

Budget Book



SWACO
FROM WASTE TO RESOURCES

TABLE OF CONTENTS

Government Finance Officers Association (GFOA) Award	4
Government Finance Officers Association (GFOA) Award	5
Introduction	6
Transmittal Letter	7
Board of Trustees	9
Executive Leadership	13
Managers and Staff	14
2024 Excellence in Financial Reporting Award	15
Message from Accounting and Finance	16
2025 C&DD	17
2025 Credit Card Fees	18
History of SWACO	19
Overview of Departments and Divisions	20
Franklin County Waste Stream	29
District Map	30
Demographics	31
Organization Chart	35
Fund Structure	39
Basis of Budgeting	40
Budget Timeline	41
Financial Policies	42
Operating Fund Reserve Policy	43
Program Fund Reserve Policy	45
Debt Policy	47
2026 Budget Process	50
Budget Overview	51
Organization Overview	52
Strategic Plan	53
Greenprint	55
Goals and Objectives	57
Performance - Billable Tonnage by Location	58
Performance - Operations and Programs	59
Performance - Customer Based KPIs	60
Personnel Changes	61
2026 Operating Budget Resolution	62
2026 Capital Equipment Plan and Capital Outlays Plan Resolution	64
5 Year Forecast	66
2024 - 2026 Fund Balances	67
Funding Sources	68
Disposal Revenue	69
Sale of Landfill Gas	70
Fund Summaries	71
ALL SWACO Summary	72
Operating Fund	74
Program Fund	75
Departments and Divisions	76
Administration - Operating Fund	77

1A100 SWACO Administration	78
1A200 Accounting and Finance	79
1A300 Human Resources	80
1A333 Agency Communications	81
1A500 Technology Solutions	82
1A700 Legal	83
Operations - Operating Fund	84
10100 Operations General and Administration	85
10110 Fleet Maintenance	86
10120 Facilities Maintenance	87
10200 Franklin County Landfill Operations	88
10204 Gas System	89
10205 No Tarp	90
10950 Model Landfill	91
10400 Transfer General and Administration	92
10405 Jackson Pike Transfer Station	93
10410 Morse Road Eco Station	94
10415 Georgesville Road Transfer Station	95
Programs - Program Fund	96
3D100 District Administration and General	97
3D105 Solid Waste Management Plan Update	98
3D116 Business Recycling	99
3D310 Community Outreach	100
3D331 Outreach	101
3D333 Public Information	102
3D603 Education Assistance	103
3D604 Landfill Tours	104
3D616 Food Waste	105
3D617 Grants Administration	106
3D800 Environmental Crimes Task Force	107
3O600 Yard Waste	108
3O610 Household Hazardous Waste	109
3O612 Household Hazardous Waste Convenience Center	110
3O620 Drop Box	111
Capital Plans	112
Capital Asset Policy	113
2026 Capital Plans Summary	118
2026 Capital Equipment Plan (CEP)	119
2026 Capital Outlays Plan (COP)	130
5-Year Capital Improvements Plan (CIP)	141
Debt	144
Government-wide Debt	145
Debt by Type Overview	147
District Rules	150
District Rules	151
Appendix	160
Glossary	161

**GOVERNMENT FINANCE OFFICERS ASSOCIATION
(GFOA) AWARD**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

Solid Waste Authority of Central Ohio

For the Fiscal Year Beginning

January 01, 2025

Christopher P. Morill

Executive Director

Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the Solid Waste Authority of Central Ohio for its Fiscal Year 2025 Budget for the fiscal year beginning January 1, 2025. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device.

This award is valid for a period of Fiscal Year 2025 only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

INTRODUCTION

A Letter to the Community



2025 was a banner year for sustainability in central Ohio and as we look to the year ahead, I'm excited to partner with many of you to continue that important work.

As outlined in the following pages, SWACO's 2026 Operating Budget continues the practice of being fiscally prudent while making critical investments in landfill and transfer station operations.

SWACO's efforts will be guided by Greenprint this year and will support programs and infrastructure that make recycling and waste diversion more convenient and more impactful for residents and businesses in the Solid Waste District. And, as always, data—not assumptions—will continue to inform our decisions about the best ways to serve central Ohio. In fact, this year the results of a recent public opinion poll we conducted to measure central Ohio's attitudes and behaviors regarding recycling will become available. By year's end we will have the results of an updated four-season Waste Characterization Study available for you to read.

Here are a few additional initiatives you may hear about this year:

- A new B2B marketing effort to help more businesses become recycling champions, and a series of investments totaling \$600,000 for specialty recycling support for businesses including area hospitals.
- Improved access to food waste composting including a partnership with the city of Columbus to begin operating Green Mountain Technologies composter, a customized composting system built for central Ohio.
- The opening of at least one new Recycling Convenience Center.
- Additional drop off recycling program sites to help address current gaps in service especially near multifamily properties who are without curbside recycling access.



- Expand efforts to keep textiles out of the landfill and the piloting of a possible mattress recycling program.
- Establish a community ambassador program to expand our reach and education.

The work ahead is significant. It demands collaboration, creativity, and resilience. But I know our team is ready.

We are energized, focused and united in our vision to create a more sustainable future for the central Ohio region.

Sustainably,

A handwritten signature in blue ink that reads "Joe Lombardi". The signature is fluid and cursive, with the first name "Joe" and last name "Lombardi" clearly legible.

Joe Lombardi, Executive Director

Board of Trustees

A nine member Board of Trustees (“Board”) governs SWACO. Pursuant to Ohio Revised Code Section 343.011 and SWACO’s Bylaws, the Mayor of the City of Columbus and the Franklin County Board of Commissioners each appoint two members to the Board. Other members include one designee of the Franklin County Health Commissioner, one designee of Franklin County’s Township Trustees, and three members appointed by the Board to represent the public; the general interests of the citizens; and the industrial, commercial, or institutional generators of solid wastes within the District. The Board appoints SWACO’s Executive Director, who serves as SWACO’s Chief Executive Officer.

Following is a list of the current Board members and their tenure with SWACO.

VISION

A sustainable future for our region

MISSION

Champion transformational diversion programs and safe disposal of the waste stream.

CORE VALUES

- Collaborate with our public and private partners to improve our shared quality of life.
- Operate a safe environment with transparency, efficiency, innovation, and fiscal responsibility.
- Leverage the waste stream for economic benefit.
- Engage the community through education and outreach.
- Respect an inclusive and diverse workforce.



Board of Trustees



SUSAN A. TILGNER | MADAM CHAIR OF THE BOARD

Representing the General Interests of Citizens | tilgnersusan@gmail.com

Appointed:

November 27, 2019

Term:

November 1, 2027

Committees :

Executive (Chair), Audit and Finance, Bylaws Review (Chair),
Committee of the Whole (Chair), Solid Waste Management Plan

In November 2016, Susan Tilgner retired as the Franklin County Health Commissioner, a position she held since 1999. Prior to that she served as the Health Commissioner for the City of Marion, Ohio, and as an epidemiologist for the City of Columbus Health Department. She has a Master of Science Degree in Preventive Medicine and a Bachelor of Science Degree from The Ohio State University. She is a retired Ohio Registered Sanitarian and a retired Ohio Licensed Dietitian. She currently works as a public health consultant with states and local health departments. Ms. Tilgner began serving on the SWACO Board of Trustees in 2013 as the Franklin County Health Commissioner, and she now represents the General Interests of Citizens.



KELLY SCOCCO | MADAM VICE CHAIR OF THE BOARD

Appointed by the Mayor of Columbus | KBScocco@columbus.gov

Appointed:

July 28, 2025

Term:

July 1, 2027

Committees :

Executive, Nominating, Audit and Finance,
Committee of the Whole

Kelly Scocco is director of the City of Columbus Department of Public Service, where she oversees five divisions, more than 800 employees, and operating and capital budgets totaling more than \$275 million, in addition to grant funding. The department is responsible for transportation systems, traffic management, mobility and parking planning, right-of-way management, and essential services including trash, recycling and yard waste collection, snow plowing and street maintenance. Director Scocco has more than 25 years of experience in transportation and planning in both the public and private sectors and was appointed director in May 2024 after serving eight years as deputy director. She has played a key role in advancing major regional mobility initiatives, including LinkUS and Vision Zero Columbus, and serves on several state, regional and local transportation boards. Director Scocco holds a bachelor's degree in geography and a certificate in urban and regional planning from Kent State University and serves as a trustee of SWACO.



RON MCCLURE

Representing the Franklin County Township Association | mcclurer@jacksontwp.org

Appointed:

November 14, 2025

Term:

November 14, 2027

Committees :

Audit and Finance, Bylaws Review, Committee of the Whole,
Solid Waste Management Plans

Ron McClure was elected in November 2019 and serves as a trustee and the board's liaison to the road department. A lifelong Jackson Township resident and a graduate of Grove City High School, McClure has more than 38 years of experience in public administration. He currently serves as director of administrative services for the Big Walnut Local School District. McClure is committed to effective and efficient government, fiscal responsibility, strong public safety services, and the maintenance of roads and parks.

Board of Trustees



PATRICK KING

Representing the Public | kingp@stifel.com

Appointed:
May 6, 2014
Term:
June 20, 2026

Committees :
Audit and Finance (Chair), Bylaws Review,
Committee of the Whole

Patrick King is a Managing Director in the Public Finance Group of Stifel in Columbus, Ohio and the Manager of Stifel's Public Finance practice in Ohio. Mr. King has 25 years of public finance experience and prior to his investment banking career, Mr. King worked in local government in Central Ohio. His experience includes working with cities, schools districts, libraries, counties, special districts, authorities and park districts on their financing needs. He holds a Master of Public Administration Degree from the John Glenn School of Public Affairs at The Ohio State University and a Bachelor of Arts Degree from the University of Dayton. Mr. King was appointed to the SWACO Board of Trustees in May 2014 and represents the public.



STEVEN SAYER

Designee of the Mayor of the City of Columbus | SNSayer@columbus.gov

Appointed:
July 15, 2024
Term:
Indefinite

Committees :
Executive, Nominating, Committee of the Whole

Stephen Sayre has served in Mayor Ginther's office since 2016 and currently serves as deputy chief of staff, where he oversees the policy team and advocates on behalf of the city before federal and state government. He has worked across city departments on a range of initiatives, including the allocation of federal CARES Act and ARPA funding, and has helped advance grant applications resulting in tens of millions of dollars for city priorities. Sayre also coordinated city outreach for the 2019 bond package supporting affordable housing and the 2020 charter amendment that created the Columbus Civilian Police Review Board. He serves on the boards of the Columbus Region Green Fund, MORPC, COTA and SWACO. Sayre holds a bachelor's degree in political science from The Ohio State University.



RANDY SOKOL

Representing the Industrial, Commercial, or Institutional Solid Waste Generators | randy@sokolandassociates.com

Appointed:
October 10, 2023
Term:
November 1, 2027

Committees :
Executive, Nominating, Solid Waste Management Plans

Randy Sokol is co-owner of Tee Jayes Country Place Restaurants, as well as the founder of Sokol & Associates Restaurant Brokering Group and Sokol Realty. Having grown up working in the restaurant industry, he developed a deep understanding of hospitality operations from the ground up. Today, he brings that firsthand experience to the brokerage side of the business, specializing in the sale of restaurants and hospitality-related properties. Sokol serves as a representative of the Ohio Restaurant Association, advocating for industry professionals across the state. In 2023, he was appointed to the SWACO board, where he accepted the opportunity to contribute to an organization that performs vital work for the community.

Board of Trustees



KEN WILSON

Representing the Franklin County Board of Commissioners | knwilson@franklincountyohio.gov

Appointed:

May 1, 2008

Term:

June 30, 2026

Committees :

Audit and Finance, Committee of the Whole,
Nominating (Chair)

Kenneth N. Wilson was appointed county administrator in January 2015. As county administrator, the highest unelected position in county government, Wilson leads 15 county agencies with more than 1,400 employees and oversees the county's annual \$2.2 billion budget for 35 agencies to help ensure Franklin County remains one of the nation's best-governed counties. He holds a master's degree in public administration from Ohio University and a bachelor's degree from James Madison College at Michigan State University, where he majored in public affairs, metropolitan studies and business. Wilson serves as president of the National Association of County Administrators and is an active member of several boards and committees. He is married to DeShawna "Reesie" Wilson, is the father of two adult daughters, Kala and Kamyra, and resides in Grove City, Ohio.



HONORABLE JOHN O'GRADY

President, Franklin County Board of Commissioners | John.OGrady@franklincountyohio.gov

Appointed:

January 6, 2026

Term:

Indefinite

Committees :

Executive, Nominating, Committee of the Whole,
Solid Waste Management Plan

John O'Grady has served on the Franklin County Board of Commissioners since first being elected in November 2008. During his tenure, he has taken a leadership role in economic and community development initiatives focused on job creation, workforce training and sustainable growth, while also prioritizing social services and support for vulnerable populations. Commissioner O'Grady has championed investments in major development projects, workforce training grants and local food systems, including the creation of a community gardens grant fund. His leadership has been recognized at the state and national levels through service with the County Commissioners' Association of Ohio and the National Association of Counties. Prior to serving as commissioner, O'Grady worked in the State Treasurer's office, owned his own business, and served two terms as clerk of courts for Franklin County.



SARAH JENSEN

Representing the General Interests of Citizens | SarahJensen@franklincountyohio.gov

Appointed:

December 10, 2025

Term:

June 30, 2027

Committees :

Bylaws Review, Committee of the Whole,
Solid Waste Management Plan (Chair)

Sarah Jensen is the assistant health commissioner and director of environmental health at Franklin County Public Health, where she oversees food safety, water quality, waste management and sustainability programs. She has more than a decade of experience in public and environmental health and began her career as a public health sanitarian. Mrs. Jensen holds a Master of Public Health from Kent State University and is pursuing graduate studies in strategic intelligence at American Military University. She has contributed to national and state policy through leadership roles with professional organizations focused on food safety, waste reduction and environmental health, and she serves as a trustee of SWACO, applying her expertise to support a healthier and more sustainable region.

EXECUTIVE LEADERSHIP



Director Lombardi is responsible for setting the strategic direction of SWACO, overseeing the administration of a \$42mm+ budget and leading a workforce of more than 100 staff who provide the residents and businesses in central Ohio with safe disposal opportunities as well as help to increase the diversion of materials away from the landfill through new and innovative programs to reduce, reuse, recycle and compost waste.

A graduate of Capital University, Director Lombardi's professional experience includes more than 30 years in the public sector with an emphasis in finance, administration, policy development and procurement.

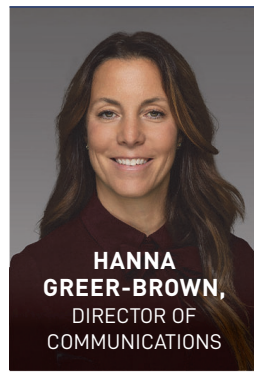


Director Perry is responsible for ensuring the successful implementation of the strategic plan within the guidelines of SWACO's mission and vision, which the Executive Director and Board of Trustees set. His leadership regarding the organization's operation, community-focused recycling, composting, and hard-to-recycle programs have reduced the number of materials sent to landfills.

Director Perry has over 17 years of experience with SWACO and over 32 years of experience in the waste industry. He received an Associate degree from Northwestern Auto-Diesel College and a Bachelor's and Master's of Business Administration from Ohio Christian University.



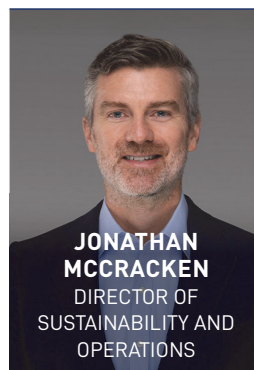
Director Egelhoff has over 10 years of experience at SWACO and over 20 years of legal experience. She is responsible for ensuring SWACO's compliance with all applicable federal, state, and local laws and regulations. She received a Bachelor of Business Administration from Ohio University and graduated magna cum laude from Capital University Law School.



Director Greer-Brown leads communications and marketing efforts for SWACO and has built a career over the last 20 years helping public sector organizations create award-winning public education initiatives which have been featured in The New York Times and on NBC Nightly News. Director Greer-Brown holds a Bachelor's degree from The Ohio State University.



Director Feldmeier is a seasoned HR leader with over 25 years of experience. She oversees all aspects of HR for SWACO, including driving DEI initiatives and strategic HR planning. Director Feldmeier supports the organization's people processes to drive business success. She holds a Bachelor's degree from Otterbein University and a Master's degree from Wright State University.



Director McCracken oversees SWACO's waste diversion and disposal operations, with expertise in environmental policy, energy, infrastructure, and community development. He has served at the federal, state, and local levels, including the United States Senate and as State Director for Rural Development at the U.S. Department of Agriculture. He holds degrees from Wake Forest University and The George Washington University Law School.

Management Team

Senior Managers



Adam Burleson
Operations



Andrew Booker
Programs



Matt Reardon
Environmental



Patrick O'Block
Accounting & Finance

Managers



Amy Densborn
Programs



Bernie Davis
Technology Solutions



Dean Headley
Fleet



Gary McDaniel
Safety



Terri Davis
Customer Service &
Operations Systems



Wes Jordan
Facilities



Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

Solid Waste Authority of Central Ohio

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

December 31, 2024

Christopher P. Morill

Executive Director/CEO

Government Finance Officers Association of the United States and Canada (GFOA) has awarded the Certificate of Achievement for Excellence in Financial Reporting to Solid Waste Authority of Central Ohio for its annual comprehensive financial report for the fiscal year ended December 31, 2024. The report has been judged by an impartial panel to meet the high standards of the program, which includes demonstrating a constructive "spirit of full disclosure" to clearly communicate its financial story and motivate potential users and user groups to read the report.

The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.

2026 Budget Message from Accounting and Finance



2026 Operating Budget and Capital Plans

The 2026 Budget is fiscally sound and continues to support and expand the mission of SWACO, to champion transformational diversion programs, and continued safe disposal of the waste stream. The 2026 Operating Budget is one step to enhancing our new vision over the next several years to ensure a sustainable future for our region. The majority of the dollars in the Operating Budget for 2026 relate to the day-to-day operations of the Franklin County Sanitary Landfill and both transfer stations. These priorities are the same from year-to-year. The 2026 Operating Budget includes funds for the EPA Pass Through Grant Program, a 4-season waste characterization study, and repairs to SWACO scales at the landfill and transfer stations. The 2026 Operating Budget includes adequate resources and is fiscally sound.

Short-Term Outlook

The Accounting and Finance Department reviews financial data daily. Monthly financials are prepared and shared with SWACO Management, reviewed internally at the monthly business review meeting, and with the Audit and Finance Committee. Monthly financials include year-to-date financial data, current year-end projections, quarterly capital projections, and updated information regarding debt service and EPA Trust fund payments. Accounting and Finance also reviews cash on-hand, both in total and by fund, and reports this information to SWACO management and the Audit and Finance Committee. Quarterly, Accounting and Finance will provide the current Investment Presentation that is prepared by our Public Fund Management Partners.

Long-Term Outlook

SWACO completes quarterly 5-year projections of the operating revenue, operating expenses, EPA Trust funding, debt-service payments, and all three capital plans. In addition, SWACO revises the 5-year Capital Improvement Plan on an annual basis which contains most of the large capital expenditures. SWACO reviews the projections, and available funds, to ensure adequate resources are on-hand to meet the fiscal needs of the organization. SWACO works with outside experts to review significant, long-term, capital projects to see if debt-financing is in the best interest of SWACO.

July 14, 2025

Subject: Important Notice – Changes to CD&D Disposal Effective September 29, 2025

Dear Customer,

We are reaching out to notify you of an important upcoming change regarding the disposal of **Construction, Demolition, and Debris (CD&D)** waste at SWACO facilities. This change is being implemented in accordance with **Ohio Senate Bill 147**, signed into law on **July 1, 2025**.

Beginning Monday, September 29, 2025, SWACO will officially designate CD&D as separate from **Municipal Solid Waste (MSW)**.

As a result:

- **CD&D will no longer be accepted at SWACO transfer stations.**
- **All CD&D waste must be taken directly to the Franklin County Sanitary Landfill**, where it will be accepted at a rate of **\$39.75 per ton**.
- **Any CD&D loads found delivered to transfer stations will be subject to a \$500.00 prohibited load fee.**

We strongly encourage all haulers and customers to begin preparing now to ensure a smooth transition and avoid disruptions or penalties once this policy takes effect.

If you have any questions or require further information, please contact us at **(614) 871-5100** or visit swaco.org.

Thank you for your attention to this matter and for your continued partnership.

Sincerely,

Scott Perry

Assistant Executive Director
SWACO



Notice of Credit Card Processing Fee Effective March 1, 2025

Dear SWACO Customer,

At SWACO, we are dedicated to providing exceptional service to Franklin County. To maintain these high standards amidst increasing operational costs, we are making a modest adjustment to our payment processing policy.

Effective March 1, 2025, a 3% processing fee will be applied to all payments made using a credit card. Please note that payments made by check will not incur this fee.

This adjustment will help offset the transaction costs imposed by credit card companies, allowing us to continue serving you efficiently and effectively. The 3% processing fee will be clearly displayed on your receipt for your review.

We appreciate your understanding and look forward to serving you in the future

Sincerely,

Patrick O'Block

Patrick O'Block

Senior Accounting and Finance Manager



History of SWACO

SWACO was established in **1989** and its first two years were devoted to developing the initial solid waste management plan for the Solid Waste District (the "District").

In **1991**, SWACO purchased the then 3,333 ton-per-day Franklin County Sanitary Landfill (the "Landfill") from the Franklin County Commissioners.

In **1993**, SWACO added a 90-megawatt, 2,000 ton-per-day resource recovery facility (the "Waste-To-Energy Facility" or "WTEF") and two solid waste transfer stations through a long-term lease with the City of Columbus (the "City"). SWACO also acquired the Franklin County (the "County") closed landfill (the "Model Landfill") as part of the acquisition of the Landfill.

SWACO closed all but the waste receiving portion of the WTEF at the end of **1994** because of its inability to generate revenues sufficient to operate the facility and pay the lease obligation to the City.

SWACO converted the waste receiving portion of the facility to a solid waste transfer station and negotiated revised lease terms with the City. Pursuant to the modified lease, SWACO implemented new fees in **1999** applied to all solid waste generated within SWACO's jurisdiction and dedicated to the payment of the lease.

In **2005**, SWACO demolished the waste incineration portions of the facility, retaining the transfer station and certain buildings and structures that SWACO used for recycling activities.

The remaining buildings and structures were destroyed by fire in 2008, leaving only the transfer station. With the closure of the WTEF in **1994**, and the resulting loss of disposal capacity, SWACO began the process of obtaining a permit from the Ohio Environmental Protection Agency (the "OEPA") to expand the Landfill to meet the additional disposal requirements of the District.

