



Adopting the Operating Budget of the Solid Waste Authority of Central Ohio for the year ending December 31, 2026.

This resolution adopts SWACO’s Operating Budget for the year ending December 31, 2026, and authorizes expenditures as detailed in Section 1.

Requested by: Patrick O’Block, Senior Accounting and Finance Manager

BE IT RESOLVED by the Board of Trustees of the Solid Waste Authority of Central Ohio that:

1. The following expenditures relating to the 2026 Operating Budget are hereby approved for the Operating Fund and Program Fund for the year ending December 31, 2026:

Account Category

Salaries, wages, and benefits.....	\$18,100,000
Contracts, services, and supplies.....	\$23,866,000
Grants awarded.....	\$1,243,000
Contingency	\$1,296,000

2. The Assistant Executive Director or Executive Director’s Designee is authorized and directed to make all debt service and capital lease payments due during 2026 for long-term and other debt obligations approved by the Board of Trustees.
3. The Assistant Executive Director or Executive Director’s Designee is authorized and directed to pay all solid waste fees and out-of-district fees due and payable for the disposal of solid waste at SWACO facilities.
4. The Assistant Executive Director or Executive Director’s Designee is authorized and directed to deposit into the Landfill Closure Trust Fund established by the Board of Trustees the amounts required by EPA regulation for the calendar year 2026.
5. The Assistant Executive Director or Executive Director’s Designee is authorized to pay contracts previously approved.
6. The obligations of SWACO for the payment of public utility expenses, including but not limited to telephone, electric, gas, water and sewer, and obligations to other governmental entities for licenses, permits, surcharges, taxes, or other fees necessary in the operation of SWACO, are exempt from the expenditure limits established in SWACO’s current procurement policy.
7. Ohio Public Employees Retirement System (“OPERS”): The salaries, wages and benefits budget account category exclude the impact of expenses resulting from the requirement to include the OPERS net pension liability or post-employment benefits liability (GASB 68/75). These amounts are calculated annually for financial statement purposes and reflect the changes in pension benefits, contribution rates and return on investments as calculated by OPERS and reported per SWACO’s proportionate share. These items are outside the control of SWACO and do not have impact on SWACO operations and are therefore exempt from the expenditure limits established within the adopted budget.

8. Sick leave/personal time: SWACO's non-exempt staff receive payouts subsequent to year-end for accumulated unused sick and personal leave per policy. These amounts fluctuate annually and are insignificant to the salaries, wages, and benefits category. As such, estimates for these amounts are not included within the budget account category and are therefore exempt from the expenditure limits established within the adopted budget. 2026 PTO Buyouts for exempt and non-exempt employees were estimated and included in the resolution amount. Salaries, Wages, and Benefits will be reviewed and any overage from these buyouts will therefore be exempt from the expenditure limits established within the adopted budget.
9. Modifications to the monthly amounts contributed by SWACO and each employee for health care coverage and benefits are hereby approved. Health care, workers compensation, unemployment, OPERS, life insurance, disability insurance, and any other payroll and benefits related expenses covering SWACO and/or SWACO's employees are exempt from the expenditure limits established in SWACO's current procurement policy.
10. The Assistant Executive Director or Executive Director's Designee is directed to provide budget status reports to the Audit and Finance Committee of the Board of Trustees not less than quarterly.
11. This resolution shall be in full force and effect as of January 1, 2026.

Date Approved: December 9, 2025

Vote: For: 7 Against: 0 Abs: 0

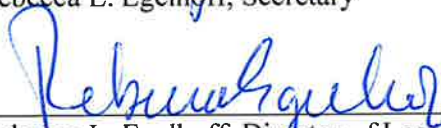


Susan Tilgner
Chair, Board of Trustees



Rebecca L. Egelhoff, Secretary

Approved as to Form:



Rebecca L. Egelhoff, Director of Legal Affairs