567—104.5(455B,455D) Base year adjustment method. Planning agencies may request that the department complete a goal progress recalculation once per fiscal year to resolve any discrepancies and to further evaluate progress toward the state's waste volume reduction and recycling goals. At the time of approval of a comprehensive plan or comprehensive plan update, the department will use the most current complete fiscal year data set available to complete goal progress calculations, which will be used to meet the requirements outlined in 567—104.8(455B,455D).

104.5(1) The base year adjustment method (see Formula 1) controls for population, employment and taxable sales to more accurately determine progress toward the state's waste volume reduction and recycling goals. Factors included within the base year adjustment method include:

a. Base year residential waste disposal tonnage.

b. Base year commercial waste disposal tonnage.

c. Base year population data (U.S. Bureau of the Census).

d. Base year employment data—total nonfarm (Iowa department of workforce development).

e. Base year taxable sales data (Iowa department of revenue).

f. Base year consumer price index.

g. Most current complete fiscal year data set available for waste disposal tonnage.

h. Most current complete fiscal year data set available for population (U.S. Bureau of the Census).

i. Most current complete fiscal year data set available for employment—total nonfarm (Iowa department of workforce development).

j. Most current complete fiscal year data set available for taxable sales (Iowa department of revenue).

k. Most current complete fiscal year data set available for consumer price index.

Formula I

$$100\% - \left[\frac{G}{A\left[\dfrac{\frac{H}{C} + \left[\dfrac{\frac{I}{D} + \dfrac{J\frac{F}{K}}{E}}{2}\right]}{2}\right] + B\left[\dfrac{\frac{I}{D} + \left[\dfrac{J\frac{F}{K}}{E}\right]}{2}\right]} \right] \times 100\%$$

104.5(2) Planning agencies must document the amount of waste disposed of in both the base year and the most current fiscal year where a complete data set is available. If no changes have occurred within the planning area that would affect the base year, then only data for the most current fiscal year for which a complete data set is available need to be presented in the comprehensive plan update, since information on each planning area's base year tonnage is presented in prior comprehensive plan submittals. Tonnage data sources that each planning agency must identify include but are not limited to:

a. Landfill(s) within the planning area and its respective service area(s).

b. Transfer station(s) or hauler(s) transporting waste into or out of the planning area for final disposal.

c. Incineration with or without energy recovery of waste within the planning area.

d. Allowable base year adjustment method exemptions, including exceptional events, waste originating from out of state, and solid waste generated outside the planning area.

104.5(3) Waste generated as part of an exceptional event or contaminated site cleanup should not negatively affect a planning area's goal progress calculation. Requests for goal progress calculation exemptions must be made to the department within six months after initial disposal. The determination to exempt tonnages from goal progress calculations shall be made solely by the department.

a. Exceptional events include but are not limited to disasters proclaimed by the governor. Requests to exempt exceptional event debris from goal progress calculations shall be made on a form provided by the department.

b. Requests from the municipal solid waste sanitary disposal project or planning agency to exempt contaminated site cleanup waste from goal progress calculations shall be made on a form provided by the department.

[**ARC 0485D**, IAB 8/19/26, effective 9/23/26]