In **1997**, the permit was approved adding 49 million cubic yards of capacity to the Landfill, sufficient to meet SWACO's disposal requirements for at least 25 years and increasing the daily capacity to 6,000 tons.

A further modification to the permit, approved in **2009**, added 3.5 million cubic yards to the Landfill's capacity and a new permit was approved in **2018** giving a total airspace of 97 million cubic yards.

In **2011**, the OEPA granted SWACO's request to increase its daily capacity from 6,000 to 8,000 tons.

In **2017**, SWACO sought to and successfully lowered the tipping fee collected at the Landfill by \$3 per ton and continued to make strategic advancements to diversify operational revenue sources including royalties collected from a public-private partnership for the sale of landfill gas which is cleaned and put back into a production use as renewable natural gas.

In **2020**, SWACO entered a new partnership with a private developer to lease Model Landfill for the intent of building a solar park. SWACO will receive an escalating rental payment per megawatt of installed electricity capacity at the closed landfill site.

In recent years, SWACO has continued to make significant investments in diversion programs, outreach, and education with the goal of reducing the district's reliance on the Landfill with particular focus on improving residential recycling and creating new opportunities for organic diversion. In **2023**, SWACO opened a new Recycling Convenience Center for hard-to-recycle items and awarded more than \$168,000 in grants to area non-profits, schools, and other public sectors partners to help them achieve sustainability goals.

In **2025**, more advancements in recycling for the commercial sector, including financial incentives for businesses, hospitals, schools, colleges, and universities are planned as well as the revival of the pass-through grants program.





Franklin County Sanitary Landfill

About The Landfill

Built in 1984, the landfill is a highly sophisticated facility designed to safely dispose of municipal solid waste (MSW) - more commonly known as household trash - in a way that protects the environment and public health. SWACO manages the Franklin County Sanitary Landfill (FCSL), a publicly owned entity that serves 41 communities in central Ohio, including all of Franklin County and a few neighboring areas. SWACO is committed to managing this valuable community asset in the most transparent, sustainable, environmentally friendly, and fiscally responsible manner possible.

Road Upkeep

SWACO has several tools to maintain the roadways in and around the facility. The fleet includes five street sweepers to clean debris from paved surfaces. SWACO also operates two water trucks for dust control and washing paved roadways, if needed. Finally, SWACO installed a state-of-the-art wheel wash system that all trucks must use in wet, muddy conditions. The automated system cleans the wheels of vehicles exiting the landfill, protecting the environment and motorists from potential hazards.

Daily Operations

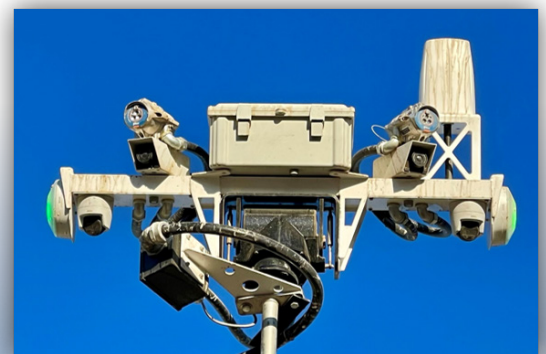
The Franklin County Sanitary Landfill (FCSL) receives approximately 5,000 tons of MSW per day. The 25 employees who operate the FCSL focus on customer services, safety, and compliance daily.

Odor Control

SWACO utilizes an odor-neutralizing system around the perimeter of the landfill that releases a lilac-scented fragrance, minimizing odors beyond the landfill boundary.

Fire Rover Systems

SWACO has implemented advanced fire-detection technology across its facilities to enhance safety, protect assets and minimize operational disruptions. At the transfer stations, Fire Rover systems provide continuous thermal monitoring and automated fire suppression, allowing potential fires to be detected early and extinguished rapidly with minimal staff intervention. At the landfill, the Fire Rover OnWatch system delivers round-the-clock thermal surveillance to identify hot spots and emerging fire risks. While it does not actively suppress fires, it provides immediate alerts to staff and authorities so response actions can be taken quickly, reducing the likelihood of escalation and supporting safe, proactive landfill operations.



Equipment Used

- ▶ 5 836 Compactors
- ▶ 5 D8T Dozers
- ▶ 4 Truck Tippers
- ▶ 2 D6T Dozers
- ▶ 4 Excavators
- ▶ 4 40-ton Dump Trucks
- ▶ 2 Water Trucks
- ▶ 2 Backhoes
- ▶ 6 Front- End Loaders
- ▶ 1 Grader
- ▶ 1 Smooth Drum Roller
- ▶ 4 Street Sweepers, as well as a backhoe sweeper attachment
- ▶ 2 Fuel Trucks
- ▶ Various other pieces of support equipment and vehicles

EPA Compliance

The Franklin County Sanitary Landfill serves as a model for safe operations, compliance, innovation, and the use of best practices. In fact, the Ohio EPA often brings representatives from other solid waste districts in Ohio to the landfill to watch and learn from our systems and procedures. SWACO is proud to be an industry leader in this region and the country.

Daily Cover

At the end of each day, SWACO covers the newly placed waste, a process that helps reduce odors, contain litter, prevent fires, and deter pests. Staff uses soil, fire resistant tarps, and a product called Posi-Shell as its three primary cover materials. The alternative daily cover tarps are made of a geosynthetic material specifically designed for alternative daily cover. Posi-Shell, when mixed with water and sprayed on the landfill, forms a mortar-like substance that provides an additional layer of protection against wind, rain, odors, and pests. Using these alternative daily cover options reduces the amount of soil used by 1500 - 3000 cubic yards per week and is more cost effective than using soil.

Leachate Collection

Liquid that comes into contact with or has been released from solid waste is called leachate. Landfills are required to have a leachate collection and management system. The bottom of each cell has collection pipes and aggregate that direct the leachate to sumps. Each sump pumps the liquid to a leachate lagoon where the main station further pumps the leachate through approximately 5.5 miles of SWACO-owned force main to the City of Columbus Southerly Wastewater Treatment Plant.

Being a Good Neighbor

With the heavy amount of trash hauling traffic around the FCSL, litter can be a problem. As a community service, SWACO employees regularly remove litter along several roadways in Jackson Township and along a stretch of I-71 to ensure they are clean and safe for travel.



Landfill Scale House

The current FCSL Scale House was completed in 2020. It has a state-of-the-art scale system, operating 13 hours a day Monday through Friday and seven hours on Saturday. The Scale House has four full-time weigh station representatives and one Customer Service and Operations Systems Manager who provide continuous service to customers. In 2025, the Scale House handled an average of 800 transactions on weekdays and 315 transactions on Saturdays.



Engineering and Compliance

The Engineering and Compliance Department has eight staff members.

The Engineering Team is responsible for planning and constructing the landfill's buildout. The Franklin County Sanitary Landfill has a solid waste "Permit-to-Install" (PTI) that is approved by the Ohio EPA. The PTI shows the approved sequence of construction for landfill cells and other engineered components. Each year, the Engineering Team updates the buildout for the next five years. This helps set the capital budget as well as schedule design, bid, and construction.

Recently, the Engineering Team completed construction of cell Phase H5B, the Resident Pad and Entrance Road Improvement Project, and a Site Development Project, which included relocating existing utilities and other site features in preparation for future cell construction. Currently, the team is designing future soil borrow sites, gas system expansion, and work at Model landfill and Morse Road Transfer Station.

The Compliance Team is responsible for regulatory compliance at the FCSL, the closed Model Landfill, and assists with compliance at both transfer stations. The Compliance Team maintains a detailed calendar noting sampling, testing, monitoring, and reporting deadlines. The team performs as much of the sampling and testing as possible; however, they are assisted by consultants and analytical laboratories.

Stormwater at the Landfill

The Franklin County Sanitary Landfill has a National Pollutant Discharge Elimination System (NPDES) permit. This Permit is required by the Ohio EPA. This permit regulates the concentration of contaminants that the Landfill can discharge out of the sites' four sedimentation ponds which capture most of the stormwater that runs off the landfill's surface. One of the common contaminants of concern is TSS or Total Suspended Solids. Analytics like pH, temperature and conductivity are also monitored and reported.

Municipal Solid Waste Landfills are heavily regulated when it comes to air pollution. Proper handling of this gas is governed by the National Emission Standards for Hazard Air Pollutants (NESHAP), which are standards developed by the USEPA via the Clean Air Act and strictly adhered to by SWACO. The Franklin County Sanitary Landfill has an Air Permit to Install and a Title V Permit which spells out these requirements and how they are met.

Transfer Stations

The Transfer Stations also have regulatory requirements and periodic reporting essential to operation. This includes Storm Water Pollution Prevention Plans, Spill Prevention Control and Countermeasures, Fuel Storage Tank inspections and record keeping, Radiation Monitoring, and a Solid Waste Transfer Facility Daily log of Operations.

General Reporting

Much of the reporting is required by the divisions of the Ohio EPA, such as Air Pollution Control, Materials and Waste Management, and Surface Water. There is a significant amount of monitoring, record keeping, and reporting that is necessary in order to maintaining compliance. In addition, sampling and reporting is also provided to the City of Columbus Industrial Wastewater Pretreatment Division.

Turning Landfill Gas to Energy

SWACO has partnered with Archaea Energy, a High BTU facility, to utilize the FCSL landfill gas as a renewable resource.

Landfill gas is produced by the breakdown of organic materials within the disposed waste. As the bacteria within the landfill consume organic materials like food, paper and wood, gases are produced. SWACO's landfill gas is made up of roughly 55% methane and 40% carbon dioxide with the other 5% consisting of mostly nitrogen, small amounts of oxygen, and trace amounts of other gases. In comparison, pipeline grade natural gas is close to 100% methane. Archea "cleans" and treats the gas generated from the landfill and inserts it into a pipeline.

SWACO's GCCS sends over 4,800 MBTU (million British Thermal Units) per day. A BTU is a measure of energy in fuel. Much of the landfill gas is being converted into natural gas for use, which can reduce the usage of natural resources. For perspective, SWACO sends enough gas to Archaea to power over 13,000 homes per year.

As a result, SWACO receives an average royalty payment from the sale of the gas over \$5 million per year. This money is reinvested into waste diversion programs and services for the community.

Gas Collection and Control System

Both the Engineering and Compliance Teams design and manage an annual Gas Collection and Control System ("GCCS") Construction schedule, which serves to maintain compliance requirements and act as a source of revenue for SWACO. Per federal regulations, a GCCS must be installed in a cell within five (5) years of accepting waste, but SWACO installs a GCCS prior to the required deadline. In fact, SWACO has designed GCCS components into the cell construction projects allowing gas collection as early as a year from initial waste placement. This helps control odors and collects gas sent to an onsite landfill gas to energy plant, where the gas is "cleaned" and put into the Columbia Gas pipeline. The plant is operated by a third party, but SWACO receives royalties for the gas that is sold.

SWACO's Gas Collection and Control System (GCCS) consists of approximately 300 gas extraction wells and miles of underground piping which conveys the gas under vacuum to either SWACO's flare for destruction or to Archaea Energy's High BTU facility for treatment. SWACO currently has 100% gas collection coverage over regulatory applicable areas.



SWACO's Gas Collection and Control System (GCCS)

Transfer Stations

SWACO's transfer stations are facilities where municipal solid waste is offloaded from private and commercial waste collection vehicles under roof onto what is called a tipping floor. The solid waste is then loaded into SWACO's much larger semi-tractor trailers and hauled to the Franklin County Sanitary Landfill by SWACO employee drivers. This reduces traffic into the landfill and provides a service to all who unload there.

The Jackson Pike and Morse Road Transfer Stations service only registered refuse vehicles such as front, rear, and side loaders, and roll-off trucks operated by the City of Columbus and other commercial waste haulers. To ensure safety, residents are not permitted to use SWACO Transfer Stations.

History

In 1994, SWACO converted the then-existing shredder facilities into transfer stations following the closure of the Waste to Energy plant. SWACO and the City of Columbus entered into a lease transfer agreement providing the City would bring their waste to one of SWACO's facilities for the next 50 years. The City of Columbus was the main customer utilizing the transfer stations at the time; these stations provided easy access for the trucks to unload and return to their route in a timely manner instead of having to drive to the landfill. SWACO operated four (4) transfer stations: Morse Road, Jackson Pike, Georgesville Road, and Alum Creek. However, transfer operations ceased at the Alum Creek facility due to its proximity of the Jackson Pike Transfer station.

In 2011, SWACO invoked flow control and the transfer stations began to receive an increase in volume from the commercial haulers. In 2013, the Morse Road Transfer Station underwent construction to increase operations to receive 1,000 tons per day. The renovated facility opened in March of 2013. Due to the age and condition of the facility, the Georgesville Road Transfer station closed in October 2013. Both the Jackson Pike and Morse Road facilities serve as the only SWACO transfer stations for the District.



Model Landfill

The Model Landfill is located at 3299 Jackson Pike, approximately five miles southwest of downtown Columbus. It was an active landfill until 1985, and SWACO took over the real estate in 1989. It was subsequently developed into the Phoenix Links Golf Course, which eventually closed in 2015. The land is still owned and maintained by SWACO.

Fleet and Facilities

The Fleet and Facilities Department manages all repairs and maintenance to SWACO property, buildings, on-road and off-road equipment, and all specifications, bidding, and acquisition of Capital Equipment daily. Staff utilizes planning and scheduling tools to manage daily work for internal customers and respond to all non-scheduled service needs for property, buildings, and equipment. In 2024, the Fleet and Facilities team processed 4,166 work orders in support of daily operations at SWACO. The staff consists of six mechanics, two inventory control specialists, two building maintenance technicians, two laborers, one facility supervisor, one fleet supervisor, and one fleet and facilities manager. The Manager is responsible for approximately 80-100 parts and service contracts at any one time.

Parts and Purchasing

This department is staffed by two inventory control specialist who receive and process all requests for parts, materials, supplies, and PPE for SWACO employees. Last year, they issued 11,295 parts as part of their fleet support daily responsibilities. The Parts Department manages all stock and non-stock parts from ordering, receiving, charging them to work orders, and processing all packing slips and invoices to the Finance Department.

Fuel and Tire Usage

In 2024, SWACO consumed 690,492 gallons of fuel in support of its transfer and landfill operations. 332 tires were replaced in 2024.

Carbon Emissions

SWACO embraces sustainability and is on a path to achieve a high-level strategic goal to reduce the organization's carbon footprint. Our long-term strategic goal to reduce the organization's carbon footprint for assets managed by SWACO's Operations team is always considered when decisions are made for Capital Equipment purchases and Capital Outlay projects. Many internal policies have been implemented, such as the Anti-Idling Policy that restricts the amount of time SWACO vehicles are able to idle. Trucks and heavy equipment are programmed to shut off after idling for five (5) minutes. SWACO has also been designated as a One-Star Ohio Green Fleet through the Clean Fuels Ohio's statewide Ohio Green Fleets program. The Ohio Green Fleet's program recognizes fleet efficiency and environmental performance. SWACO has a phased plan to replace current vehicles with vehicles and equipment that operate on alternative fuels or battery power.



Safety at SWACO

The solid waste industry is the sixth deadliest occupation in the United States and Canada, ahead of police officers, firefighters, and other first responders. Thus, the safety of employees and our daily operations is a top priority.



Personal Protective Equipment (PPE)

SWACO utilizes several different types of PPE daily. All employees are provided with a safety backpack filled with a hard hat, reflective safety vest, safety glasses, hearing protection, mini first-aid kit, safety gloves, and a safety manual. Uniform items such as steel toes or composite work boots, and PPE t-shirts, jackets, and hoodies are also provided.

Training

Training is an integral part of keeping our employees safe, so monthly training sessions on various topics are provided for all SWACO employees. Landfill and transfer employees participate in "Toolbox Talks" provided by the supervisors relating to their specific job tasks multiple times per week, and all employees complete the Smith System Defensive Driving training course. Employees who have an accident must go through remedial training on the equipment specific to their job. The Safety Manager also provides a safety message that is shared during the daily Operations call and displayed on the television monitors at all locations.

Safety Compliance

To stay in BWC compliance, the Safety Manager must complete annual reports, an annual safety action plan, attend monthly Safety Council meetings, provide the monthly training along with annual reasonable suspicion training to maintain the advanced level of the BWC Drug Free Safety Program. SWACO must also maintain, report, and display the OSHA Form 300 for Work-Related Injuries and Illnesses.

Safety Committee

SWACO has a Safety Committee that meets monthly to work on various safety items and create new programs. The newest program that has proven to be successful is the Operations Safety Incentive Program. This program rewards employees monthly who do not have any at-fault, preventable, or moving citations. Monthly payouts increase quarterly until an employee reaches a maximum of \$560 for going a full year without an incident.

Accounting & Finance

Accounting and Finance is responsible for recording and reporting revenue and expenditures in generally accepted accounting principles. As a political subdivision of the state of Ohio, Accounting and Finance is responsible for being good stewards of public funds. Providing top notch customer service to its internal and external customers as well as providing meaningful and measurable financials to management and the Board of Trustees. Ensuring funding mechanisms are in place to expedite infrastructure, building development, and day-to-day operations is paramount to a well-functioning fiscal department.

Innovation & Programs

In addition to the safe management of the landfill, SWACO is tasked by statute with the reduction of our community's reliance on landfilling through the development of programs and services that reduce waste and increase diversion. This is the primary function of the Innovation and Programs Department. The initiatives managed by this department are established and funded through the development of the Solid Waste Management Plan which is revised and ratified every five-to-seven years.



The Innovation and Programs Department comprises one of the principal SWACO departments for the attainment of the overall goals and objectives of the agency.

Departmental responsibilities

The purpose of the Innovation and Programs Department is to increase waste reduction and diversion by:

Providing programs and services that enhance the public's awareness, education, and participation in effective waste diversion practices.

Supporting the development of services and infrastructure for collecting and processing waste stream materials for remanufacturing into new products.

Creating supportive and informed policies that align and accelerate waste diversion or the economic, environmental, and social benefits.

Establishing economic development activities that grow and strengthen markets for recovering waste stream materials and create jobs and revenue for the region.



Program Areas

Grant Program - Kristi Higginbotham

- Community Waste Reduction Grants
- Event Waste Reduction Grants
- Targeted & Special Project Grants

School Programs - Danna Lotz

- School Consortium & Contract Assistance
- School Recycling Resources & Champions Program
- School Food Waste Resources
- Presentations & Outreach

Business Programs - Sean Collins and Katy Burkholder

- Business Recycling Champions Program
- Waste Reduction & Diversion Resources
- Technical Assistance
- Recognition Program
- Financial Incentives
- Presentation and Outreach

Outreach - Maya Hammond

- Webinars
- In-Person Presentations
- Tabling and Events
- Workshops
- Partnership Projects
- 3Rs Ambassador Program

Other Programs

- Household Hazardous Waste
- Drop-Off Recycling Program
- Yard Waste Program
- Environmental Crimes Taskforce

Food Waste Initiative - Sara Gallaugher

- Composting Infrastructure
- Food Waste Champions Program
- Awareness & Education
- Food Waste Reduction & Rescue
- Community Engagement

Landfill Tours - Kim Chapman

- School Groups / Field Trips
- Community Groups & Organizations
- Public Tours
- Virtual Tours

Community Programs - Sheryl Cunningham

- Community Consortium & Contract Assistance
- Community Recycling Cart Grant Initiative
- Recycle Right Educational Programming
- Presentations & Outreach

Additional Diversion Efforts Achieved Through

- Developing Strategic Partnerships with local governments, businesses, institutions, and community organizations.
- Supporting economic and market development through advising and promoting new and existing waste stream diversion services and remanufacturing industries
- Collecting and reporting data on waste diversion activities throughout the district.
- Developing and implementing the district's Solid Waste Management Plan.





SWACO is dedicated to helping residents and businesses in Central Ohio increase waste reduction, reuse, recycling, and safe disposal. We can all work together to take steps to keep recoverable materials from entering the landfill by reusing items, recycling correctly, and composting whenever possible.

The following information identifies several locations that accept some common materials and can help to avoid landfill disposal of these items.



76% of the material that currently ends up in Franklin County's landfill has the potential to be diverted.



Franklin County Waste Stream

Recycle Right, Make a Difference

By improving your recycling habits, you can help Franklin County reach a 75% recycling rate (by 2032) and contribute to a healthier, cleaner environment. The benefits of those efforts will extend far beyond protecting our air, waterways and natural resources.

Recycling correctly has many economic benefits too. Recycling supports hundreds of Central Ohio businesses and thousands of jobs in our community, keeping our local economy strong.

