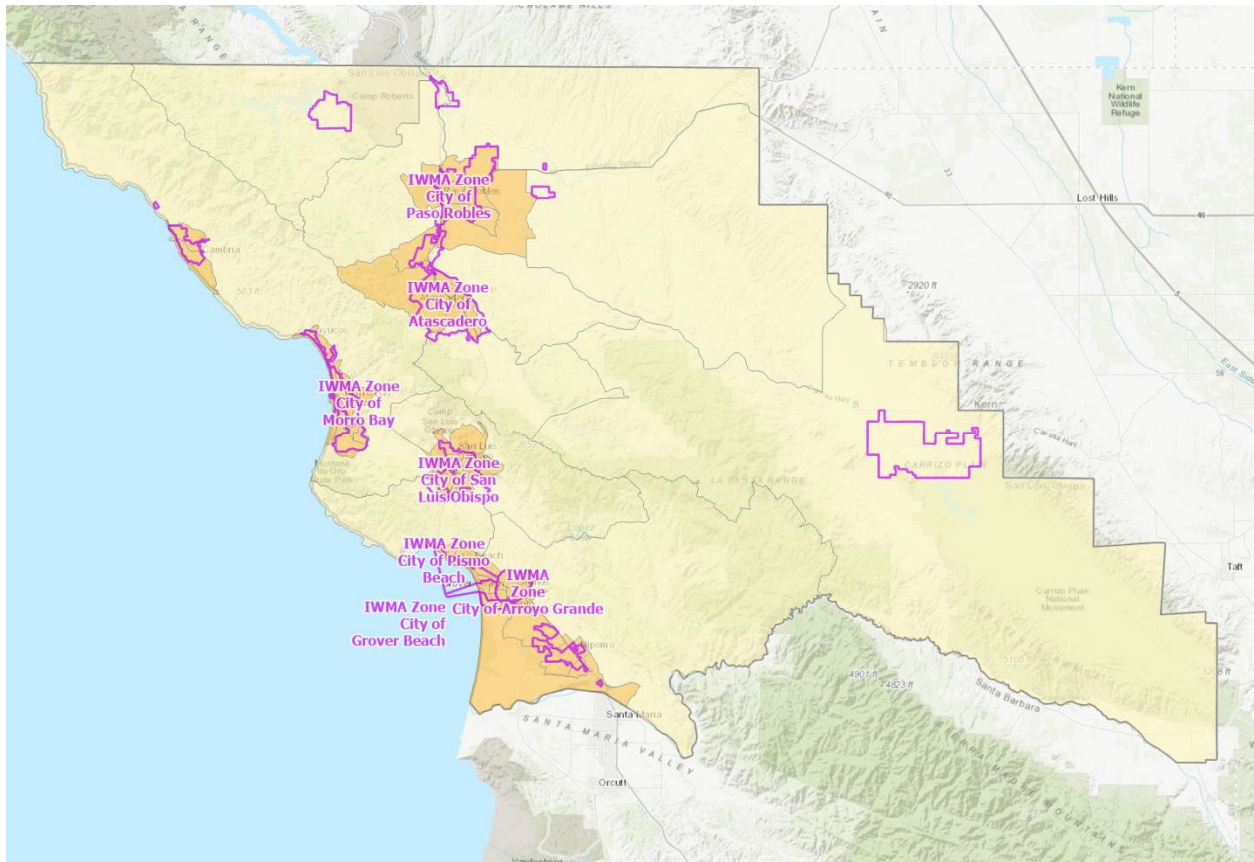
Our Mission is to provide coordinated efforts to comply with state waste and recycling policy on behalf of member agencies through practical, cost-effective programs, education, and technical support.

