

RESOLUTION 083-22



Adopting the Operating Budget of the Solid Waste Authority of Central Ohio for the year ending December 31, 2023.

This resolution adopts SWACO's Operating Budget for the year ending December 31, 2023, and authorizes expenditures as detailed in Section 1.

Requested by: Patrick O'Block, 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 relative to the 2023 Operating Budget are hereby approved for the Operating Fund and Program Fund for the year ending December 31, 2023:

Account Category

| | |
|---|--------------|
| Salaries, wages, and benefits | \$14,612,643 |
| Contracts, services, and supplies | 19,867,493 |
| Grants awarded | 410,000 |
| Contingency | 1,046,704 |

2. The Director of Administration or Executive Director's Designee is authorized and directed to make all debt service and capital lease payments due during 2023 for long-term and other debt obligations approved by the Board of Trustees.
3. The Director of Administration 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 municipal solid waste at SWACO facilities.
4. The Director of Administration 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 2023.
5. The Director of Administration or Executive Director's Designee is authorized to pay contracts previously approved by the Board of Trustees during 2023, which have been included in the calendar year 2023 budget and have remaining unexpended monies at the end of 2022.
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 excludes 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. Discuss GASB 87 for leases and impact?
- 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.
- 9. Modifications to the monthly amounts contributed by SWACO and each employee for health care coverage and benefits are hereby approved.
- 10. The Director of Administration 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, 2023.

Date Approved: December 13, 2022

Vote:
For: 8 Against: 0 Abs: 0



 Susan Tilgner
 Madam Chair, Board of Trustees



 Danielle Kuskowski, Secretary



 Rebecca L. Egelhoff, Director of Legal Affairs

Approved as to Form:

Rebecca L. Egelhoff, Director of Legal Affairs





2023 Operating Budget - ALL SWACO

| Description | 2022 Budget | 2023 Budget | 2022 Budget to 2023 Budget Variance | % Inc/(Dec) 2023 to 2022 | % of Overall Increase or Decrease |
|---|----------------------|----------------------|---|-----------------------------|---|
| Net Revenues Estimate | | | | | |
| Disposal Revenue | \$ 56,113,903 | \$ 59,476,187 | \$ 3,362,284 | 6.0% | 95.9% |
| Sale of Landfill Gas | 8,217,417 | 8,217,417 | - | 0.0% | 0.0% |
| Other | - | 500,000 | 500,000 | 0.0% | 14.3% |
| <i>Fees (less EPA/Out of Dist./Host Township)</i> | (6,165,167) | (6,523,077) | (357,910) | 5.8% | (10.2%) |
| Total Net Revenues | 58,166,153 | 61,670,527 | 3,504,374 | 6.0% | 100.0% |
| Direct Expenses | | | | | |
| Salaries, Wages and Benefits | 12,628,462 | 14,612,643 | 1,984,181 | 15.7% | 42.9% |
| Contracts, Services and Supplies | | | | | |
| Employee Services | 448,522 | 474,696 | 26,174 | 5.8% | 0.6% |
| Office Expenses | 487,372 | 435,575 | (51,797) | (10.6%) | (1.1%) |
| Facilities and Grounds | 2,926,170 | 3,225,533 | 299,363 | 10.2% | 6.5% |
| Vehicle Expense | 5,339,946 | 7,541,956 | 2,202,010 | 41.2% | 47.6% |
| Utilities and Licenses | 1,184,193 | 1,254,435 | 70,242 | 5.9% | 1.5% |
| Insurance and Settlements | 484,959 | 534,959 | 50,000 | 10.3% | 1.1% |
| Recycling Expense (Internal) | 6,624 | 6,624 | - | 0.0% | 0.0% |
| Yard Waste Operating Contracts | 1,485,000 | 1,000,000 | (485,000) | (32.7%) | (10.5%) |
| Education, Enforcement, & Recycling Contracts | 1,288,546 | 1,269,550 | (18,996) | (1.5%) | (0.4%) |
| Other Outside Services | 3,773,268 | 4,124,165 | 350,897 | 9.3% | 7.6% |
| Total Contracts, Services and Supplies | 17,424,600 | 19,867,493 | 2,442,894 | 14.0% | 52.8% |
| Grants | 347,122 | 410,000 | 62,878 | 18.1% | 1.4% |
| Budget Contingency | 912,006 | 1,046,704 | 134,699 | 14.8% | 2.9% |
| Total Direct Expenses | \$ 31,312,189 | \$ 35,936,840 | \$ 4,624,651 | 14.8% | 100.0% |