Recycle



Paper & Cardboard
Please flatten



Plastic Bottles, Jugs, Tubs & Cups
Lids accepted; remove straws



Glass Bottles & Jars
All colors accepted



Metal Cans & Cups
Remove aerosol tips



Cartons
Rinse and remove lids



Don't Bag Recyclables
Keep them loose

Not Accepted



Plastic Bags, Wrap, or Film



Batteries, Propane Tanks, or Other Flammables



Tanglers
Hoses, wires, chains, clothing, or electronics



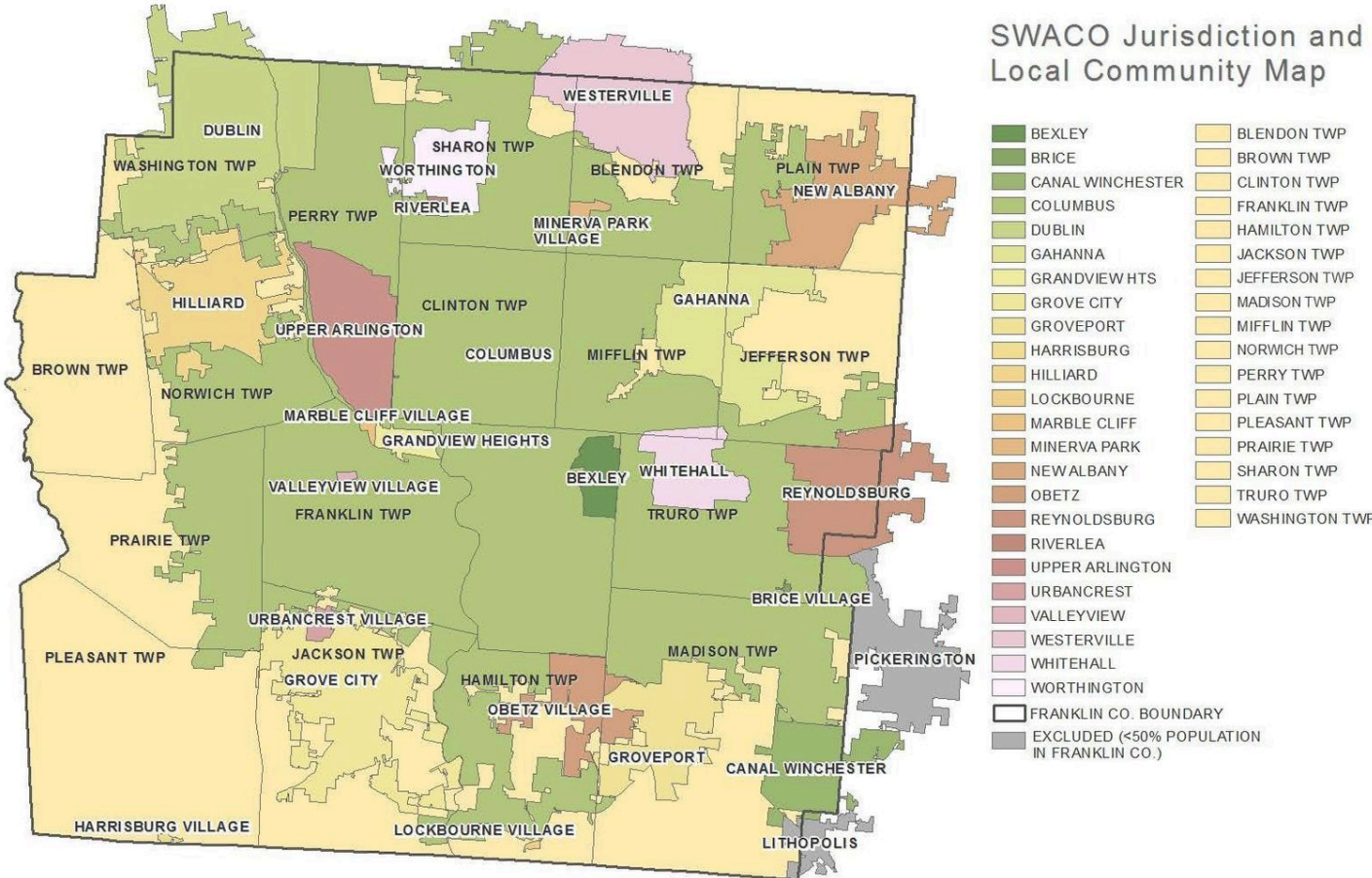
Plastic or Foam
Plates, food containers

Please visit RecycleRight.org to find the full list of locations.

District Map

SWACO's district includes all municipalities where the majority of the municipality is in Franklin County. This includes portions of the surrounding counties, if the majority of the municipality is in Franklin County.

SWACO Jurisdiction and Local Community Map

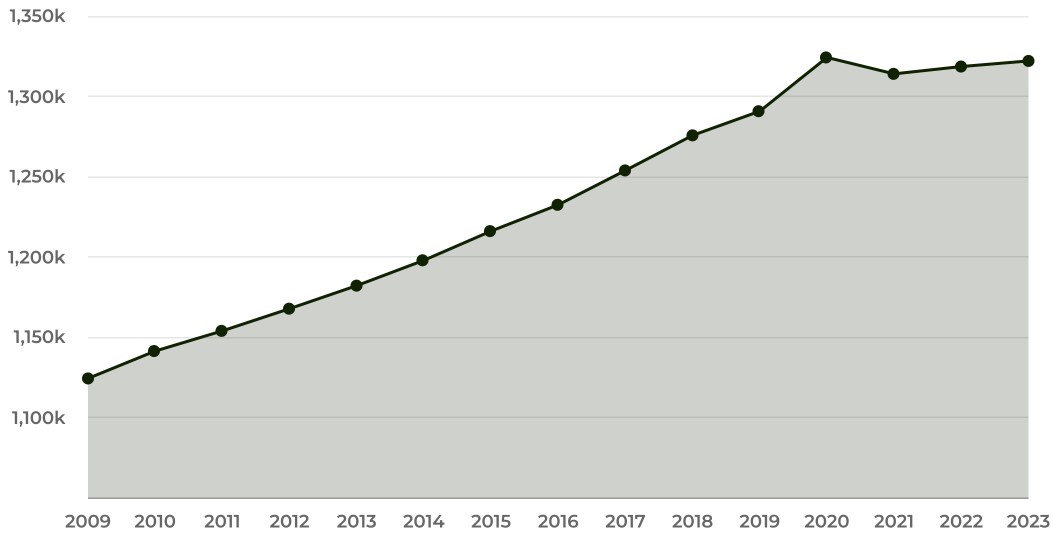


Population Overview



TOTAL POPULATION
1,321,635

▲ **.3%**
vs. 2022



* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses

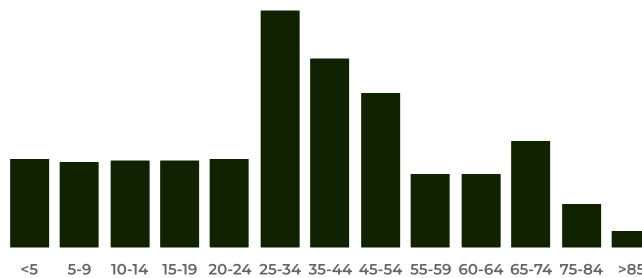


DAYTIME POPULATION
1,415,405

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

* Data Source: American Community Survey 5-year estimates

POPULATION BY AGE GROUP



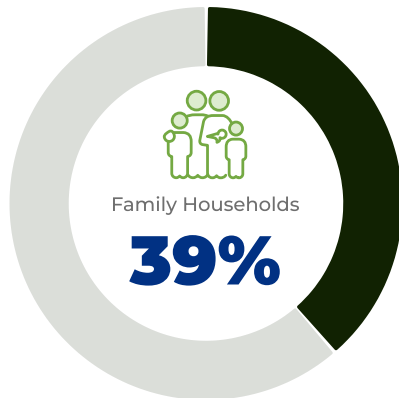
Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

* Data Source: American Community Survey 5-year estimates

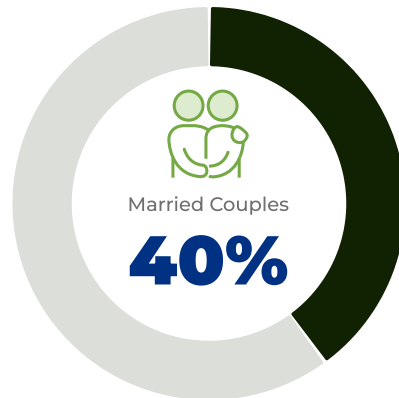
Household Analysis

TOTAL HOUSEHOLDS
547,922

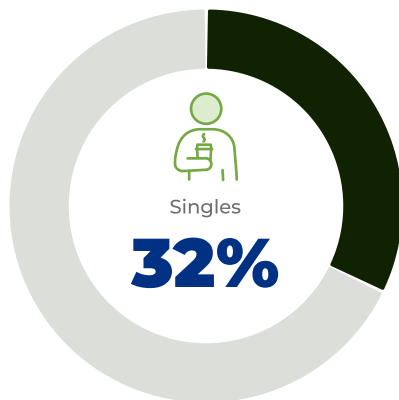
It is important to consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the tax base.



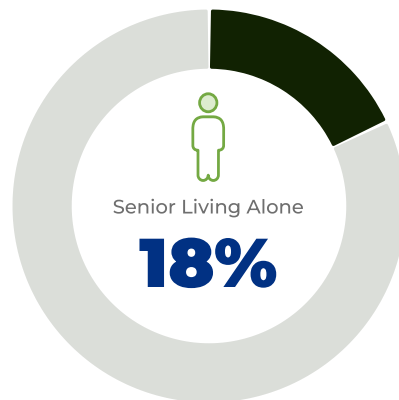
▼ **24%**
lower than state average



▼ **14%**
lower than state average



▲ **6%**
higher than state average

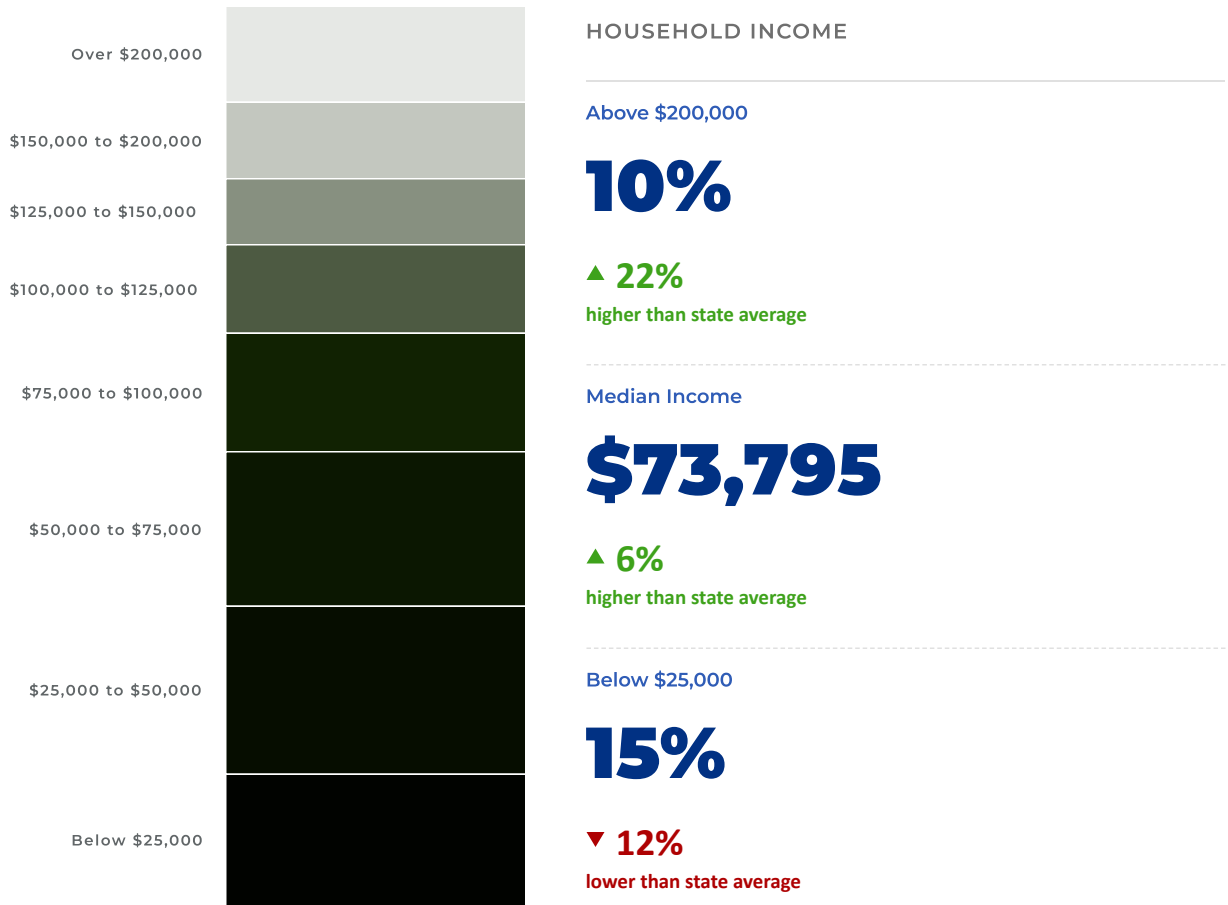


▲ **34%**
higher than state average

** Data Source: American Community Survey 5-year estimates*

Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



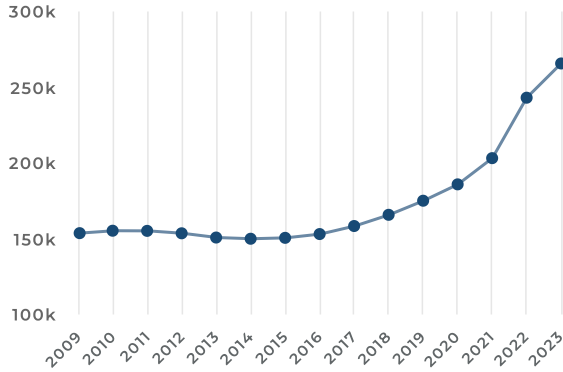
* Data Source: American Community Survey 5-year estimates

Housing Overview



2023 MEDIAN HOME VALUE

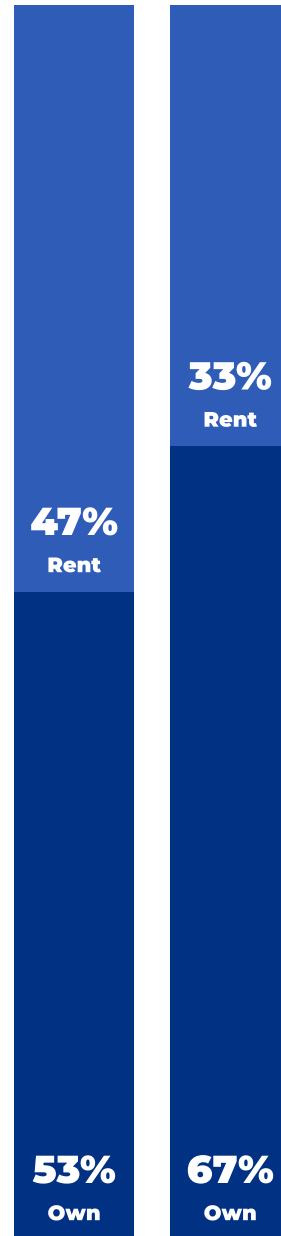
\$265,700



* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

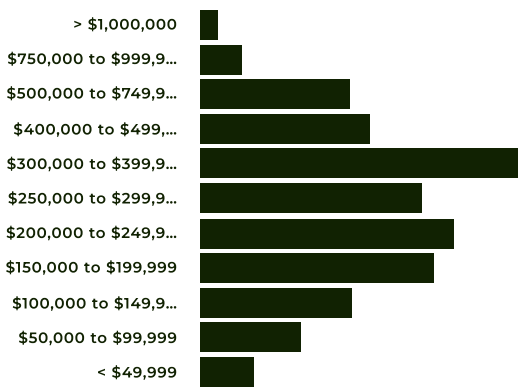
HOME OWNERS VS RENTERS

Central Ohio State Avg.



* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

HOME VALUE DISTRIBUTION



* Data Source: 2023 US Census Bureau (<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.