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

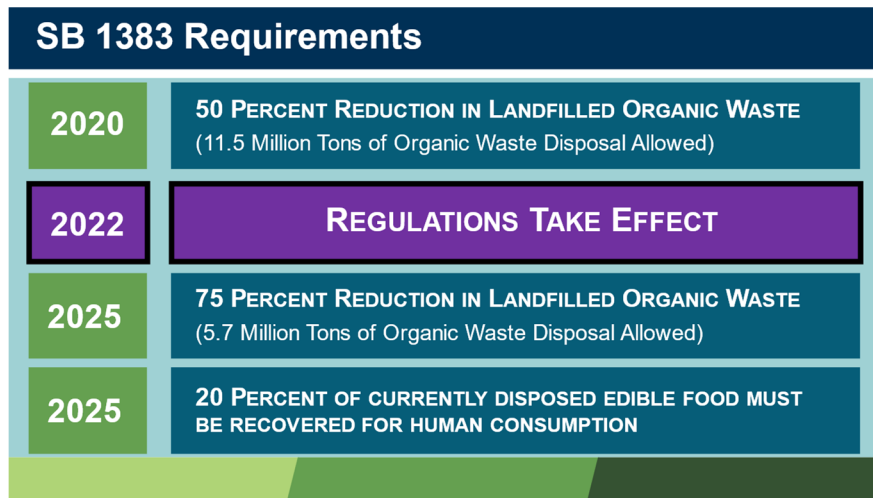
38. Source Reduction	Material Exchange, Thrift Shops
39. Special Waste Materials	Sludge (sewage/industrial)
40. Special Waste Materials	Tires
41. Special Waste Materials	White Goods
42. Special Waste Materials	Scrap Metal
43. Special Waste Materials	Wood Waste
44. Special Waste Materials	Concrete/Asphalt/Rubble

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.

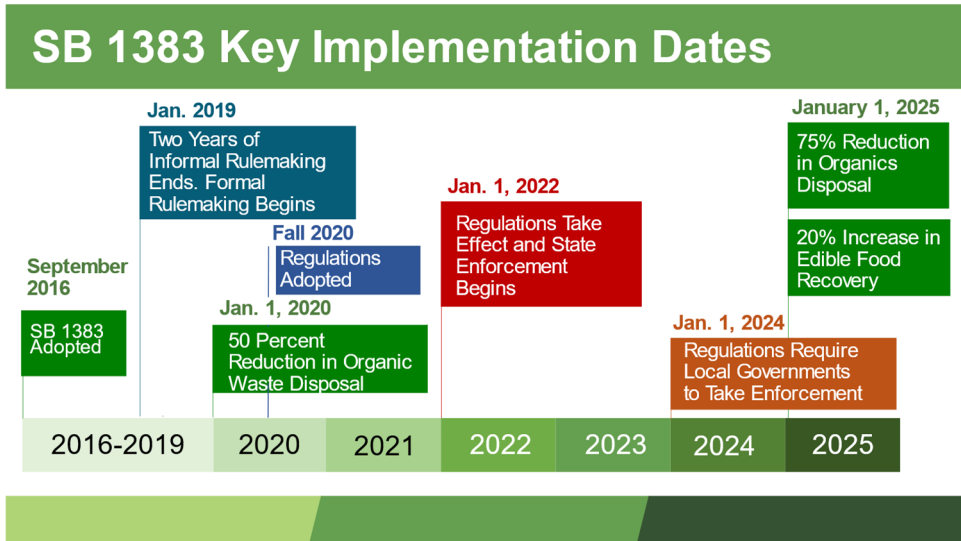


Two significant changes written into SB 1383 include:

- 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.