Table of Organization

FEBRUARY 2026 UPDATE

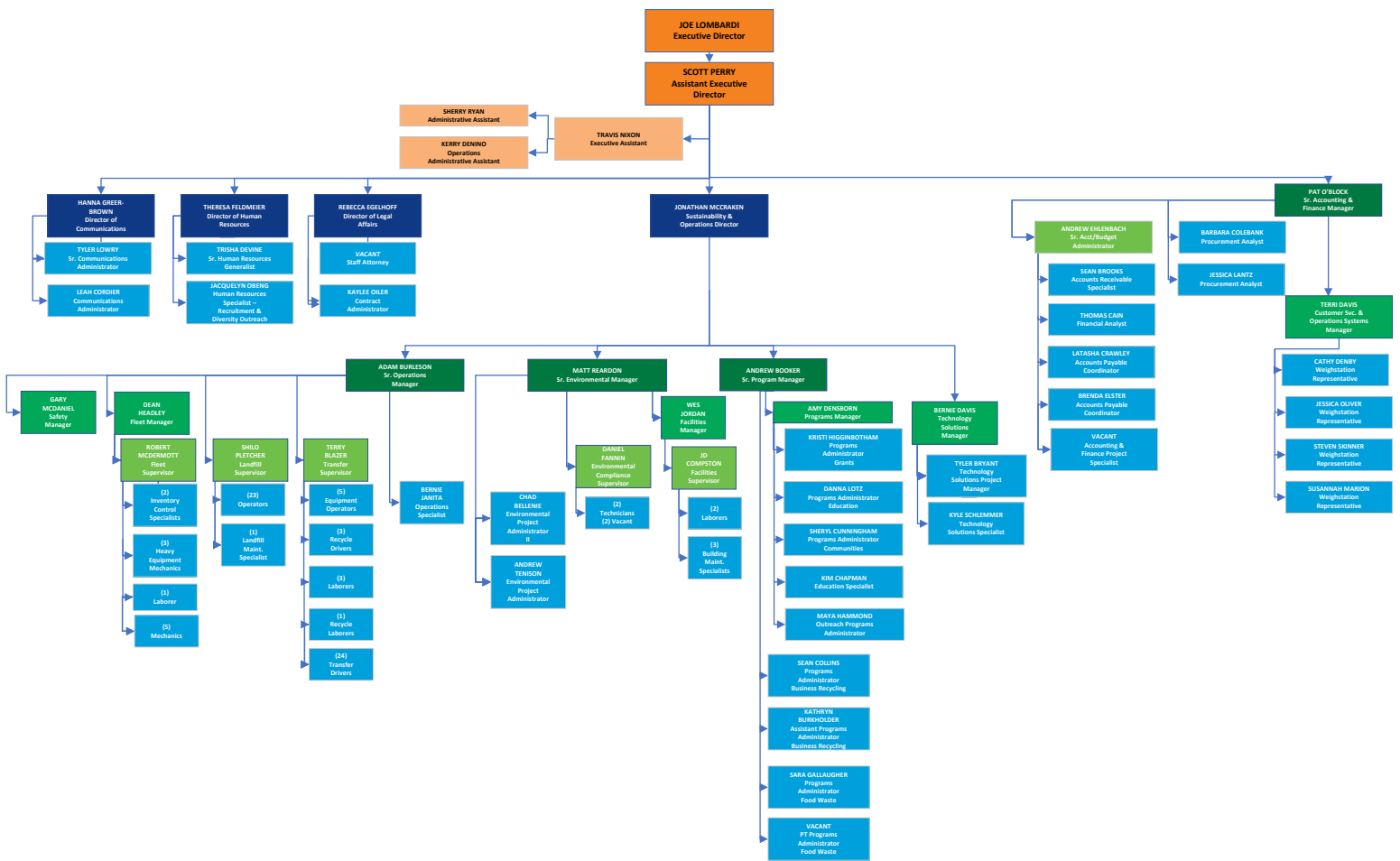


Table of Organization

FEBRUARY 2026 UPDATE

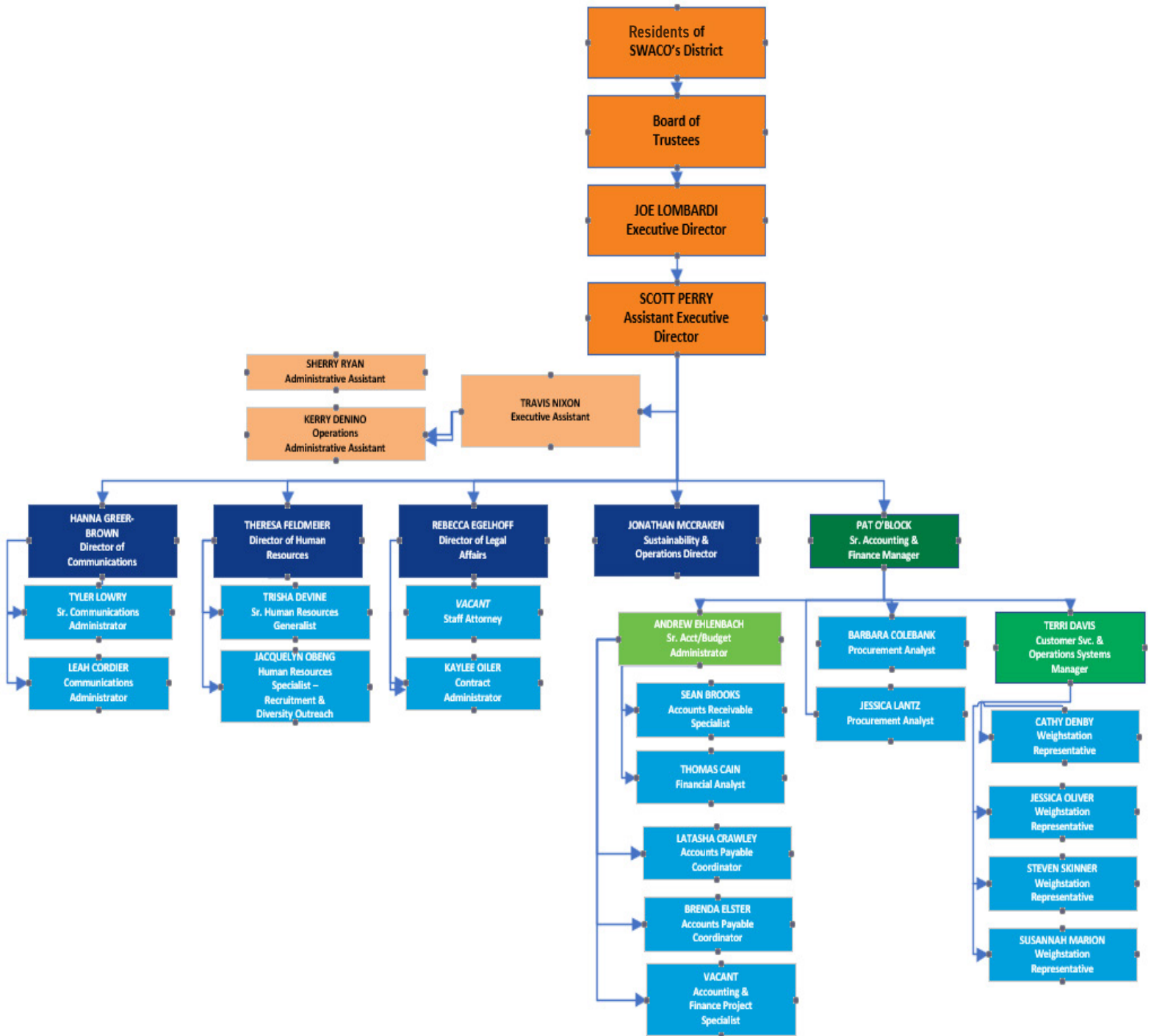


Table of Organization

FEBRUARY 2026 UPDATE

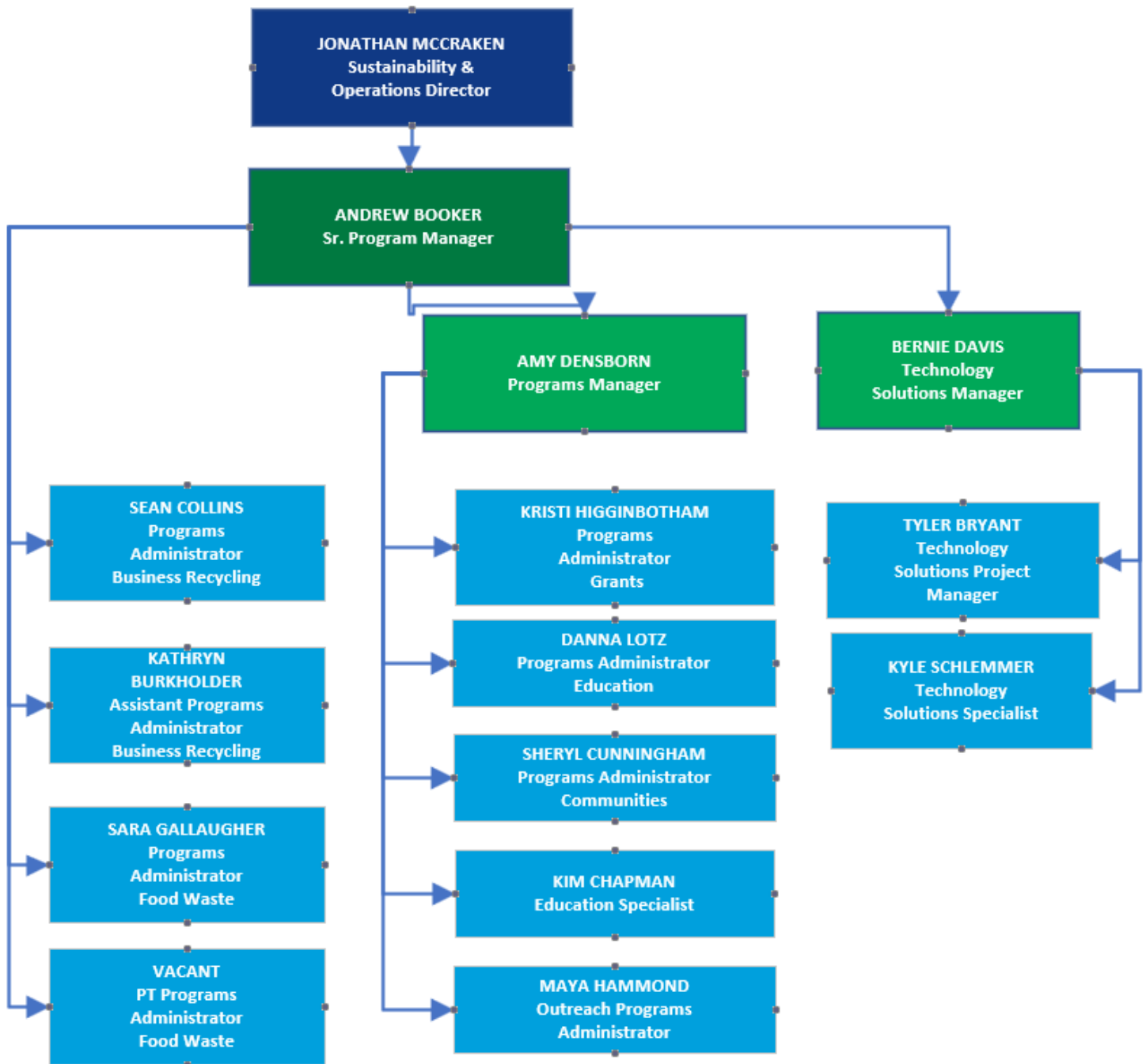
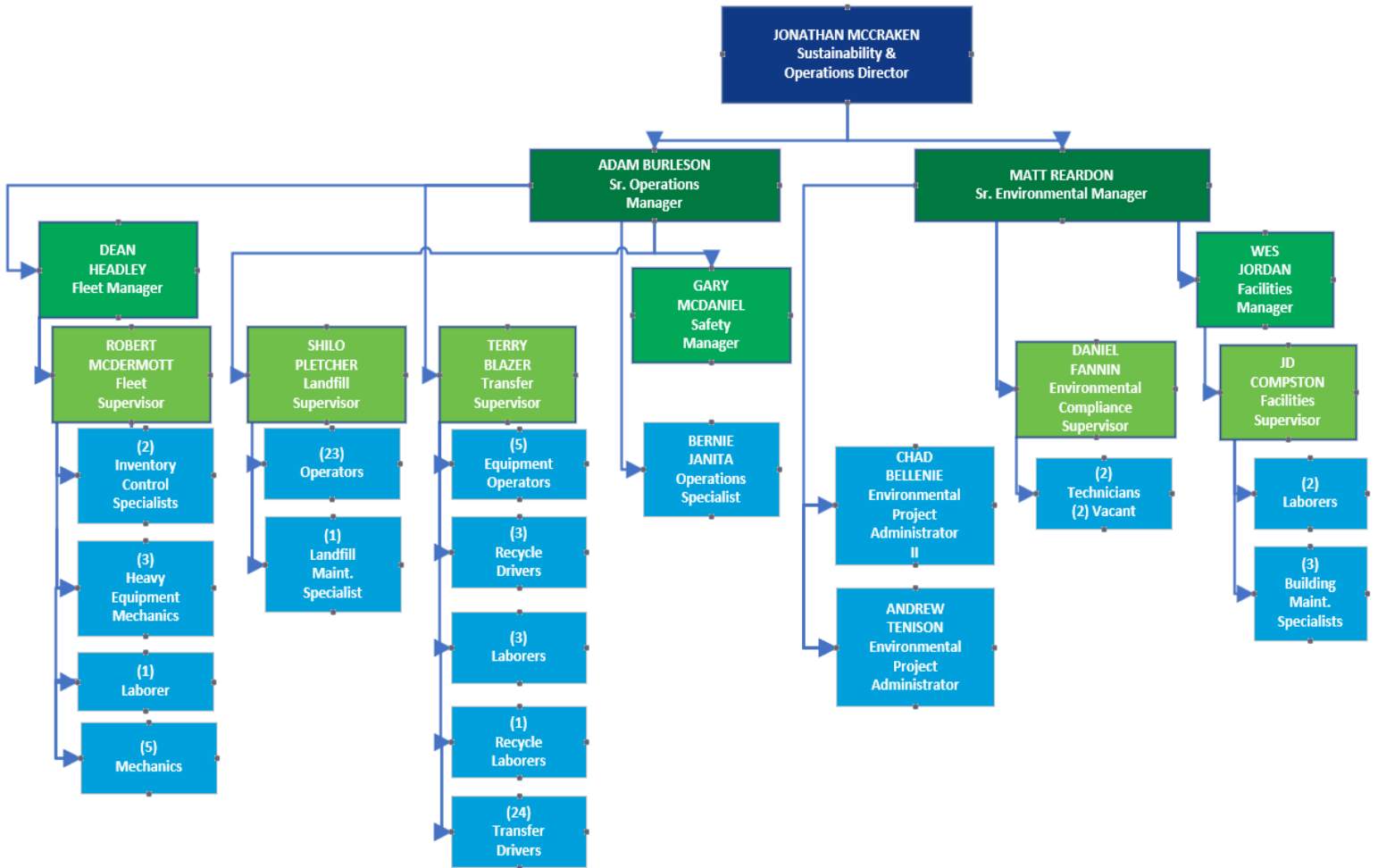


Table of Organization

FEBRUARY 2026 UPDATE



Fund Structure

SWACO reports the following major proprietary funds:

The **Operating Fund** receives all income derived from the operations of SWACO's landfill and waste transfer facilities including tipping fees, waste transfer fees, investment income, and certain other revenues. Revenues are used to support the operations of SWACO's solid waste facilities and to pay certain costs of discontinued operations of SWACO. Operating Fund revenues are derived primarily from rates and charges established pursuant to ORC Section 343.08.

The **Program Fund** receives Generation Fees authorized by ORC Section 3734.57 paid on waste generated in the Solid Waste District and disposed of at SWACO's landfill or out-of-district landfills. Revenues are used only to support solid waste recycling, reuse, and reduction programs operated by SWACO in support of SWACO's solid waste plan. Interfund charges shown in the Program Fund under operating expenses are comprised of charges to the Program Fund for administrative and operational support.

Overview of the Financial Statements:

SWACO's financial statements are prepared on the accrual basis in accordance with accounting principles generally accepted in the United States of America and promulgated by the Governmental Accounting Standard Board ("GASB"). The financial information of SWACO is accounted for in two enterprise funds in order to reflect limitations and restrictions placed on the use of available resources. The Operating Fund is used primarily to account for revenues and expenses related to the operation of SWACO's Sanitary Landfill and solid waste transfer facilities. Except for certain fees restricted to the payment of a lease obligation and related bonds, the fund may be used for any other lawful solid waste management purpose deemed appropriate by the Board of Trustees. Generation Fees in the Program Fund are restricted by state statute to certain solid waste reduction, recycling and reuse purposes. Generation fee proceeds are derived from \$5.00 per ton included in the tipping fee, and additional program funds are received from grant income. Following this MD&A are the basic financial statements of SWACO together with notes, which are essential to a full understanding of the data contained in the financial statements. Included in the financial statements for SWACO are the following:

- Statement of Net Position – This statement presents information about all of SWACO's assets, liabilities, and deferred outflows and inflows with the difference between them reported as net position.
- Statement of Revenues, Expenses and Changes in Net Position - This statement includes all operating and non-operating revenues and expenses for SWACO and shows the change in SWACO's net position during the most recent year.
- Statement of Cash Flows – This statement reports cash and cash equivalent activities for the year. A reconciliation of operating income to net cash provided by operating activities is provided.



Basis of Budgeting

Budgeting, Tax Levy and Appropriations Procedures

Using guidelines established by SWACO's Executive Director, staff prepare the Operating Budget, as well as the Capital Equipment Plan ("CEP") and Capital Outlays Plan ("COP"). Each SWACO department director, along with their teams, completes a draft budget request which is submitted to Accounting and Finance and is included in a consolidated draft SWACO operating budget, which is shared with the Executive Director. Budget meetings are held and include the Executive Director, staff from Accounting and Finance, department directors and managers. During these meetings, staff present plans and justifications for departmental budget requests. With the approval of the Executive Director, the budget is updated and shared with SWACO's Audit and Finance Committee ("AFC"). The AFC reviews and makes recommendations to SWACO's draft budget and refers the draft to the entire Board of Trustees for consideration and adoption. SWACO's Capital Improvement Plan ("CIP") is facilitated in a similar manner. As directors compile their capital needs, they are submitted to Accounting and Finance. The CIP is presented to the AFC and thus referred to the entire Board of Trustees for ultimate adoption, which would include any, if applicable, approved ad valorem tax levy for debt service.

SWACO does not currently levy any ad valorem property taxes. Consequently, SWACO does not submit a tax budget. If SWACO ever has to use ad valorem property taxes within the ten-mill limitation as a source of payment of debt charges on its general obligation debt and thereby preempt a portion of the inside millage allocated to overlapping subdivisions, SWACO will be required to prepare a tax budget for the fiscal year(s) during which those taxes are to be used to pay those debt charges. The tax budgeting process for a fiscal year would begin with the preparation, and then the adoption by July 15 of the prior year, of a tax budget for the fiscal year. For debt service, the tax budget must show the amounts required, the estimated receipts for payment from sources other than ad valorem property taxes, the net amount for which a property tax levy must be made, and the portions of that levy to be inside and outside the ten-mill limitation. The tax budget would then be presented for review and approval by the Franklin County Budget Commission comprised of the Franklin County Auditor, Treasurer and Prosecuting Attorney. Such a review would include a determination of any required levies for debt service inside and outside the ten-mill limitation.

Basis of Budgeting and Financial Statement Preparation

All funds at SWACO are budgeted and reported on an accrual basis. SWACO is audited on an annual basis and all financial reports contained in SWACO's Annual Comprehensive Financial Report ("ACFR") are prepared and presented on an accrual basis. As part of the annual budget process, SWACO reviews the resources available to ensure adequate resources are available to fund the budget. SWACO is guided by the "Operating Fund Reserve Policy" and "Program Fund Reserve Policy" to ensure adequate resources are on hand. In addition, SWACO has a "Debt and Financing Management Policy" that allows for debt to be issued to fund significant capital projects. See these policies on the following pages for additional information.

Operating Budget Overview

SWACO's operating budget consists of two funds, Operating and Program Fund. Each of these funds are approved via resolution consolidated into major account expense categories such as Salaries, Wages, and Benefits; Contract Services and Supplies; Grants; and Contingency. SWACO's budget process is subject to certain areas of the Ohio Revised Code, but does not state that revenue, liabilities, and other determining factors that comprise an entity's net position are required to be included. SWACO does examine its beginning available resources to determine that it will have available resources to cover its planned budget(s), and that it will project a positive net position from the current budget year. The 2024 Operating Budget included a significant number of new staff to support additional programs compared to 2023. The 2025 and 2026 Operating Budgets were mostly flat, with only a few new initiatives. There was no increase in total headcount in 2026.



2026 Budget Timeline

Budget Tasks	Schedule, Due, and Executive Review Dates
Distribute Budget Timeline to Directors	June 27
A&F provides training for budget templates to Directors and Managers	July as needed - please contact Accounting and Finance if you would like to schedule
A&F to email managers and directors to identify "Shared Line" items	July 15, replies due to A&F on July 22
Directors and Managers complete justifications for New Staff; Capital Equip. and Capital Outlay (>\$10k); Studies, Plans, New Programs (>\$75K)	June 27 - July 31, Due July 31 - include Project Charters where applicable
A&F distributes Contract, Services and Supplies budget template to each Director for completion by Department Managers	July 28 - August 15, Due August 15
A&F to send "Shared Line" item meetings if needed (advertising, recruiting, tech projects, etc.)	August 12 - August 14
A&F provides DRAFT "Summary Report" to Leadership	August 13 (CEP, COP, New Studies/Programs, etc.)
A&F to send DRAFT "Shared Line" files to area director/manager	August 19, include any revisions in September 3 submission
A&F provides "Preliminary" Tonnage and Revenue projection for following year to the Executive Director and Directors	August 19, include any revisions in September 3 submission
A&F to meet with Senior Managers and Directors to discuss Salaries, Wages, and Benefits Budget	August 19 - August 21
A&F to send DRAFT Fuel Budget to Operations Management	August 25, include any revisions in September 3 submission
A&F distributes First Draft Budget to each Director for revisions (includes aggregated salaries & wages; SWACO-wide budget, Fund 1 and Fund 3)	August 28
Directors return revisions to A&F	September 3 (HARD DEADLINE)
A&F distributes First Draft budget to Executive Director (with any prior revisions by Directors) with PRELIMINARY Fuel, Revenue, and Salaries, Wages, and Benefits budgets	September 5
Audit & Finance Committee presentation of Capital Equip. and Capital Outlay (>\$10k); Studies, Plans, New Programs (>\$75K)	September 9 Presentation - AFC
Department Budget Review - Executive Director, Directors, AF staff. (managers -as needed) Note: 2025 Ohio GFOA - Wed 9/17 - Fri 9/19 - A&F staff not available.	September 11 - Executive Meeting Review. September 16 - Executive Meeting Review - reserved for carryover discussion, if needed. September 22 - Post Review Revisions due to A&F
A&F to distribute DRAFT Operating Budget to Management	October 6 (Hard deadline)
Audit & Finance Cmt presentation of DRAFT Operating budget	October 14 Presentation - AFC
Post DRAFT Operating Budget, DRAFT Capital Equipment Plan, and DRAFT Capital Outlays Plan to SWACO.org	October 31
Audit & Finance Cmt presentation of next year's Operating Budget with Capital Equipment and Capital Outlay Plan - refer to Board of Trustees	November 10 Presentation - AFC (Office closed on 11/11)
Board of Trustees vote to adopt next year's Operating Budget with Capital Equipment and Capital Outlay Plans	December 9 Presentation - Board of Trustees, includes DRAFT 2026 SWACO Budget Book
Post FINAL Operating Budget, FINAL Capital Equipment Plan, FINAL Capital Outlays Plan to SWACO.org	December 31
Review 2026 SWACO Budget Book with AFC - tentative, not due until 90 days after adoption	January 13 (<i>tentative</i>)

SWACO Financial Policies

The following is a list of policies that govern SWACO:

Accounts Receivable Policy - The policy governing how SWACO issues, collects, and reviews accounts receivable.

Capital Asset Policy - The policy that defines which assets qualify as a capital asset, the capital asset types, the useful lives of capital assets, and the depreciation method used.

Cell Phone Policy - The policy that governs SWACO issued cell phones.

Confidential Information Policy - SWACO is subject to Ohio State Sunshine Laws. This policy defines which information is considered "confidential" and not subject to public records requests.

Contingency Reserve Policy - The policy that allows SWACO to include a 3% contingency in the annual Operating Budget. The 3% is calculated from the total Salaries, Wages, and Benefits, Contracts, Services, and Supplies, and Grants budgets.

Debt and Finance Management Policy - A policy which establishes parameters and provides guidance governing the issuance, management, evaluation, and reporting on all debt obligations of SWACO.

Information Technology Usage Policy - The policy which establishes the procedures for using SWACO provided computers and other Information Technology assets.

Investment Policy - The policy completed with SWACO's investment consultants to ensure continued safety of investments and compliance with the Ohio Revised Code.

Meal and Travel Guidance Policy - A policy to establish guidelines for to business-related meals and out-of-district travel related costs.

Operating Reserves Policy - The policy which establishes and defines the Operating Fund Reserve.

OPERS Policy - The policy that defines employee and employer contributions and qualifications relating to the Ohio Public Employees Retirement System ("OPERS").

Purchasing Card Policy - The policy that guides usage of SWACO issued Purchasing Cards.

Procurement Policy - The policy that guides SWACO procurement and sets approval thresholds and competitive requirements.

Public Records Request Policy - The policy that establishes the process to ensure a timely response to public records request to ensure compliance with Ohio Revised Code.

Records Retention Policy - A policy that defines the guidelines and timelines for maintaining public records.

SWACO Enforcement Guidance Policy - The policy that establishes guidelines to facilitate the investigation and enforcement process should any compliance issues arise relating to the SWACO District Rules, polices, or the District Plan.

Travel Policy - A policy that outlines both in-district and out-of-district travel.

Vehicle Use Policy - The policy that governs the use of SWACO vehicles.

Note: Key policies are included on the subsequent pages.

Exhibit A

Operating Fund Balance Policy

I. Policy Statement

The purpose of this Operating Fund Balance Policy (“Policy”) is to establish parameters and provide guidance governing the balances of various funds of the Solid Waste Authority of Central Ohio (“SWACO”). Implementation of this Policy will demonstrate SWACO’s commitment to long-term fiscal sustainability and sound financial planning. Adherence to a policy helps to ensure that a government maintains a sound liquidity position and that its credit quality is protected.

II. Objectives

The Operating Cash Reserve Fund is intended to provide internal sources for services supported by Operating Funds when revenues have been temporarily lowered or unanticipated events like non-recurring expenses or emergency expenses create budgetary shortfalls.

III. Definitions

“Board” – means the Board of Trustees for the Solid Waste Authority of Central Ohio.

“Budgeted Operating Expenditures” – means major account categories within SWACO’s Operating Budget which include salaries, wages and benefits, contracts, services, supplies and grants.

“Director” – means Director of Operations and Maintenance, Director of Administration, Director of Innovation and Programs or a Manager reporting directly to the Executive Director on a temporary or permanent basis.

“Executive Director” – means the Chief Executive Officer of SWACO as defined pursuant to Section 5.2 of the Amended Bylaws of SWACO.

“Fiscal Officer” – means the individual as defined by Ohio Revised Code and who serves as Treasurer for the Board or as designated by the Executive Director.

“Operating Budget” – means the Annual Budget of SWACO as defined pursuant to Section 3.15 of the Amended Bylaws for SWACO.

“Operating Cash Reserve Fund” – means the fund primarily used to account for revenues and expenses related to the operation of SWACO’s Sanitary Landfill, solid waste transfer facilities and administrative functions, but specifically excludes eligible Generation Fee revenue and expenses.

Adopting SWACO's Operating Fund Balance Policy.

Page 2 of 2

IV. Procedure

This Policy is guided by the following practices:

- A. Balance Requirements – SWACO will maintain a targeted minimum balance of the greater of \$15mm or fifty percent (50%) of the Budgeted Operating Expenditures for the current fiscal year in the Operating Cash Reserve Fund. SWACO staff shall notify the Board whenever the total unrestricted cash balance meets or falls below \$20mm.
- B. Access to reserves maintained within the Operating Cash Reserve Fund – To access reserves the Fiscal Officer and/or a Director shall draft a request to the Executive Director identifying the purpose of the use the reserves. The request should include the reason of the budgetary shortfall, plans to mitigate the shortfall in future budget cycles, and an estimate to replenish the reserves. This request will be presented in resolution format at the next scheduled Board Meeting.
- C. Waiver of Policy by the Board of Trustees – SWACO may deviate from the requirements of this Policy when, by resolution, the Board finds that it is in the best interest of SWACO to waive any provision(s) of the Policy.

V. Reports or Resources

- A. SWACO will conform to Generally Accepted Accounting Principles in reporting and disclosing all transactions.



Exhibit A
PROGRAM FUND RESERVE POLICY

I. Policy Statement

The purpose of the Program Fund Reserve Policy (“Policy”) is to establish parameters and provide guidance governing the balance of the Programs Cash Reserve, within the Program Fund. These funds are restricted per Ohio Revised Code §3437.57(G) for revenues levied on the generation of solid waste within SWACO’s District via the Generation Fee. Implementation of this Policy will demonstrate SWACO’s commitment to long-term fiscal sustainability and sound financial planning for programmatic expenses related to SWACO’s efforts in supporting education, waste reduction and diversion initiatives. Adherence to a policy helps to ensure that a government maintains a sound liquidity position and that its credit quality is protected. The following sections outline the Policy as they apply to the balance within the Program Fund.

II. Objectives

The Program Cash Reserve is intended to provide internal sources for services supported by Generation Fee funds when revenues have been temporarily lowered or unanticipated events like non-recurring expenses or emergency expenses create budgetary shortfalls.

III. Definitions

“Board” – means the Board of Trustees for SWACO.

“Budgeted Programs Expenditures” – means major account categories within SWACO’s Program Budget and are supported directly by the Generation Fee and allowable per O.R.C. §3734.57(G).

“Director of Innovation and Programs” – means the Director of Innovations and Programs or a Manager reporting directly to the Executive Director on a temporary or permanent basis.

“Executive Director” – means the Chief Executive Officer of SWACO as defined pursuant to Section 5.2 of the Amended Bylaws of SWACO.

“Fiscal Officer” – means the individual as defined by Ohio Revised Code and who serves as Treasurer for the Board or as designated by the Executive Director.

“Operating Budget” - means SWACO’s annual budget as defined pursuant to Section 3.15 of the Amended Bylaws for SWACO.

“Program Budget” – means the portion of the Operating Budget, which accounts for the salaries, wages, and benefits, contracts, services, supplies and grants for SWACO’s Division of Programs.

“Program Cash Reserve” – means reserves set aside to support Program Fund expenses when Generation Fee revenues have been lowered.

“Program Fund” – means the fund solely used to account for Generation Fee revenues and expenses, defined as allowable per O.R.C. §3437.57(G)(1) - (10), and specifically exclude expenses that support the operations of the Franklin County Sanitary Landfill.

This Policy is guided by the following practices:

- A. Balance Requirements – the Program Cash Reserve will maintain a minimum balance of \$2.5mm. SWACO staff shall notify the Board whenever the total restricted cash balance meets or falls below \$2.75mm.
- B. Access to reserves maintained within the Program Cash Reserve - To access reserves the Fiscal Officer and/or the Director of Innovations and Programs shall draft a request to the Executive Director identifying the purpose of the use for the reserves. The request should include the reason of the budgetary shortfall, plans to mitigate the shortfall in future budget cycles, and an estimate to replenish the reserves. This request will be presented in resolution format at the next scheduled Board Meeting.
- C. Waiver of Policy by the Board– SWACO may deviate from the requirements of this Policy when, by resolution, the Board finds that it is in the best interest of SWACO to waive any provision(s) of the Policy.

V. Reports or Resources

- A. SWACO will conform to Generally Accepted Accounting Principles in reporting and disclosing all transactions.



Exhibit A
Debt and Financing Management Policy

I. Policy Statement

The purpose of this Debt and Financing Management Policy ("Debt Policy") is to establish parameters and provide guidance governing the issuance, management, evaluation, and reporting on all debt obligations of the Solid Waste Authority of Central Ohio ("SWACO").

II. Objectives

Implementation of this Debt Policy will enhance the quality of decisions, provide a framework for the decision-making process and demonstrate SWACO's commitment to long-term fiscal sustainability and sound financial planning. Adherence to this Debt Policy helps to ensure that a government maintains a sound debt position and that its credit quality is protected.

III. Definitions

"Audit and Finance Committee" – means the Standing Committee appointed by the Chair of the Board pursuant to Section 6.3 of the Amended Bylaws for SWACO that assists the Board with its responsibilities for reviewing and providing guidance for SWACO's financial matters.

"Board" – means the Board of Trustees for the Solid Waste Authority of Central Ohio.

"Bond Anticipation Note" – means a note issued in anticipation of a later issuance of Bonds and usually paid from the proceeds of the sale of the Bonds or renewal Notes.

"Debt" – means a long-term, interest-bearing debt instrument secured by a pledge of certain identified revenues. This debt instrument may be in the form of Fixed Rate Bonds, Variable Rate Bonds, Bank Loans, Governmental Loans or other forms of financing allowable by Ohio law and approved by the Board of Trustees.

"Fiscal Officer" – means the individual as defined by Ohio Revised Code and who serves as Treasurer for the Board or as designated by the Executive Director.

"Operating Budget" – means the Annual Budget of SWACO as defined pursuant to Section 3.15 of the Amended Bylaws for SWACO.

IV. Procedure

This Debt Policy is guided by the following debt management practices:

- A. Guiding Principal – the following guiding principles will govern the issuance of all SWACO Debt:
 - 1) Debt will not be sold without integrating and considering the impact that debt service costs will have on SWACO's Operating Budget. Projected net revenues should be greater than or equal to 1.1 times General Obligation debt service costs in each year.

Adopting SWACO's Debt and Financing Management Policy.

- 2) SWACO may issue debt for a qualifying capital project if the useful life of the asset, as certified by the Fiscal Officer, is at least five (5) years.
- 3) Debt will not be issued for periods exceeding the useful life of the project or asset.
- 4) SWACO will analyze its capital financing alternatives before a specific project transaction is undertaken.
- 5) SWACO's Capital Plans, Debt Obligations, and Debt Capacity will be evaluated together, in an integrated manner. Any changes that occur in Capital Plans, Debt Obligations or Debt Capacity will be incorporated and highlighted for consideration by the Audit and Finance Committee.
- 6) SWACO may issue Long-Term, Fixed Rate Debt to permanently finance the acquisition of Long-lived Capital Assets. SWACO will consider key economic variables, local economic trends, revenue and expenditure projections and the overall debt burden before issuing bonds. Prior to issuing additional Debt, SWACO staff will evaluate the increased operational financial expense of a new long lived asset or new business line on SWACO's Operating Budget.
- 7) SWACO may sell bond anticipation notes instead of bonds when market conditions dictate or as part of a multi-step construction program, for example, to pay interim project costs. Bond Anticipation Notes may be rolled year to year in accordance with state and Federal laws after construction completion to take full advantage of market conditions.
- 8) SWACO will evaluate the use of a competitive or negotiated sales process, taking into consideration the complexity of the financing, market timing, and the economic benefit of each approach.
- 9) SWACO will seek credit ratings for bond or bond anticipation notes if advisable to secure the most favorable market interest rate.
- 10) SWACO will regularly review opportunities to refund its debt when it is advantageous for SWACO's financial position to do so. Refunding guidelines are as follows:
 - i. Five percent (5%) or greater net present value savings as a percentage of the total refunded par-amount;
 - ii. Each refunded maturity with a remaining term of at least three (3) years should generate three percent (3%) or greater net present value savings;
 - iii. For maturities of two (2) years or less one percent (1%) per year is generally the desired savings; and
 - iv. For each Refunding transaction, the Board shall provide the specific threshold requirement in the authorizing resolution.
- 11) SWACO will continue to adhere to all the Direct and Indirect Debt Limitations provided for in applicable Ohio law.
- 12) SWACO may issue limited tax general obligation bonds to support its capital programs. Such Bonds are secured by taxes imposed under the constitutional ten mill limitation. SWACO will use revenue to service its debt and it will set rates and charges to ensure

Adopting SWACO's Debt and Financing Management Policy.

that there is adequate revenue available to do so without drawing upon the property tax pledge.

- 13) Consistent with Ohio law, SWACO will maintain a segregated Bond Retirement Fund to provide for principal and interest payments. SWACO will invest available bond proceeds in compliance with the limitations imposed by Federal and Ohio law, and will closely monitor and document the investment, custody and expenditure of bond proceeds to ensure compliance with federal arbitrage requirements.
 - 14) SWACO will exercise due care in both its annual budgeting and its debt management practices to maintain and preserve its credit ratings.
 - 15) As part of a debt issuance, SWACO will provide disclosures to comply with regulatory requirements that ensure investors have an accurate picture of SWACO's financial position. In addition, SWACO will compile information and prepare reports necessary to ensure compliance with its continuing disclosure obligations. Currently, SWACO engages an outside Disclosure Agent to assist in complying with all regulatory requirements.
- B. Waiver of Policy by the Board of Trustees – SWACO may deviate from the requirements of this Debt Policy when, by resolution, the Board finds that it is in the best interest of SWACO to waive any provision(s) of the Policy.

V. Reports or Resources

- A. SWACO will conform to Generally Accepted Accounting Principles in reporting and disclosing all debt transactions.
- B. SWACO will seek to maintain the highest possible credit ratings for all categories of its debt without compromising the delivery of its basic core services.
- C. SWACO will meet its Continuing Disclosure requirements in a timely and thorough manner.



2026 Budget Process

SWACO completes four budgets/plans per year.

5-Year Capital Improvements Plan – Finalized in or around April each year. The 5-Year Capital Improvements Plan (“CIP”) is completed by SWACO Management. The Operations Manager and Environmental Manager work with other SWACO supervisors, managers, and directors to compile the 5-year plan. The Operations Manager and/or Environmental Manager will meet and discuss with other members of SWACO Management to identify the construction projects for next 5 years. They will discuss timing and estimated costs based on industry knowledge, information from vendors, and experience. The DRAFT Capital Improvements Plan is reviewed by Executive Leadership then reviewed by the Audit and Finance Committee and Board of Trustees. The Audit and Finance Committee meeting and Board of Trustees meeting are both public meetings where the public is welcome to attend and comment. Once approved by the Board of Trustees, the Capital Improvements Plan is then posted to SWACO.org.

Capital Equipment Plan – Finalized in December each year. The Capital Equipment Plan (“CEP”) is completed by SWACO Management. The Fleet Manager works with other SWACO supervisors, managers, and directors to compile the plan. The Fleet Manager will meet and discuss with other members of SWACO Management to identify the equipment needs of the organization. They will discuss timing and estimated costs based on industry knowledge, information from vendors, experience, and current market conditions. The DRAFT Capital Equipment Plan is reviewed with Executive Leadership then reviewed with the Audit and Finance Committee and Board of Trustees numerous times from August until approval in December each year.

Capital Outlays Plan – Finalized in December each year. The Capital Outlays Plan (“COP”) is completed by SWACO Management. The Budget Administrator works with other SWACO supervisors, managers, and directors to compile the plan. The Budget Administrator will meet and discuss with other members of SWACO Management to identify the other capital needs of the organization. The Capital Outlays Plan includes other projects, such as systems, websites, computer networks, significant office furniture, and other projects that do not fit into the other 2 capital plans. Management will discuss timing and estimated costs based on industry knowledge, information from vendors, experience, and current market conditions. The DRAFT Capital Outlays Plan is reviewed with Executive Leadership then reviewed with the Audit and Finance Committee and Board of Trustees numerous times from August until approval in December each year.

Operating Budget – Finalized in December each year. The annual Operating Budget is completed by SWACO Management each year. The Budget Administrator prepares the Excel Budget Template (“budget template”) in June of each year and distributes to SWACO Management in July. The budget template includes actual data by account and department from the prior 3-years, 3-year average actual data by account and department, budget data from the previous year by account and department, and prior year department manager comments. Also included are fillable columns for the current year Operating Budget by account and department and current year budget comments. The budget template also includes sub-totals by division and fund.

Department managers and directors complete the first DRAFT for their department(s). The Budget Administrator will complete sub-budgets for revenue, fuel, salaries, wages, and benefits, advertising, and utilities. All budgets are reviewed with executive leadership. Once approved by executive leadership; The Budget Administrator will then combine the departmental budgets with the sub-budgets into the consolidated master budget. The consolidated master budget for ALL SWACO, Operating Fund, and Program fund are then reviewed in September, October, and November with the Audit and Finance Committee and/or the Board of Trustees.

Public Comment –The Audit and Finance Committee meeting and Board of Trustees meeting are both public meetings where the public is welcome to attend and comment. SWACO also posts the DRAFT versions of the Capital Equipment Plan, Capital Outlays Plan, and Operating Budget for at least 30 days prior to final approval in December to solicit public comments. Once approved by the Board of Trustees, the approved plans and budget are then posted to SWACO.org.

Budget Changes and Amendments –There were no changes or amendments between proposed and adopted budgets in 2024, 2025 or 2026 to date. The amend our budget, an amendment resolution would be taken to a Board of Trustees meeting. We would likely begin the process by presenting the amendment resolution to an Audit and Finance Committee meeting to be referred to the full Board of Trustees but it is not required to be referred by the Audit and Finance Committee.

BUDGET OVERVIEW

Organization Overview

On June 6, 1989, the City of Columbus and the Franklin County Board of Commissioners, with the approval of the political subdivisions within Franklin County, created an Authority to govern waste management within its solid waste district ("District"), which currently includes forty-one (41) communities, and to develop and implement a solid waste management plan. The Franklin County Regional Solid Waste Management Authority, governed by a Board of Trustees ("Board") was established to develop a solid waste management plan to meet the mandates of House Bill 592. By resolution, the Board shortly thereafter changed the name of the Franklin County Regional Solid Waste Management Authority to the Solid Waste Authority of Central Ohio (SWACO).

SWACO is governed by a nine-member Board of Trustees comprised of two persons appointed by the board of county commissioners of each county in the district, including at least the president of the board of county commissioners or his/her designee, two appointments by the chief executive officer of the municipal corporation having the largest population within the boundaries of each county in the district (the City of Columbus), including said officer or his designees, a member representing the townships, the health commissioner of the health district having the largest territorial jurisdiction within each county in the district (Franklin County Health Department) or his designee, one member representing the public, one member representing the industrial, commercial, or institutional generators of solid wastes within the district, and one member representing the general interests of citizens.

SWACO derives its revenue principally from fees levied on the disposal of solid waste at SWACO facilities and from fees levied on solid waste generated within the District but disposed of at other public or privately-owned landfills located outside of the District. These fees are established pursuant to authorization within the Ohio Revised Code. In addition to implementing waste reduction and recycling programs for the District, SWACO operates a sanitary landfill with a maximum daily capacity of 8,000 tons and two (2) solid waste transfer stations with a combined capacity of approximately 3,000 tons per day. SWACO also provides a recycling drop-off program, yard waste composting services, public education programs, and many other activities to reduce the generation and disposal of solid waste within the District.

SWACO maintains two significant funds. The Operating Fund is used primarily to account for revenues and expenses related to the operation of SWACO's Sanitary Landfill and solid waste transfer facilities. The fund may be used for any other lawful solid waste management purpose deemed appropriate by the Board of Trustees. Generation Fees in the Program Fund are restricted by state statute to certain solid waste reduction, recycling and reuse purposes. Generation fee proceeds are derived from \$5.00 per ton included in the tipping fee, and additional program funds are received from grant income. See the "Departments and Divisions" section of the Budget Book for additional information.

As a solid waste authority, SWACO is vested with the responsibility of the safe and sanitary management of the solid waste stream generated within its jurisdiction. This also translates to a commitment to operate all SWACO facilities in an environmentally sustainable and responsible manner, minimizing the impact of the Franklin County Sanitary Landfill (FCSL) and transfer stations. The FCSL is maintained with an extensive plan to reduce the effects to the environment, including the use of buffer zones and a bio-retention pond. Additionally, SWACO is undertaking a construction project to manage its expanding operations and is currently on track to achieve Leadership in Energy and Environmental Design (LEED) Silver certification from the U.S. Green Building Council (USGBC) for the new combined Fleet and Operations facility. SWACO has made a financial commitment to implement sustainability, dedicating both the Generation Fee funding to support community environmental projects as well as operational funds reserved for renewable energy projects that generate cost savings. Community outreach, education, and engagement are also paramount to SWACO's mission to champion transformational diversion programs and the safe disposal of the waste stream. SWACO administers several programs and uses a variety of methods to connect with the residents, families, businesses and others in the District and provides resources to implement strategic, successful, and purposeful diversion systems and events.

SWACO STRATEGIC PLAN

VISION

A sustainable future for our region.

MISSION

Champion transformational diversion programs & safe disposal of the waste stream.

CORE VALUES

Collaborate with our public & private partners to improve our shared quality of life.

Operate a safe environment with transparency, efficiency, innovation & fiscal responsibility.

Leverage the waste stream for economic benefit.

Engage the community through education & outreach.

Respect an inclusive & diverse workforce.



STRATEGIC OBJECTIVES

OBJECTIVE: 1

SUSTAINABLE WASTE STREAM MANAGEMENT

SWACO will operate & serve the public by providing safe & affordable disposal, focusing on maximizing waste reduction & diversion away from the landfill.

KEY RESULTS

- ▶ Safety
- ▶ Affordability
- ▶ Waste Reduction
- ▶ Regional Diversion

OBJECTIVE: 2

TRANSFORMATIONAL LEADERSHIP

SWACO will demonstrate leadership & excellence through action to drive greater sustainability by collaborating with our partners in the region.

KEY RESULTS

- ▶ Leadership
- ▶ Environmental Impact
- ▶ Collaboration
- ▶ Communication



SWACO STRATEGIC PLAN

[f @SWACO.org](#) [@SWAC0green](#) [@SWACO_Green](#)



Greenprint

For A Sustainable Future.



How Will We Get There?

Reimagining Programs

SWACO is pursuing new ways of delivering mature programs with an eye on customer service and greater cost efficiencies.

Drop Off Recycling Program

Today, SWACO's Drop Off Recycling Program includes 189 containers which are available at 70 locations across Franklin County, however 58% of all the materials collected are received at only 14 locations. Since 2021, collection totals have declined significantly leading to increased inefficiencies and higher costs per ton for SWACO to operate the program as it's currently set up. SWACO's program evaluation will include gathering feedback and recommendations, assessing potential impacts of the current program, and collaborating on the implementation of the most practical and responsible plan for operation. SWACO's focus will remain on the delivery of sustainable solutions that support the organization's mission.

Choose to Reuse Community Center

SWACO operates a permanent Household Hazardous Waste (HHW) facility and supports several mobile collection events annually to ensure the proper disposal of hard to recycle and hazardous materials. Many times, residents drop off new or usable materials such as paints, windshield washer fluids, bug repellants, cleaners and other chemicals, furniture, and wood which could be made available in 'as is' condition for free to residents. SWACO's new Choose to Reuse Community Center would serve as a centralized location for residents to access these materials for personal use. Similar to a thrift store for unneeded but usable items, similar centers are operating successfully in Cincinnati, OH, Austin, TX and Madison, WI.

Other programs currently under review include the Environmental Crimes Task Force, Household Hazardous Waste and Residential Yard Waste program.

Seizing Emerging Opportunities

SWACO is forming new partnerships and creating outlets and opportunities to capture and divert hard to recycle items.

Textiles

Textiles are an emerging waste stream and account for 4%, or 46,000 tons annually, sent to the Franklin County Sanitary Landfill. Recycling textiles is important not only because it reduces landfill waste, but recycling textiles also reduces the need for new raw materials saving natural resources and minimizing pollution. Textile recycling also creates jobs and promotes a circular economy. In 2025 and beyond, SWACO will facilitate pilot projects for collection, sorting and processing of these materials and will promote reuse and upcycling to help drive solutions for textile waste in central Ohio.

Get to Know Greenprint; *It's how we're leaving our mark.*

By maintaining the valuable programs and services central Ohio's residents, families, schools and businesses trust us to provide, we will also look to the future for greater diversion and economic opportunity. Greenprint is SWACO's plan for a sustainable future.

Franklin County Waste Trends

SWACO's mission is to do everything we can to keep material out of the Franklin County landfill.

It's encouraging that in recent years:



Yearly tonnages at the landfill remain relatively flat even though population is growing.



Recycling is strong.



More residents are composting!

Mattresses

National estimates suggest that over 80% of mattresses created end up in a landfill or dumped in the environment. When sent to landfills, mattresses take up valuable space and contribute to pollution.

Mattresses contain valuable materials that can be repurposed or reused, minimizing the need for new resources yet there is currently no ability to recycle mattresses in Franklin County.

Using learnings from programs available in other states such as this one at [Seven Rivers Recycling Wisconsin](#), where 90% of a mattress gets recycled, SWACO is pursuing opportunities to capture these materials in central Ohio and is identifying partners that can deconstruct, sort the material and recycle the steel springs, foam and padding, fabric and fibers, and wood frames. In addition, SWACO is working to identify outlets for reuse and repurposing of the salvaged materials.

Additional Convenience Centers

SWACO's Recycling Convenience Centers serve as a one-stop destination for individuals seeking a hassle-free avenue to recycle a diverse array of materials.

In the coming years, SWACO will expand the number of Recycling Convenience Centers in Franklin County in order to provide residents with greater access to recycle a wide range of materials and reduce the environmental impact of waste disposal.

By eliminating the complexity often associated with recycling, SWACO intends to make it second nature for Franklin County residents to divert recyclable items from landfills, fostering a more sustainable future for our region.

Bringing New Infrastructure & Technology to the Region

Seventy-six percent of material sent to the Franklin County Sanitary Landfill has the potential to be diverted through programs which exist today or with the advent of new infrastructure. And the single largest source of landfilled material is food waste, making it one of the best opportunities for increased landfill diversion. Yet, solving the issue of wasted food is a complex one and for which there is no single, complete solution.

Food Waste Composting Infrastructure

In 2025, SWACO will pursue small scale, yet advanced in-vessel systems designed for efficient and environmentally friendly organic waste processes. SWACO will purchase several units similar to this one being used by The Food Bank Inc., in Dayton, OH. Green Mountain Technology is suitable for various applications including food waste, manure and agricultural residues. SWACO will work with its current yard waste vendors, and community partners to identify several locations for the units to be placed around central Ohio. SWACO anticipates the first units will be operational in Franklin County in early 2026.

High Tech Infrastructure to Capture Recyclables that Arrive at the Landfill

We're investing in systems at our landfill to help recover recyclable materials and organics that end up in the trash. These advanced tools use automated sorting machines to find and pull-out items like plastics, metals, and cardboard.

This means less waste in the landfill, more materials reused or recycled, and a cleaner, more sustainable future for our community. It's one more way we're working to protect our environment and make recycling easier for everyone.

76% of what arrives at the landfill today could be diverted and those materials are in demand by nearly 400 recycling-reliant businesses in central Ohio. We have work to do to create a sustainable future for our region.

Reducing our reliance has taken on greater urgency because of how much our population is growing and how much our economy relies on recycling. SWACO's Greenprint will help to move our region further forward.

Collaborate with us. Contact a member of SWACO's team if you want to work with us on one of these initiatives and help leave a green print on central Ohio.

www.swaco.org | 614-871-5100 | on social @SWACO_Green

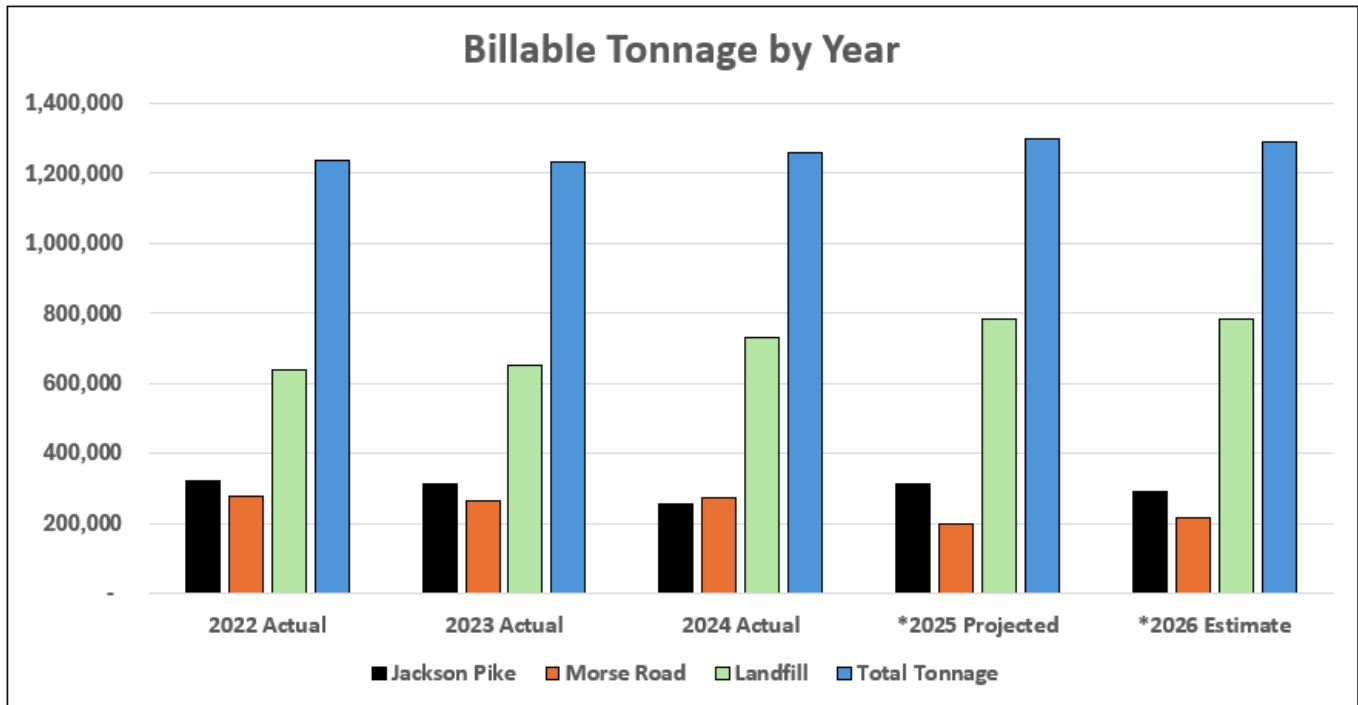
Please recycle when finished.