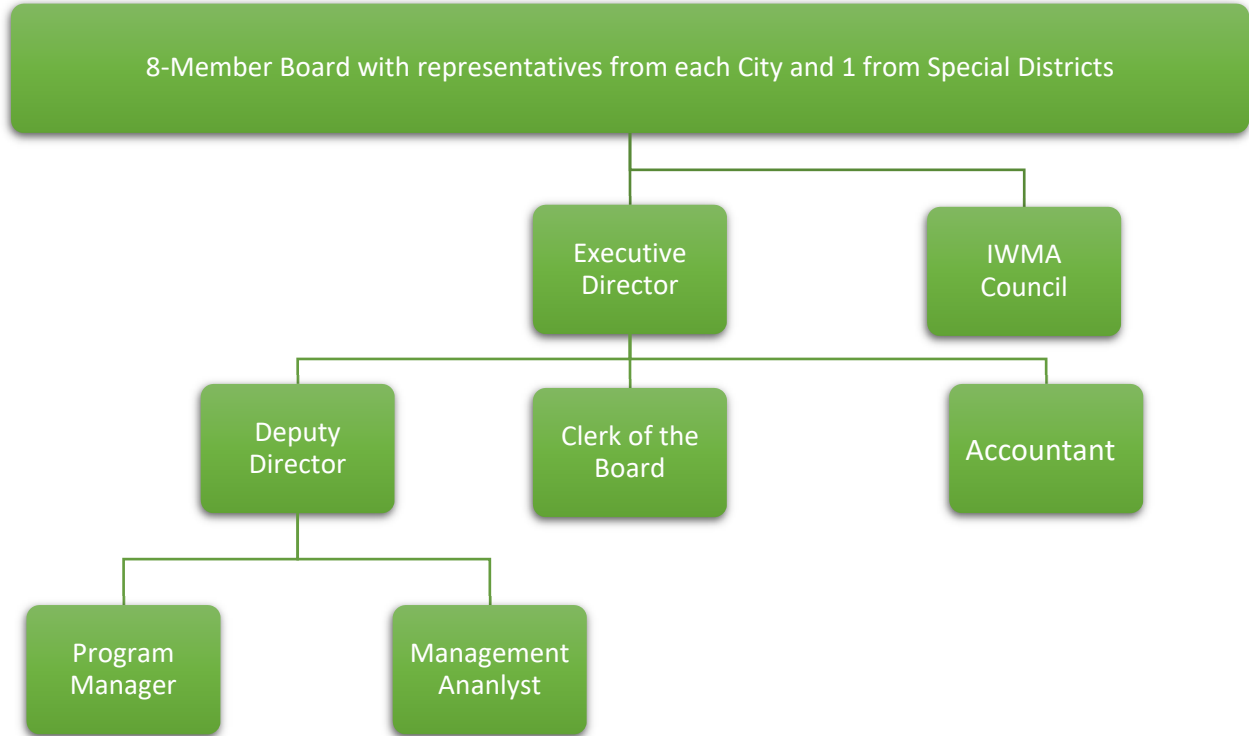
GOALS FOR FY 2023-2024

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>
-Continued Previous Page	
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,Tm		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		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

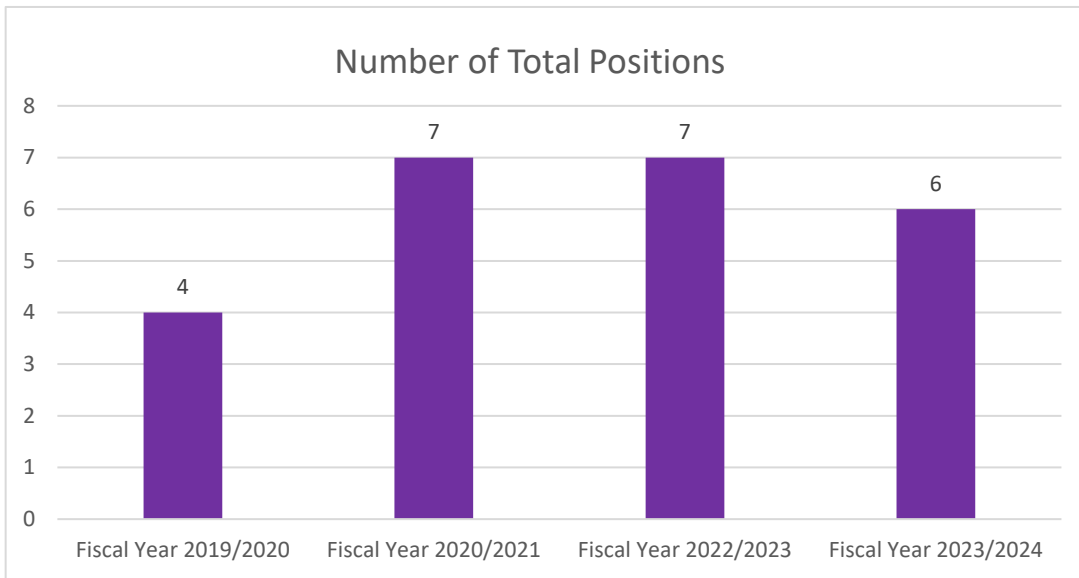
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	Administration	Battery Recycling	Business Outreach (Non-SB1383)	Capital Outlay	CESQG	Classroom Education	Curbside Oil Pickup	Electronic Device Disposal	HHW	TAG	Public Outreach	Retail Take Back	SB 1383	TOTAL
5050440 Telephone and Internet	6,440.00													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