June 2025

Goals and Objectives

- Administrative Office Building Upgrades
 - Roof and window replacement
 - Painting the portions of the building which are not being replaced. See Capital for additional details.
- Business Recycling Champion Program
 - The largest portion of landfill material arrives at our gates from the commercial sector (60%) therefore to meet our diversion goals, we must continue to address the unique challenges faced by our commercial sector partners.
 - An updated version of the Business Recycling Champion program with greater financial incentives for businesses to start new recycling programs was launched in 2025. The goal for 2026 is to enroll at least one (1) business per week into the Business Recycling Champions Program.
 - Funding to support the "EPA Pass Through Grant" program is included in 2026.
- Schools
 - Focus on district-wide deployments of the School Recycling Champions Program.
 - Funds to update promotional resources and distribution of instructional videos
- Conduct A Waste Characterization Study
 - Last conducted in 2019; at that time our diversion rate was at 51% and food waste represented the single largest source of landfilled material (15%).
 - The 2024 and 2025 Operating Budgets included funding to undertake updated research with the understanding that the activity would not be completed until 2026.
 - Research report will provide us with an updated look at materials in the waste stream so that we can not only see how our efforts to-date are shaping what's being thrown away but will help us to identify where we need to continue to focus and place emphasis on new areas that need attention (I.E. textiles and other hard to recycle materials).
 - 4-season study is planned.
- Franklin County Sanitary Landfill Entrance Road Phase 3
 - Portions of the entrance road require full depth replacement. In 2024, Phase 1 was performed near the intersection with London-Groveport Road. Phase 2 is located on the back side of the scales, on the inbound lanes, and was performed in 2025. Phase 3 will be planned for 2026. The work needs to be performed in phases to minimize impact to landfill traffic.
- Continued diversion of materials
 - Household Hazardous Waste
 - Yard waste
 - Tires, whitegoods, scrap at the landfill and transfer stations

Performance - Billable Tonnage by Location



Year	Jackson Pike	Morse Road	Landfill	Total Tonnage
2022 Actual	320,449	278,556	639,026	1,238,031
2023 Actual	312,395	266,304	653,532	1,232,231
2024 Actual	256,486	274,538	729,867	1,260,890
*2025 Projected	312,960	199,451	785,571	1,297,983
*2026 Estimate	289,434	215,095	785,585	1,290,114

*From FINAL 2026 Revenue Estimate

Note: Morse Road will have limited capacity in the second half of 2025 and the first half of 2026 due to capital improvements.

SWACO Management holds Monthly Business Review ("MBR") meetings to review progress on goals and objectives. Key performance indicators ("KPI's") are reviewed to update management on quantifiable objectives and to ensure objective timeframes are met. These key performance indicators relate to the stated goals and objectives of the department(s) and/or business area.

Performance - Billable Tonnage by Location: Billable tonnage is a key performance indicator at SWACO. Billable tonnage drives much of Operations and Operations scheduling as staff is needed to operate the landfill scalehouse and run equipment at the Franklin County Sanitary Landfill, Jackson Pike Transfer Station, and Morse Road Transfer Station. More tonnage at transfer stations will require additional transfer drivers to haul waste from the transfer station to the Franklin County Sanitary Landfill. In addition, an increase in tonnage will increase the machine hours/miles on the heavy equipment requiring more mechanic hours to repair machines.

Many of the goals and objectives on the previous page are in place to increase diversion, recycling, and reuse. While billable tonnage is impacted by several factors, the effectiveness of the diversion programs can be reflected in reductions in billable tonnage.

Disposal revenue, the primary revenue source of SWACO, is also directly impacted by the billable tonnage.

Performance - Operations and Programs

One of SWACO's key performance indicators is keeping waste out of the waste stream. By keeping waste out of the waste stream, we increase the life of the landfill and encourage the safe disposal or re-use/recycling of material. The activity below relates to both the Operating Fund and the Program Fund. Tire collection, scrap metal recycling, and white goods are managed by Operations staff and funded by the Operating Fund. Yard-waste composting, drop-off recycling, and household hazardous waste are managed by both Operations and Programs staff and funded by the Program Fund as they are allowable

SWACO
SWACO Program Activity - Tons Collected 2017-2026

	2017	2018	2019	2020	2021	2022	2023	2024	ESTIMATED 2025	ESTIMATED 2026
Total tons of waste recycled:										
Yard waste composting	334,422	348,282	297,528	268,659	305,741	434,859	435,499	110,448	103,440	106,944
Drop-off recycling	7,088	6,017	5,590	6,008	6,125	5,502	4,473	3,950	4,642	4,500
Household hazardous waste	252	194	250	330	353	334	338	417	363	363
Tire collection	n/a	n/a	n/a	n/a	n/a	32	51	102	62	100
Scrap metal recycling	46	46	48	n/a	16	92	42	91	75	75
Total²	341,808	354,538	303,416	274,997	312,234	440,819	440,403	115,008	108,581	111,982

Tires and White Goods Received 2017- 2026¹

	2017	2018	2019	2020	2021	2022	2023	2024	ESTIMATED 2025	ESTIMATED 2026
Tires (each)	12,735	8,860	9,496	7,794	4,063	6,119	7,689	8,877	7,562	7,600
White goods (each)	412	533	486	647	491	1,110	1,025	1,018	1,051	1,100

¹ Tires and white goods received by SWACO are removed from the waste stream and recycled. White goods are large appliances such as refrigerators, washing machines and clothes dryers.

² Totals may not add due to rounding.

Source: SWACO

SWACO
Household Hazardous Waste Collection 2017 - 2026
(in pounds)

Material classification	2017	2018	2019	2020	2021	2022	2023	2024	ESTIMATE 2025	ESTIMATE 2026
Bulked flammables	122,770	98,859	119,659	133,644	150,681	135,128	193,621	180,925	169,891	166,049
Paint	92,030	52,275	75,345	133,356	205,976	153,788	148,635	249,215	183,879	188,299
Aerosol-pesticides	70,803	53,220	77,988	100,457	90,843	78,366	82,247	98,490	86,368	87,263
Used oil /antifreeze	31,225	48,644	54,151	62,706	47,835	50,987	44,071	49,432	48,163	48,098
Putty & adhesives	44,795	33,174	40,603	48,544	44,994	58,013	55,131	58,046	57,063	54,649
Aerosol-flammables	26,056	22,789	31,272	19,266	31,682	27,263	29,290	34,495	30,349	30,616
Household cleaners	16,912	16,618	22,070	26,626	19,593	24,858	13,659	14,846	17,788	18,149
Lead/acid batteries	21,330	16,983	21,508	26,561	23,747	20,771	21,773	18,985	20,510	21,157
Acids/bases	11,701	9,543	14,457	19,896	18,030	17,266	16,051	18,037	17,118	17,300
Fluorescent light bulbs	9,579	8,950	9,544	11,993	11,487	12,071	10,689	14,718	12,493	12,292
Dry cell batteries	12,378	9,766	10,175	15,925	7,926	15,846	12,232	19,632	15,903	14,308
Propane cylinders	3,139	2,682	4,475	4,810	3,436	3,959	4,072	4,161	4,064	3,938
Oxidizers	5,023	6,174	7,242	8,291	6,886	10,624	7,770	26,549	14,981	13,362
NiCad batteries	1,187	1,230	1,403	2,138	1,687	1,761	1,299	1,662	1,574	1,597
Lithium batteries	1,099	1,387	1,328	3,309	2,853	4,402	1,964	2,151	2,839	2,842
Reactive lab pack/alum pain	554	741	431	1,832	1,912	11,570	4,570	5,519	7,220	6,158
Fire extinguishers	1,157	849	962	1,219	1,378	1,679	1,768	1,772	1,740	1,667
Elemental mercury	216	445	367	459	540	740	529	602	624	607
Poisons	924	83	857	2,382	205	910	924	3,648	1,827	1,503
Cylinders	296	91	197	262	245	-	279	610	445	316
Freon	242	187	17	138	51	65	213	242	173	149
Miscellaneous waste	1,419	272	2,717	443	2,048	-	1,888	3,580	2,734	2,050
Asbestos	2	-	1	-	77	49	2	4	18	30
Loosepack fuels	-	-	2,984	35,605	30,925	-	24,304	25,747	25,026	25,000
Total:	474,837	384,962	499,753	659,862	705,037	630,116	676,981	833,068	722,790	717,398

**ALL SWACO
2024 - 2026
Key Performance Indicators**

KPI	2024 Actual	2025 Actual	2026 Projected/Target
Administration			
Employee Turnover	10.2%	12.2%	10.0%
Employee Cyber-Security Training %	100.0%	100.0%	100.0%
Security Awareness Proficiency Assessment	90.0%	86.0%	75.0%
***Employee Financial Education	65	42	24
Employee Wellness Program Participation	48.0%	51.0%	65.0%
Operations			
Billable Tonnage	1,260,890	1,275,743	1,290,114
*Number of Prohibited Load	2	41	-
Number of No Tarp Loads	3,491	2,066	-
Landfill Turnaround Time (in minutes)	27.7	26.4	28.0
**Recycling Convenience Center Tons Processed	-	138	148
Landfill Fleet Availability	83.0%	85.0%	80.0%
Transfer Fleet Availability	84.0%	88.0%	80.0%
Landfill Gas Collection (in MMBTUs)	1,753,159	1,645,546	-
Programs			
School Landfill Tour Participants	7,929	4,781	2,200
Public Non-School Tour Participants	530	473	500
Household Hazardous Waste Collected (pounds)	687,363	755,799	721,581
Drop-Off Recycling Collected (tons)	3,949	3,867	3,880
Community Waste Reduction Grant Applicants	16	15	16
Event Waste Reduction Grant Applicants	2	1	2
Communications			
Media Mentions	452	557	-
SWACO.org Visitors	142,793	186,415	-
RecycleRight.org Visitors	73,791	56,828	-
SaveMoreThanFood.org Visitors	5,880	30,743	-
ItsaCrime.org Visitors	2,428	2,798	-
ALL SWACO Website Visitors	224,892	276,784	-

**Prohibited loads increased in 2025 due to C&DD no longer being accepted at transfer stations.*

***2025 if the first full year of the Recycling Convenience Center.*

****Internal and External training/education.*

Personnel Changes

2026 Personnel Changes	
2025 Authorized Headcount	143.0
Repurposed Positions - Remove Four Transfer Drivers	(4.0)
Repurposed Position - Removed Part-Time Receptionist	(0.5)
Repurposed Position - Added Accounting & Finance Project Specialist	1.0
Repurposed Position - Added Executive Assistant	1.0
Repurposed Position - Added Facilities Maintenance Specialist	1.0
Total 2026 Budgeted Headcount	141.5

Note: Authorized Strength remains at 143.0 until change via Board resolution.

In 2026, SWACO repurposed positions but there was no change to the total authorized strength of 143.0 FTEs. Effective in 2025, SWACO no longer split employees between departments for presentation and reporting purposes. In 2025 and 2026, SWACO installed and will install 2 electronic material handlers and an improved compactor at Morse Road. This results in heavier loads, meaning fewer trips between Morse Road Transfer Station and the Franklin County Sanitary Landfill. The headcount savings from this increased efficiency will be repurposed in other areas of the organization. Please note that part-time staff are counted as 0.5 FTE regardless of the number of hours worked.

Headcount Budget Reconciliation

Fund	Dept #	Departments	2024 Budget	2025 Budget	2026 Budget
1	1-A-100	SWACO Administration	3.0	3.0	5.0
1	1-A-200	Accounting and Finance	9.0	8.0	9.0
1	1-A-300	Human Resources	3.5	3.5	3.0
1	1-A-333	Agency Communications	1.5	2.0	2.0
1	1-A-500	Technology Solutions	3.0	3.0	3.0
1	1-A-700	Legal	3.0	3.0	3.0
3	3-D-100	Project Development	2.0	2.0	2.0
3	3-D-116	Business Recycling	2.0	2.0	13.0
3	3-D-310	Community Outreach	1.0	1.0	7.0
3	3-D-331	Outreach	1.0	1.0	37.0
3	3-D-333	Public Information	1.5	1.0	5.0
3	3-D-603	Education Assistance	1.0	1.0	2.0
3	3-D-604	Landfill Tours	1.0	1.0	15.0
3	3-D-616	Food Waste	1.5	1.5	19.0
3	3-D-617	Grants Admin	1.0	1.0	2.0
1	1-O-100	Operations General & Admin	2.0	3.0	2.0
1	1-O-110	Fleet Maintenance	12.0	13.0	1.0
1	1-O-120	Facilities Maintenance	7.0	6.0	1.0
1	1-O-200	FC Landfill Operations	37.0	37.0	1.0
1	1-O-204	Gas system	5.0	5.0	1.0
1	1-O-400	Transfer General & Admin	0.5	1.0	1.0
1	1-O-405	Jackson Pike	16.0	16.0	1.5
1	1-O410	Morse Road	23.0	23.0	1.0
3	3-O-612	HHW Convenience Center	1.0	1.0	1.0
3	3-O-620	Drop Box	4.5	4.0	4.0
Total SWACO			143.0	143.0	141.5

**Part-time employees count as 0.5 FTE.*



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:

<u>Account Category</u>	
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: _____ Against: _____ Abs: _____

Susan Tilgner
Chair, Board of Trustees

Rebecca L. Egelhoff, Secretary

Approved as to Form: Rebecca L. Egelhoff, Director of Legal Affairs





Adopting the 2026 Capital Equipment Plan and the 2026 Capital Outlays Plan.

SWACO staff developed the 2026 Capital Equipment Plan (“CEP”) and the 2026 Capital Outlays Plan (“COP”) for capital equipment and smaller capital acquisitions relating to the ongoing operation and maintenance of the Franklin County Sanitary Landfill, two (2) SWACO transfer stations, and Model Landfill. The execution of these plans and related expenditures are subject to change based on available resources, financing options available, and actual operating conditions encountered.

SWACO staff is recommending the adoption of the CEP and COP, attached hereto as “Exhibit A,” as financial forecasting documents for SWACO’s budgetary and planning process.

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 SWACO Board of Trustees adopts the 2026 Capital Equipment Plan (“CEP”) and the 2026 Capital Outlays Plan (“COP”), attached hereto as “Exhibit A,” as the financial forecasting documents for SWACO’s planning purposes.
2. This resolution shall be in full force and effect as of January 1, 2026.

Date Approved: December 9, 2025

Vote:
For: _____ Against: _____ Abs: _____

Susan Tilgner
Chair, Board of Trustees

Rebecca L. Egelhoff, Secretary

Approved as to Form:

Rebecca L. Egelhoff, Director of Legal Affairs

Exhibit A

2026 Capital Equipment Plan

Quantity	Project	Cost Estimate
6	Purchase CNG Transfer Tractors	\$ 1,950,000
6	Purchase Transfer Tipper Trailer	1,100,000
6	Modify 6 Existing Tipper Trailers for New Compactor	250,000
1	Perform Caterpillar Certified Component Rebuild D8T (Unit 254)	675,000
1	Purchase New 45 Ton Haul Truck	900,000
1	Purchase Off Road Spotter Truck	100,000
3	Purchase New Ford F250 Pickup Trucks	190,000
1	Purchase 13,000LB Diesel Forklift	75,000
2	Purchase 5000lb Fork Lift	70,000
1	Purchase 60" Brush Cutter	35,000
1	Slope Mower	80,000
Total 2026 Capital Equipment Plan		\$ 5,425,000

2026 Capital Outlays Plan

Quantity	Project	Cost Estimate
1	Lift Station Panel Replacement	\$ 15,000
1	360-degree Camera at Wheel Wash	12,000
1	Gutter and Downspouts - Parking Canopy	175,000
1	Fuel Master Live ("FM Live")	65,000
4	Landfill Scale Kiosks	86,360
2	Jackson Pike Transfer Station Scale Kiosks	45,430
2	Morse Road Transfer Station Scale Kiosks	45,430
1	Bid Software	15,000
1	SWACO.ORG Updates	30,000
1	Grant Management Software	20,000
1	Virtual Landfill Tour	10,000
Total 2026 Capital Outlays Plan		\$ 519,220



5-Year Forecast

SWACO prepares 5-year forecasts to project the cash needs of the organization. Trends are analyzed to forecast revenues, operating/non-operating expenses, and capital outlays. Capital equipment needs are calculated using a blend of expected equipment replacement/significant rebuilds and historical costs. Capital improvements are budgeted on a 5-year basis with the budget being revisited and revised each year as needed. 65% of the budgeted Capital Improvements Plan are included below, which is the historical actual spend percentage. Capital Equipment and Capital Outlays are included using a 5-year average. Debt service payments are included at the known principal and interest payments and EPA Trust Fund payments are estimated at \$1 million per year as that figure is the approximate actual payment each year. Landfill gas is held constant at current production/market levels. a 3% annual inflation factor is used for operating revenues and expenses.

5-Year Projection with Fund Balance					
	Budget 2026	Projection 2027	Projection 2028	Projection 2029	Projection 2030
Beginning Fund Balance (ALL Funds)	\$ 121,835,626	\$ 90,653,916	\$ 81,654,835	\$ 81,807,032	\$ 83,771,225
Revenues					
Net Disposal Revenue	51,863,000	53,418,890	55,021,457	56,672,100	58,372,263
Sale of Landfill Gas	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000
Other/Non-Disposal Revenue	555,000	500,000	500,000	500,000	500,000
Interest Income	4,500,000	4,500,000	4,500,000	4,500,000	4,500,000
Total Net Revenues	61,918,000	63,418,890	65,021,457	66,672,100	68,372,263
Expenditures					
Operating and Non-Operating Expenses	44,505,000	45,840,150	47,215,355	48,631,815	50,090,770
Capital Plans (CEP, COP, CIP)	39,774,652	19,081,228	10,170,668	8,856,407	6,924,412
Debt Service	7,820,058	6,496,593	6,483,238	6,219,685	6,564,105
EPA Trust	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Total Expenditures	93,099,711	72,417,971	64,869,260	64,707,907	64,579,286
Projected Ending Fund Balance (ALL Funds)	\$ 90,653,916	\$ 81,654,835	\$ 81,807,032	\$ 83,771,225	\$ 87,564,202

Project Description	2026	2027-2030	Total
Phase H8 Cell Construction	\$ 10,905,765	\$ -	\$ 10,905,765
Soil Prequalification	100,000	100,000	200,000
Transitional Cover	174,000	934,740	1,108,740
Final Cover - South Slope Phase 2/Perimeter Road	1,500,000	-	1,500,000
Final Cover - East Slope	-	3,000,000	3,000,000
Phase H6 Sump	200,000	-	200,000
Phase H6 Cell Construction	-	250,000	250,000
Exposed Geomembrane - Phase H4/H5	150,000	5,000,000	5,150,000
FCSL Gas Collection and Control system (GCCS)	2,000,000	3,250,000	5,250,000
Gas Well Water Removal System Additions at the FCSL	90,040	387,940	477,980
Morse Road Transfer Station Improvements	4,915,627	-	4,915,627
Morse Road Transfer Station Compactor	1,950,000	-	1,950,000
Admin. Office Building (AOB) and Educ. Resource Center (ERC)	13,250,000	4,383,055	17,633,055
Operations Maintenance Garage - Sound Baffles	300,000	-	300,000
Truck Wash at London-Groveport Campus	-	2,000,000	2,000,000
Waterline Replacement	4,600,000	-	4,600,000
Reuse Center	1,000,000	-	1,000,000
Organics	2,000,000	1,500,000	3,500,000
CNG Slow Fill Station	4,000,000	-	4,000,000
Georgesville Road	3,000,000	5,000,000	8,000,000
Jackson Pike Compactor	-	5,250,000	5,250,000
Roberts Road Facility Yard Waste	1,000,000	-	1,000,000
Model Landfill Header & VFD Install	500,000	-	500,000
Land purchases	2,000,000	8,000,000	10,000,000
Total	\$ 53,635,432	\$ 39,055,735	\$ 92,691,167

Fund Balance - ALL Funds and by Fund

ALL SWACO - ALL FUNDS		Amount
Ending 2024 Balance	\$	86,751,952
Estimated 2025 Change in Fund Balance		35,083,674
Estimated Ending 2025 Fund Balance		121,835,626
Budgeted 2026 Change in Fund Balance		(31,181,711)
Estimated Ending 2026 Fund Balance	\$	90,653,916

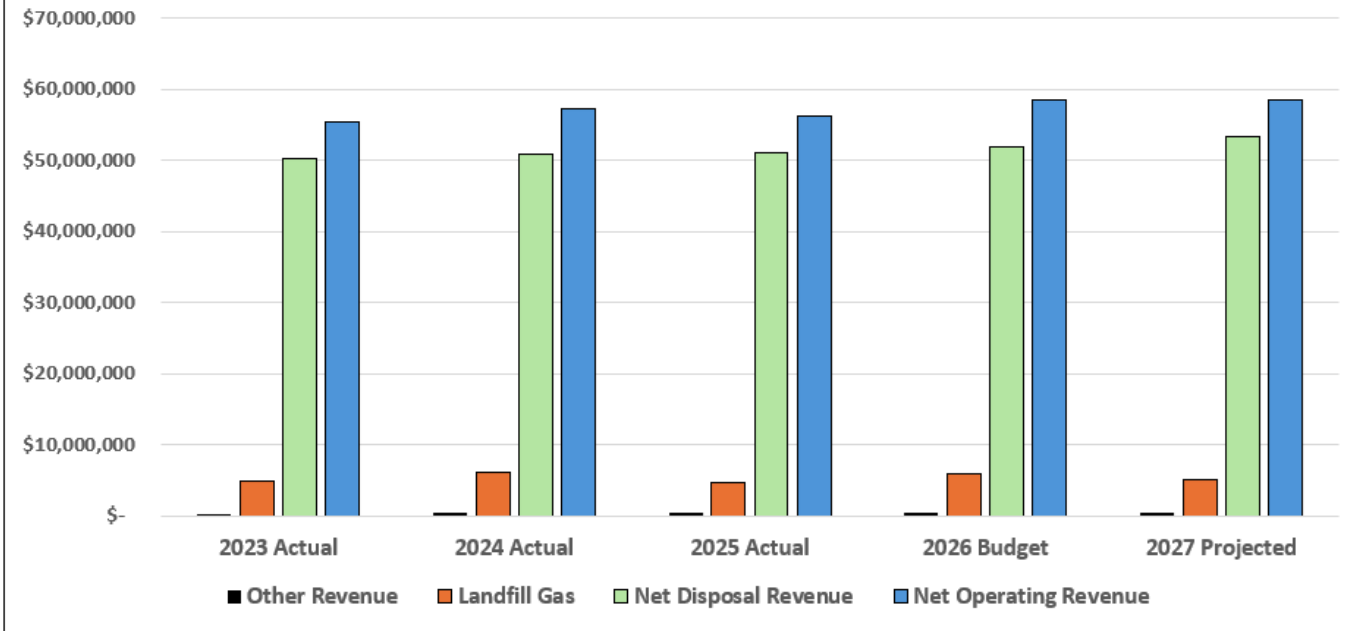
Operating Fund - Fund 1		Amount
Ending 2024 Balance	\$	75,708,826
Estimated 2025 Change in Fund Balance		32,375,680
Estimated Ending 2025 Fund Balance		108,084,506
Budgeted 2026 Change in Fund Balance		(29,783,867)
Estimated Ending 2026 Fund Balance	\$	78,300,639

Program Fund - Fund 3		Amount
Ending 2024 Balance	\$	11,043,125
Estimated 2025 Change in Fund Balance		2,707,995
Estimated Ending 2025 Fund Balance		13,751,120
Budgeted 2026 Change in Fund Balance		(1,397,843)
Estimated Ending 2026 Fund Balance	\$	12,353,277

Note: 2025 values are preliminary pending FINAL year-end adjustments and audit review.

FUNDING SOURCES

Net Operating Revenue by Year



Year	Other Revenue	Landfill Gas	Net Disposal Revenue	Net Operating Revenue
2023 Actual	\$ 232,793	\$ 4,842,292	\$ 50,332,209	\$ 55,407,293
2024 Actual	\$ 377,498	\$ 6,051,045	\$ 50,931,119	\$ 57,359,662
2025 Actual	\$ 483,249	\$ 4,693,741	\$ 51,052,829	\$ 56,229,819
2026 Budget	\$ 555,000	\$ 6,000,000	\$ 51,863,000	\$ 58,418,000
2027 Projected	\$ 500,000	\$ 5,000,000	\$ 53,418,890	\$ 58,418,000

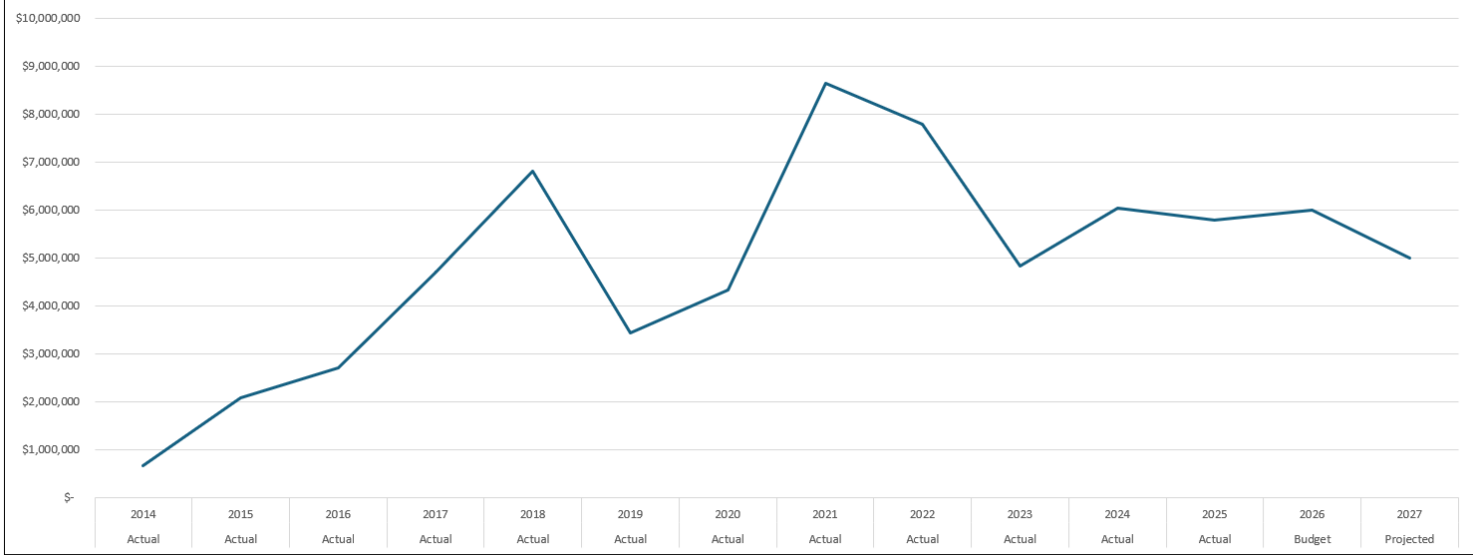
Disposal Revenue contributes to the largest portion of SWACO’s revenue. SWACO’s base tipping fee at the Franklin County Sanitary Landfill is currently set at \$39.75 per ton. Included in the tipping fee is a \$5.00 Generation Fee, which is solely used to finance the SWACO Program Fund. Per the requirements of the Ohio Revised Code, the Program Fund is restricted to only be used for ten allowable uses per Ohio EPA, which includes, but is not limited to, solid waste management plan preparation and implementation, including diversion education and awareness programs, or providing financial assistance to counties and boards of health for inspections and other public services. The tipping fee for municipal solid waste also includes a \$4.75 per ton fee paid to Ohio EPA Fee and the Host Community Fee of \$0.25 per ton. SWACO has seen an incremental increase in tonnage in the past few years and processes approximately 1.3 million tons annually. New legislation mandated that C&DD waste be classified separately from effective late September, 2025. SWACO charges the same total tipping fee on C&DD material but does not have to remit the \$0.25 and \$4.75, instead there is a \$1.60 per ton fee that is remitted to the local health department. This change did not have a material impact to 2025 and is not expected to have a material impact to 2026.

Note: The fee changes noted in the "SWACO Service Fee Changes" letter earlier in this Budget Book did not have a material impact on 2024 or 2025 total net revenue and are not expected to have a material impact on 2026 total net revenue or any years moving forward.

SWACO has partnered with a company that takes SWACO’s landfill gas and sells it on the market. SWACO has a contract with this company to receive royalties, which have increased throughout the life of this agreement. More information on this is found on the following page and is illustrated with a graph to depict the trend.

Other revenue includes such items as grant income, sale of surplus property, and rent income.

Lifetime Sale of Landfill Gas



	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Actual 2024	Actual 2025	Budget 2026	Projected 2027
Sale of Landfill Gas	\$ 676,431	\$ 2,086,326	\$ 2,708,463	\$ 4,721,686	\$ 6,822,642	\$ 3,441,039	\$ 4,347,711	\$ 8,637,278	\$ 7,783,942	\$ 4,842,292	\$ 6,051,045	\$ 5,800,000	\$ 6,000,000	\$ 5,000,000

In 2012, SWACO entered into an agreement with Aria Energy (formerly Renewco-FCSL/LES), to sell landfill gas produced from waste materials within the Franklin County Sanitary Landfill. In 2021, Aria Energy was purchased by Archaea Energy (“Archea”) and was subsequently purchased by British Petroleum on December 28, 2022.


Pursuant to the contract between SWACO and Archaea, and assumed by BP, Archaea is required to all landfill gas delivered by SWACO is required to be purchased and processed up to the Pro Forma Average Flow.

2026 and 2027 values based on historical actuals and current trends.

SWACO has seen an increase in revenue from its initial year in 2013. The graph above depicts the trend.

FUND SUMMARIES

ALL SWACO Summary

		2026 Operating Budget - ALL SWACO					
Description	2024 Actual	2025 Budget	2026 Budget	2026 Budget to 2025 Budget Variance	% Inc/(Dec) 2026 Budget to 2025 Budget		
Net Revenues Estimate							
Disposal Revenue	\$ 57,273,874	\$ 57,744,925	\$ 58,180,000	\$ 435,075	0.8%		
Sale of Landfill Gas	6,051,045	6,000,000	6,000,000	-	0.0%		
Other	377,498	1,298,000	555,000	(743,000)	(57.2%)		
Fees (less EPA/Out of Dist./Host Township)	(6,342,755)	(6,365,925)	(6,317,000)	48,925	(0.8%)		
Total Net Revenues	57,359,662	58,677,000	58,418,000	(259,000)	(0.4%)		
Direct Expenses							
Salaries, Wages and Benefits	16,896,828	17,140,000	18,100,000	960,000	5.6%		
Contracts, Services and Supplies							
Employee Services	345,623	677,000	793,000	116,000	17.1%		
Office Expenses	447,295	869,000	651,000	(218,000)	(25.1%)		
Facilities and Grounds	4,221,732	4,701,000	4,628,000	(73,000)	(1.6%)		
Vehicle Expense	7,134,144	7,741,000	7,598,000	(143,000)	(1.8%)		
Utilities and Licenses	991,580	1,363,000	1,424,000	61,000	4.5%		
Insurance and Settlements	387,236	525,000	598,000	73,000	13.9%		
Recycling Expense (Internal)	32,423	7,000	31,000	24,000	342.9%		
Yard Waste Operating Contracts	925,000	925,000	925,000	-	0.0%		
Education, Enforcement, & Recycling Contracts	1,372,636	1,569,000	2,146,000	577,000	36.8%		
Other Outside Services	4,826,263	4,301,000	5,072,000	771,000	17.9%		
Total Contracts, Services and Supplies	20,683,931	22,678,000	23,866,000	1,188,000	5.2%		
Grants	333,084	1,647,000	1,243,000	(404,000)	(24.5%)		
Budget Contingency	-	1,244,000	1,296,000	52,000	4.2%		
Total Direct Expenses	\$ 37,913,844	\$ 42,709,000	\$ 44,505,000	\$ 1,796,000	4.2%		

Note: Totals may not foot and cross-foot due to rounding.

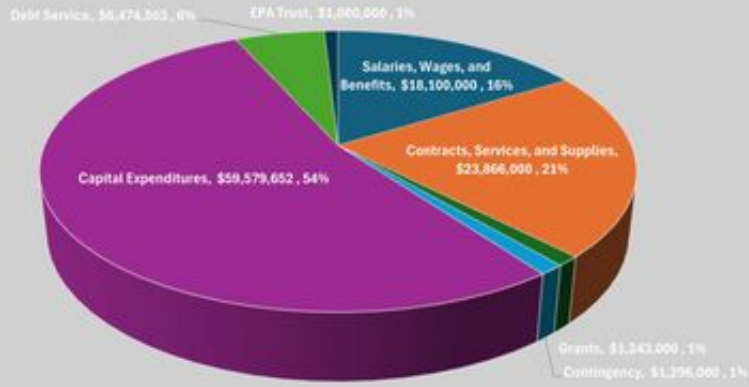
Anticipated Change in Fund Balance – Operating Fund and Program Fund

Both the Operating Fund and Program Fund are expected to decrease by more than 10%. The primary drivers are the new employees, inflations, new programs, and one-time capital expenditures. SWACO has sufficient resources on-hand to cover the budgeted expenditures but will evaluate debt-financing obligations as well as review our current investments to ensure adequate liquid cash is available.

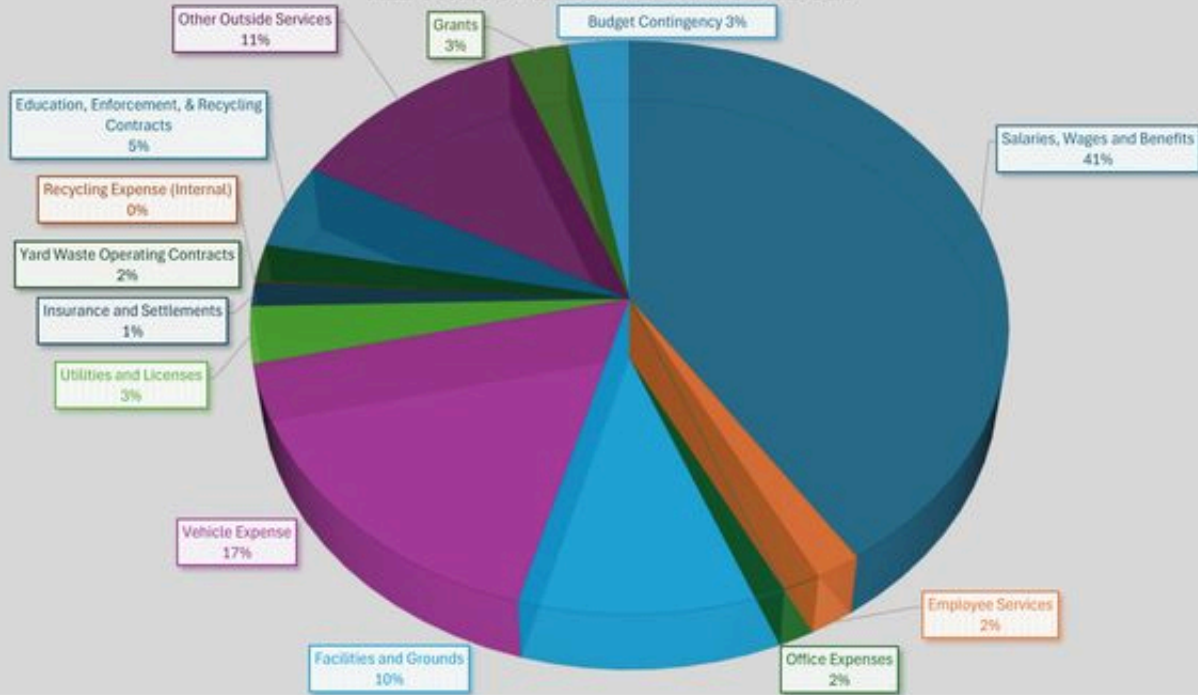
Cash Fund Balance

As documented in the "Basis of Budgeting", operating revenues and direct expenses are budgeted on an accrual basis. Additionally, as noted in the Capital Assets Policy, the capital plans are based on the outflows of resources required to support the estimated costs of capital assets to be purchased. Lastly, debt-service information included later in the SWACO Budget Book shows the principal and interest requirements. The ending balance reported represents cash balances available to support Operating Fund Reserve Policy and the Program Fund Reserve Policy in the "Policies" section of the budget book.


2026 ALL EXPENDITURES - BY CATEGORY



ALL SWACO - 2026 OPERATING BUDGET



Operating Fund

		2026 Operating Budget - Operating Fund - Fund 1				
Description	2024 Actual	2025 Budget	2026 Budget	2026 Budget to 2025 Budget Variance	% Inc/(Dec) 2026 Budget to 2025 Budget	
Net Revenues Estimate						
Disposal Revenue	\$ 50,985,457	\$ 51,278,999	\$ 52,052,420	\$ 773,421	1.5%	
Sale of Landfill Gas	6,051,045	6,000,000	6,000,000	-	0.0%	
Other	109,018	173,000	123,000	(50,000)	(28.9%)	
Fees (less EPA/Out of Dist./Host Township)	(6,342,755)	(6,365,925)	(6,317,000)	48,925	0.8%	
Total Net Revenues	50,802,765	51,086,074	51,858,421	772,346	1.5%	
Direct Expenses						
Salaries, Wages and Benefits	15,144,137	15,242,144	16,167,284	925,140	6.1%	
Contracts, Services and Supplies						
Employee Services	323,277	638,294	740,694	102,400	16.0%	
Office Expenses	436,979	860,493	640,591	(219,902)	(25.6%)	
Facilities and Grounds	4,192,602	4,698,471	4,616,645	(81,826)	(1.7%)	
Vehicle Expense	6,941,221	7,515,797	7,385,473	(130,324)	(1.7%)	
Utilities and Licenses	980,925	1,349,872	1,410,040	60,168	4.5%	
Insurance and Settlements	387,236	525,000	598,000	73,000	13.9%	
Recycling Expense (Internal)	21,794	7,000	16,000	9,000	128.6%	
Yard Waste Operating Contracts	-	-	-	-	0.0%	
Education, Enforcement, & Recycling Contracts	38,023	(104,549)	70,000	174,549	(167.0%)	
Other Outside Services	4,472,577	3,165,370	3,606,850	441,480	13.9%	
Total Contracts, Services and Supplies	17,794,634	18,655,749	19,084,294	428,545	2.3%	
Grants	-	-	-	-	0.0%	
Budget Contingency	-	1,244,000	1,296,000	52,000	4.2%	
Total Direct Expenses	\$ 32,938,771	\$ 35,141,892	\$ 36,547,578	\$ 1,405,685	4.0%	

Note: Totals may not foot and cross-foot due to rounding.


Operating Fund - Operating Expenses Overview

The Operating Fund (Fund 1) is the funding source for Operations and Administration at SWACO. Key drivers of the 2026 Operating

Budget include:

- Salaries, wages, and benefits - Salaries, wages, and benefit costs for Administration departments such as Accounting and Finance, Technology Solutions, Legal, and Human Resources. Operations departments include Fleet, Facilities, the Franklin County Sanitary Landfill, both Jackson Pike and Morse Road transfer stations, and other supporting departments.
- Facilities and Grounds - This includes site maintenance for SWACO administrative and operations properties, aggregates and seeding for the landfill, fencing for the landfill, and other repairs to facilities.
- Vehicle Expenses - Consists of unleaded fuel, diesel fuel, and compressed natural gas (CNG) used to fuel transfer trucks and yellow iron, repair parts used to repair over-the-road and off-road vehicles, costs for repairs performed by third parties, oils, lubricants, and equipment rentals. Utilities - Electric, natural gas, and water for SWACO facilities.
- Other Outside Services - Primarily used for Administration. This includes non-staff professional services and outside legal services. Contingency - The 3% contingency is included in the Operating Fund Operating Budget.

Program Fund

		2026 Operating Budget - Program Fund - Fund 3				
Description	2024 Actual	2025 Budget	2026 Budget	2026 Budget to 2025 Budget Variance	% Inc/(Dec) 2026 Budget to 2025 Budget	
Net Revenues Estimate						
Disposal Revenue	\$ 6,288,417	\$ 6,465,926	\$ 6,127,580	\$ (338,346)	(5.2%)	
Sale of Landfill Gas	-	-	-	-	0.0%	
Other	268,481	1,125,000	432,000	(693,000)	(61.6%)	
Fees (less EPA/Out of Dist./Host Township)	-	-	-	-	0.0%	
Total Net Revenues	6,556,898	7,590,926	6,559,580	(1,031,346)	(13.6%)	
Direct Expenses						
Salaries, Wages and Benefits	1,752,691	1,897,857	1,932,716	34,859	1.8%	
Contracts, Services and Supplies						
Employee Services	22,346	38,705	52,305	13,600	35.1%	
Office Expenses	10,316	8,507	10,409	1,902	22.4%	
Facilities and Grounds	29,130	2,529	11,356	8,827	349.0%	
Vehicle Expense	192,923	225,203	212,527	(12,676)	(5.6%)	
Utilities and Licenses	10,655	13,128	13,960	832	6.3%	
Insurance and Settlements	-	-	-	-	0.0%	
Recycling Expense (Internal)	10,629	-	15,000	15,000	0.0%	
Yard Waste Operating Contracts	925,000	925,000	925,000	-	0.0%	
Education, Enforcement, & Recycling Contracts	1,334,613	1,673,550	2,076,000	402,450	24.0%	
Other Outside Services	353,686	1,135,630	1,465,150	329,520	29.0%	
Total Contracts, Services and Supplies	2,889,297	4,022,252	4,781,707	759,455	18.9%	
Grants	333,084	1,647,000	1,243,000	(404,000)	(24.5%)	
Budget Contingency	-	-	-	-	0.0%	
Total Direct Expenses	\$ 4,975,072	\$ 7,567,109	\$ 7,957,423	\$ 390,314	5.2%	

Note: Totals may not foot and cross-foot due to rounding.

Program Fund - Operating Expenses Overview

The Program Fund (Fund 3) is the funding source for Programs at SWACO. Key drivers of the 2026 Programs

Operating Budget include:

- Salaries, wages, and benefits - Salaries, wages, and benefit costs for Programs departments such as Programs Administration/Project Development, Food Waste, Business Recycling, Community Outreach, Public Information, Education Assistance, Landfill Tours, and Grants Administration. Also included are the HHW Convenience Center and Drop Box, which are the recycling departments managed by both Operations and Programs.
- Vehicle Expenses - Consists of unleaded fuel, diesel fuel, and compressed natural gas (CNG). Primarily used to fuel the recycling trucks used by the Drop Box department plus any repairs to the recycling trucks.
- Yard Waste Operating Contracts - The cost of diverting yard waste from the Franklin County Sanitary Landfill.
- Education, Enforcement, and Recycling Contracts - Costs associated with education at SWACO, in local classrooms, and in other areas of the community. Enforcement costs for the Environmental Crimes Task Force ("ECTF"), and recycling costs for recyclable materials collected from the drop boxes and HHW Convenience Center, which processes hard-to-recycle materials.
- Other Outside Services - This includes non-staff professional services and outside legal services.
- Grants - Grants awarded to partners, including but not limited to K-12 schools, universities, non-profits, hospitals, businesses, and local communities.
- Pass-Through Grants - These grants have a net \$0 impact to the budget but show up as both "Other Revenue" and "Grants" in the above table.

DEPARTMENTS AND DIVISIONS

Administration - Operating Fund

Department Number	Department Name	Funded By
Administration		
1-A-100	1A100 SWACO Administration	Fund: 1 - Operating Fund
1-A-200	1A200 Accounting & Finance	Fund: 1 - Operating Fund
1-A-300	1A300 Human Resources	Fund: 1 - Operating Fund
1-A-333	1A333 Agency Communications	Fund: 1 - Operating Fund
1-A-500	1A500 Technology Solutions	Fund: 1 - Operating Fund
1-A-700	1A700 Legislative and Legal	Fund: 1 - Operating Fund

1A100 SWACO Administration

Administration - Funded by the Operating Fund - 1-A-100

The Administration cost center accounts for all expenses related to Executive Director, Director of Administration and Administrative Assistant plus in 2026 this department also includes the Director of Innovation and Operations and a new Administration FTE. The cost center also accounts for all office supplies, equipment, postage, public notices, facilities maintenance and utilities assigned to the Administration Office Building (AOB). Administration provides support for all operational functions of SWACO, our customers and citizens. Administration is responsible for planning and project management for multiple strategic projects.