RESOLUTION NO. 2023-06-02

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE SAN LUIS
OBISPO COUNTY INTEGRATED WASTE MANAGEMENT AUTHORITY
ADOPTING THE PRELIMINARY BUDGET FOR FISCAL YEAR 2023/2024**

WHEREAS, Section 10.7 of the San Luis Obispo County Integrated Waste Management Authority ("IWMA") Second Amended and Restated Joint Powers Agreement provides that a line item and program budget shall be adopted prior to June 30 of each year; and

WHEREAS, the IWMA Budget Policy, approved June 8, 2022, provides that the purpose of adopting a preliminary budget is to establish the revenue and expenditure plans for the upcoming fiscal year and to provide staff direction on reserves; and

WHEREAS, the 2023/24 Fiscal Year Preliminary Budget was developed to meet the goals and policies established by the local jurisdictions as well as legislative requirements; and

WHEREAS, the 2023/24 Fiscal Year Preliminary Budget is based on funding derived from the tipping fee surcharges collected from the County area landfills, solid waste management fees, and other revenue sources; and

WHEREAS, the IWMA desires to make known its planned activities and associated costs for the 2023/24 fiscal year.

NOW, THEREFORE, BE IT RESOLVED by the San Luis Obispo County Integrated Waste Management Authority, as follows:

1. That the proposed 2023/24 Fiscal Year Preliminary Budget, attached as Exhibit "A" be adopted.
2. That the proposed budget be administered as established by past policies and practices.
3. That the IWMA will in September of 2023, pursuant to the IWMA Budget Policy, consider and adopt the 2023/24 Fiscal Year Final Budget, make final reserve designations, and make any other adjustments that the Board of Directors may choose to consider.

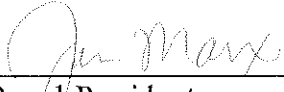
PASSED, APPROVED, and ADOPTED by the Board of San Luis Obispo County Integrated Waste Management Authority this 14th day of June 2023, by the following vote:

Ayes: *Koussher, Robert, BRITTO, ENNIS, Cothran, HAMON, Newton, Mark*

Noes: *NONE*

Abstain: *NONE*

Absent:



Jan Marx, Board President
San Luis Obispo County Integrated Waste Management Authority

APPROVED AS TO FORM AND LEGAL EFFECT:



Linda Somers Smith, Legal Counsel
Adamski Moroski Madden Cumberland & Green LLP

ATTEST:



Sasha Del Giorgio, Clerk of the Board
San Luis Obispo County Integrated Waste Management Authority

TO: San Luis Obispo County Integrated Waste Management Authority

FROM: Peter Cron, Executive Director

RE: Discussion of the Status and Impacts of the County of San Luis Obispo's
Consideration of Rejoining the IWMA.

BACKGROUND:

On March 21, 2023, the Board of Supervisors gave direction to county staff to initiate discussions with the San Luis Obispo County IWMA and its member agencies to rejoin the IWMA.

On April 12, 2023, your Board met to discuss the prospect of the County rejoining the JPA and gave IWMA staff direction to begin discussions. IWMA and County Department of Public Works (PW) staff have met and discussed the necessary logistics to bring the County back into the IWMA.

On June 14, 2023, your Board appointed an Ad Hoc Committee to engage with members of the County Board of Supervisors to discuss the process of rejoining the JPA and discuss representation on the IWMA Board.

Once we have an agreement on representation, IWMA Staff and County PW Staff can continue discussions and develop a potential timeline for the County to rejoin the IWMA.

RECOMMENDATION:

That your Board discuss the request from the County to return to the IWMA and provide staff with any direction if deemed appropriate.

FISCAL IMPACT:

N/A

ATTACHMENTS:

None