Budget Summary

	Actual 2024	Budget 2025	Budget 2026
Budget by Category			
Salaries, Wages, and Benefits	\$ 755,633	\$ 637,086	\$ 1,038,248
Contracts, Services, and Supplies	252,064	853,433	1,352,093
Grants	0	0	0
Total Budgeted Expenses	1,007,697	1,490,519	2,390,341
Capital Plans			
Capital Equipment	0	55,000	0
Capital Outlays	0	0	0
Capital Improvements	104,974	8,500,000	13,250,000
Total Budgeted Capital	104,974	8,555,000	13,250,000
Total Expenditures	\$ 1,112,671	\$ 10,045,519	\$ 15,640,341
Department Staffing			
	2024	2025	2026
Full-Time Positions	3.0	3.0	5.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	3.0	3.0	5.0

On The Horizon

- Includes \$10,000 for the scholarship program that started in 2025 and will continue in 2026.
- The 2026 Capital Improvements Plan includes the new administration building and renovations to the existing administration building. See the 2026 Capital Improvements Plan for additional information.
- Continued development and deployment of SWACO strategic initiatives.
- Director of Innovation and Operations was moved from 1-O-100 and a repurposed Administration position are now included in this department.

Accounting and Finance - Funded by the Operating Fund - 1-A-200

Accounting and Finance is responsible for recording and reporting revenue and expenditures in generally accepted accounting principles. As a political subdivision of the state of Ohio, Accounting and Finance is responsible for being good stewards of public funds. Providing top notch customer service to it's internal and external customers as well as providing meaningful and measurable financials to management and the Board of Trustees. Ensuring funding mechanisms are in place to expedite infrastructure, building development, and day-to-day operations is paramount to a well functioning fiscal department.

Budget Summary

	Actual 2024	Budget 2025	Budget 2026
Budget by Category			
Salaries, Wages, and Benefits	\$ 830,943	\$ 898,983	\$ 1,053,086
Contracts, Services, and Supplies	3,757,076	1,869,312	1,859,016
Grants	0	0	0
Total Budgeted Expenses	4,588,019	2,768,295	2,912,102
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	240,096	15,000	15,000
Capital Improvements	0	0	0
Total Budgeted Capital	240,096	15,000	15,000
Total Expenditures	\$ 4,828,115	\$ 2,783,295	\$ 2,927,102
Department Staffing			
	2024	2025	2026
Full-Time Positions	9.0	8.0	9.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	9.0	8.0	9.0

On The Horizon

- Continued focus on diversity, equity, and inclusion.
- Procurement and implementation of a new bid software package to be used by the entire organization. This bid software is included in the 2026 Capital Outlays Plan above. See the 2026 Capital Outlays Plan for additional information.
- Vendor outreach events and communications are budgeted for 2026.
- Includes funds for the first Popular Annual Financial Report ("PAFR").
- The Accounting and Finance Department will continue to seek opportunities to move towards electronic record keeping and cash payments/receipts when possible.
- Repurposed the previously removed grant writer into a project specialist.

Human Resources - Funded by the Operating Fund - 1-A-300

Human Resources is responsible for processing payroll for all employees, recruitment of open positions, retention and engagement of current employees and employee relations. Providing top notch customer service to internal leaders, employees and external applicants. Responsible for updating and maintaining adherence to employee handbook and staying current with employment policies and trends.

Budget Summary

Budget by Category	Actual 2024	Budget 2025	Budget 2026
Salaries, Wages, and Benefits	\$ 442,704	\$ 431,953	\$ 460,836
Contracts, Services, and Supplies	154,051	349,900	357,400
Grants	0	0	0
Total Budgeted Expenses	596,755	781,853	818,236
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	0	0
Capital Improvements	0	0	0
Total Budgeted Capital	0	0	0
Total Expenditures	\$ 596,755	\$ 781,853	\$ 818,236
Department Staffing	2024	2025	2026
Full-Time Positions	3.0	3.0	3.0
Part-Time and Partial Positions	0.5	0.5	0.0
Total Positions Budgeted	3.5	3.5	3.0

On The Horizon

- Continued professional development opportunities in the areas of inclusion and leadership development.
- Development of an organization-wide employee recognition program.
- The DEI and Recognition Committees will collaborate to bring a newsletter with an emphasis on culture and inclusion.

Agency Communications - Funded by the Operating Fund - 1-A-333

Agency communications is responsible for supporting the day-to-day communication needs of the Executive Director and the Administration and Operational Departments helping to ensure programmatic success and reaching organizational goals.

Budget Summary

	Actual 2024	Budget 2025	Budget 2026
Budget by Category			
Salaries, Wages, and Benefits	\$ 157,702	\$ 302,648	\$ 332,627
Contracts, Services, and Supplies	214,793	312,500	263,500
Grants	0	0	0
Total Budgeted Expenses	372,495	615,148	596,127
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	0	30,000
Capital Improvements	0	0	0
Total Budgeted Capital	0	0	30,000
Total Expenditures	\$ 372,495	\$ 615,148	\$ 626,127
Department Staffing*			
	2024	2025	2026
Full-Time Positions	1.0	2.0	2.0
Part-Time and Partial Positions	0.5	0.0	0.0
Total Positions Budgeted	1.5	2.0	2.0

**Note: Employees were no longer being split in 2025. Total staffing for 1-A-333 and 3-D-333 combined remains unchanged from 2024 to 2025 to 2026, not including any seasonal interns.*

On The Horizon

- 2026 Capital Outlays Plan includes \$30,000 for upgrades of SWACO.org. See the 2026 Capital Outlays Plan for additional information.
- Continued support for a summer intern in the communications and marketing field.
- Continuation and growth of WastED podcast.
- Addition of a social media listening system to enhance SWACO's engagement with the public.
- Improvement of SWACO's Email Marketing System.
- Continued support of strategic partnerships at Cols Metro Club, MORPC and Experience Columbus.

Technology Solutions - Funded by the Operating Fund - 1-A-500

Technology Solutions is responsible for maintaining SWACO's effectiveness and efficiency by defining, delivering, and supporting strategic plans for implementing information systems technology. This includes strategic technology projects, cyber-security monitoring, and supporting internal customers via an I.T. Help Desk. Providing top notch customer service to it's internal and external customers as well as providing meaningful and measurable technology solutions to management and the Board of Trustees.

Budget Summary

	Actual 2024	Budget 2025	Budget 2026
Budget by Category			
Salaries, Wages, and Benefits	\$ 324,011	\$ 384,411	\$ 404,975
Contracts, Services, and Supplies	610,222	949,050	749,050
Grants	0	0	0
Total Budgeted Expenses	934,233	1,333,461	1,154,025
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	345,236	0	0
Capital Improvements	0	0	0
Total Budgeted Capital	345,236	0	0
Total Expenditures	\$ 1,279,469	\$ 1,333,461	\$ 1,154,025
Department Staffing			
	2024	2025	2026
Full-Time Positions	3.0	3.0	3.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	3.0	3.0	3.0

On The Horizon

- Cyber Security Penetration Test and Vulnerability Scan: ensure SWACO is cyber-safe from malicious hackers that threaten the safety of SWACO's network and data.
- A.I. options within Microsoft and other systems.
- Research a new phone and video conferencing system.

Legal - Funded by the Operating Fund - 1-A-700

The Legal Department is responsible for overseeing all legal affairs for SWACO and setting the Authority's legal policy. Legal oversight includes advising the Board, Executive Director and staff on day-to-day matters, negotiating contracts, as well as directing and managing outside counsel. There are currently 3 positions: Director of Legal Affairs, Staff Attorney, and Management Analyst. This department also serves as Secretary for the Board of Trustees.

Budget Summary

	Actual 2024	Budget 2025	Budget 2026
Budget by Category			
Salaries, Wages, and Benefits	\$ 487,735	\$ 476,793	\$ 463,405
Contracts, Services, and Supplies	213,518	636,115	653,316
Grants	0	0	0
Total Budgeted Expenses	701,254	1,112,908	1,116,721
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	0	0
Capital Improvements	0	0	0
Total Budgeted Capital	0	0	0
Total Expenditures	\$ 701,254	\$ 1,112,908	\$ 1,116,721
Department Staffing			
	2024	2025	2026
Full-Time Positions	3.0	3.0	3.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	3.0	3.0	0.0

On The Horizon

- Improve efficiencies in the contract flow and execution by implementing secured contract management software and electronic signatures.
- To foster a diverse workforce, drive innovation and advance sustainable solutions for SWACO's District by developing and implementing a scholarship program providing financial assistance to the next generation of employees in the waste industry.
- Work towards developing an economic development plan with Grove City for the property located to the north of the FCSL that furthers SWACO's vision, mission and core values.

Department Number	Department Name	Funded By
Operations		
1-O-100	10100 Operations General Administration	Fund: 1 - Operating Fund
1-O-110	10110 Fleet Maintenance	Fund: 1 - Operating Fund
1-O-120	10120 Facilities Maintenance	Fund: 1 - Operating Fund
1-O-200	10200 FC Landfill Operations	Fund: 1 - Operating Fund
1-O-204	10204 Gas System	Fund: 1 - Operating Fund
1-O-205	10205 No Tarp Fee	Fund: 1 - Operating Fund
1-O-400	10400 Transfer Station General	Fund: 1 - Operating Fund
1-O-405	10405 Jackson Pike Transfer Station	Fund: 1 - Operating Fund
1-O-410	10410 Morse Road Transfer Station	Fund: 1 - Operating Fund
1-O-415	10415 Georgesville Road Transfer Station	Fund: 1 - Operating Fund
1-O-950	10950 Model Landfill	Fund: 1 - Operating Fund
1-O-620	10620 Drop Box Depreciation	Fund: 1 - Operating Fund

Operations General & Admin - Funded by the Operating Fund - 1-O-100

Operations General and Administration is focused on supporting operations in providing safety, operations support, and project management support. Operations Administration leadership seeks continuous improvements for gained efficiencies and to help maintain exceptional service and District fees. The team continues a heavy focus on safety initiatives for 2026. The management team will focus on interaction with employees on safety to improve incident frequency rate. Management will also focus on optimizing equipment lifecycle management, reducing downtime through proactive maintenance strategies, and enhancing truck and equipment reliability across all operations.

Budget Summary

	Actual 2024	Budget 2025	Budget 2026
Budget by Category			
Salaries, Wages, and Benefits	\$ 248,704	\$ 458,447	\$ 255,665
Contracts, Services, and Supplies	144,601	1,508,144	698,630
Grants	0	0	0
Total Budgeted Expenses	393,305	1,966,591	954,295
Capital Plans			
Capital Equipment	0	80,000	0
Capital Outlays	195,623	500,000	15,000
Capital Improvements	0	2,200,000	4,300,000
Total Budgeted Capital	195,623	2,780,000	4,315,000
Total Expenditures	\$ 588,928	\$ 4,746,591	\$ 5,269,295
Department Staffing			
	2024	2025	2026
Full-Time Positions	2.0	3.0	2.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	2.0	3.0	2.0

On The Horizon

- The Operations General and Administration Department contains the budget and expenses related to the new fleet and operations building that services multiple departments in Operations.
- Operations General and Administration includes the budget for the Safety Manager and the supporting safety expenses and the Operations Administrative Assistant.
- The 2026 Capital Improvements Plan includes a CNG fill station at the new operations building and operations maintenance garage sound baffles that are now included in Operations General and Administration. See the 2026 Capital Improvements Plan for additional information.
- The 2026 Capital Outlays Plan includes a lift station panel replacement at the new operations building that is now included in Operations General and Administration. See the 2026 Capital Outlays Plan for additional information.
- The Director of Innovation and Operations was moved from this department to 1-A-100 Administration in 2026. There was no change to total headcount as a result of this change.

Fleet Maintenance - Funded by the Operating Fund - 1-O-110

As an internal service provider, the Fleet Maintenance team is primarily responsible for all the maintenance and repairs for trucks and equipment for both transfer stations and all light duty vehicles and support equipment for the landfill. The team is also responsible for the maintenance and repairs of the Drop Box front-load recycling trucks. These accomplishments further support SWACO's Operations Team in their support of managing the solid waste for our customers at all locations served by SWACO.

Budget Summary

	Actual 2024	Budget 2025	Budget 2026
Budget by Category			
Salaries, Wages, and Benefits	\$ 1,527,196	\$ 1,590,160	\$ 1,614,265
Contracts, Services, and Supplies	570,846	286,707	355,030
Grants	0	0	0
Total Budgeted Expenses	2,098,042	1,876,867	1,969,294
Capital Plans			
Capital Equipment	100,748	14,500	145,000
Capital Outlays	0	0	65,000
Capital Improvements	2,867,686	0	0
Total Budgeted Capital	2,968,434	14,500	210,000
Total Expenditures	\$ 5,066,476	\$ 1,891,367	\$ 2,179,294

Department Staffing	2024	2025	2026
Full-Time Positions	12.0	13.0	13.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	12.0	13.0	13.0

On The Horizon

- Moved Facilities and Grounds expenses that historically would have been posted to Fleet (1-O-110) to Operations General and Administration (1-O-100) due to new Operations facility that is shared by multiple departments.
- The 2026 Fleet Operating Budget remains relatively consistent with the previous years, with no major adjustments made. This conservative approach allows our Fleet department to maintain service levels and support daily operations without significant changes in spending.
- The 2026 Capital Equipment Plan includes funding for one 13,000LB diesel forklift and two 5,000lb forklifts. See 2026 Capital Equipment Plan for additional information.
- The 2026 Capital Outlays Plan includes funding for electronic fueling software. See the 2026 Capital Outlays Plan for additional information.

Facilities Maintenance - Funded by the Operating Fund - 1-O-120

As an internal service provider, the Facility Maintenance team is primarily responsible for all the maintenance and repairs for all SWACO facilities, landfill structures, grounds and rental properties. These accomplishments further support SWACO's Operations Team in their support of managing the solid waste for our customers at all locations served by SWACO.

Budget Summary

	Actual 2024	Budget 2025	Budget 2026
Budget by Category			
Salaries, Wages, and Benefits	\$ 627,627	\$ 653,253	\$ 840,107
Contracts, Services, and Supplies	51,946	66,119	83,727
Grants	0	0	0
Total Budgeted Expenses	679,573	719,372	923,834
Capital Plans			
Capital Equipment	169,911	19,000	225,000
Capital Outlays	0	0	0
Capital Improvements	0	0	0
Total Budgeted Capital	169,911	19,000	225,000
Total Expenditures	\$ 849,484	\$ 738,372	\$ 1,148,834
Department Staffing			
	2024	2025	2026
Full-Time Positions	7.0	6.0	7.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	7.0	6.0	7.0

On The Horizon

- The 2026 Facilities Operating Budget includes a new FTE for a Facilities Maintenance Specialist. This is a repurposed FTE and does not impact the total headcount for SWACO.
- There is \$225k in the CEP includes 3 new pickup trucks and a 60" brush cutter. See the 2026 Capital Equipment Plan for more information.
- The facilities department will continue to provide service to all departments at SWACO by keeping up with preventative maintenance items and timely response to issues.

Franklin County Sanitary Landfill - Funded by the Operating Fund - 1-O-200

The Landfill Operations Department is responsible for overseeing the daily operations. This includes handling the inbound waste from the public and transfer stations. This includes maintaining the proper contracts to provide products and services necessary for spreading and compacting waste, maintain adequate truck access for customers, maintain the proper amount of equipment to operate the site, and maintain the engineering components of the landfill to meet or exceed OEPA regulations. The Landfill Operations department consists of 37 full-time employees.

Budget Summary

	Actual 2024	Budget 2025	Budget 2026
Budget by Category			
Salaries, Wages, and Benefits	\$ 4,941,695	\$ 4,584,036	\$ 4,908,226
Contracts, Services, and Supplies	7,301,370	8,359,269	7,748,031
Grants	0	0	0
Total Budgeted Expenses	12,243,065	12,943,305	12,656,257
Capital Plans			
Capital Equipment	3,781,140	2,535,000	1,655,000
Capital Outlays	0	534,000	273,360
Capital Improvements	8,568,825	15,589,588	19,629,765
Total Budgeted Capital	12,349,965	18,658,588	21,558,125
Total Expenditures	\$ 24,593,030	\$ 31,601,893	\$ 34,214,382
Department Staffing*			
	2024	2025	2026
Full-Time Positions	37.0	37.0	37.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	37.0	37.0	37.0

**Note: Employees are periodically shifted between Landfill, Jackson Pike, and Morse Road depending on operational needs.*

On The Horizon

- The 2026 Capital Equipment Plan provides capital funds for one bulldozer rebuild, a 45 ton haul truck, and slope mower. These assets will support landfill operations. See the 2026 Capital Equipment Plan for additional information.

- The 2026 Capital Outlays Plan includes a 360-degree camera at the wheel wash, gutters and downspouts for the operations canopy, and four new landfill scale kiosks. The kiosks will allow for better customer service and improve operations reporting. See the 2026 Capital Outlays Plan for additional information.

- The 2026 Capital Improvements Plan provides capital funds for cell H8 construction, soil prequalification, transitional cover, FINAL cover on the south slope, H6 sump, geomembrane for phases H4 and H5, and a waterline replacement. See the 2026 Capital Improvements Plan for additional information.

- The landfill entrance road repairs will continue in 2026. Portions of the road were repaired in 2024 and 2025, but additional locations need repairs.

Gas System - Funded by the Operating Fund - 1-O-204

The Compliance Team is responsible for maintaining regulatory compliance at SWACO facilities. The Compliance & Engineering Team contains the Environmental Manager, two (2) Environmental Project Administrators, the Compliance Supervisor, and four (4) Environmental Compliance Technicians ("ECT"). Only the Compliance Supervisor and ECT's labor are budgeted in 1-O-204, the remaining personnel are in 1-O-200. The 1-O-204 budget specifically deals with the operation of the landfill gas collection and control system ("GCCS") at the Franklin County Sanitary Landfill ("FCSL"). In addition to being a compliance requirement, the GCCS is also a source of revenue for SWACO. SWACO sends the collected landfill gas to a third party run high-BTU facility, Archaea Energy. The Archaea Energy Plant cleans and sells the gas and SWACO receives royalty payments on the gas. The contract with Archaea Energy is managed under 1-O-204.

Budget Summary

Budget by Category	Actual 2024	Budget 2025	Budget 2026
Salaries, Wages, and Benefits	\$ 482,377	\$ 569,753	\$ 591,858
Contracts, Services, and Supplies	436,207	538,146	568,562
Grants	0	0	0
Total Budgeted Expenses	918,583	1,107,899	1,160,419
Capital Plans			
Capital Equipment	34,459	35,000	0
Capital Outlays	0	100,000	0
Capital Improvements	0	2,087,418	2,090,040
Total Budgeted Capital	34,459	2,222,418	2,090,040
Total Expenditures	\$ 953,042	\$ 3,330,317	\$ 3,250,459
Department Staffing			
	2024	2025	2026
Full-Time Positions	5.0	5.0	5.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	5.0	5.0	5.0

On The Horizon

- The 2026 Capital Improvements Plan includes annual GCCS Construction and gas well dewatering improvements, as it does every year. See the 2026 Capital Improvements Plan for additional information.
- The department's goal is to continue to provide compliance and maintenance services to the landfill, and to maintain gas pro forma to the Archaea Energy Plant.
- The department is currently in the process of finding a replacement of a full time environmental compliance technician. This replacement will not have an impact on the total budgeted headcount.

No Tarp - Funded by the Operating Fund - 1-O-205

This department services to track the amount of "no tarp" fees received by SWACO and also any expenditures made to help cleanup litter in the district.

Budget Summary

Budget by Category	Actual 2024	Budget 2025	Budget 2026
Salaries, Wages, and Benefits	\$ -	\$ -	\$ -
Contracts, Services, and Supplies	0	0	0
Grants	0	0	0
Total Budgeted Expenses	0	0	0
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	0	0
Capital Improvements	0	0	0
Total Budgeted Capital	0	0	0
Total Expenditures	\$ -	\$ -	\$ -
Department Staffing			
	2024	2025	2026
Full-Time Positions	0.0	0.0	0.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	0.0	0.0	0.0

On The Horizon

- SWACO will continue to charge "no tarp" fees to reduce the amount of waste blown out of vehicles headed to SWACO facilities.
- The funds collected from "no tarp" fees may be used to help clean-up the areas surrounding SWACO facilities or elsewhere in the district.

Model Landfill - Funded by the Operating Fund - 1-O-950

Budget 1-O-950 is for maintaining the closed Model Landfill. The goal for the compliance and engineering team is to keep this closed facility in compliance. Additionally, the former clubhouse, garage, and parking lot all need continued attention as these facilities age. The 2026 budget addresses the ongoing maintenance needs of all these items.

Budget Summary

	Actual 2024	Budget 2025	Budget 2026
Budget by Category			
Salaries, Wages, and Benefits	\$ -	\$ -	\$ -
Contracts, Services, and Supplies	223,092	318,191	254,691
Grants	0	0	0
Total Budgeted Expenses	223,092	318,191	254,691
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	22,899	0	0
Capital Improvements	0	0	500,000
Total Budgeted Capital	22,899	0	500,000
Total Expenditures	\$ 245,991	\$ 318,191	\$ 754,691
Department Staffing			
	2024	2025	2026
Full-Time Positions	0.0	0.0	0.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	0.0	0.0	0.0

On The Horizon

- The 2026 Model Landfill Operating Budgeted includes normal maintenance of the closed landfill.
- The 2026 Capital Improvements Plan includes funding for the Model Landfill header and variable frequency drive "VFD" installation. See the 2026 Capital Improvements Plan for additional information.

Transfer Administration - Funded by the Operating Fund - 1-O-400

The SWACO Operations Department oversees the Transfer Stations. The facilities receive, and transport waste to FCSL. The City of Columbus and area commercial haulers deliver the waste to the transfer facilities. This includes receiving, loading and transporting the waste to FCSL. The Operations Dept maintains the proper contracts to provide products and services necessary to meet or exceed OEPA regulations.

Budget Summary

	Actual 2024	Budget 2025	Budget 2026
Budget by Category			
Salaries, Wages, and Benefits	\$ 133,442	\$ 143,134	\$ 272,916
Contracts, Services, and Supplies	12,081	10,401	10,271
Grants	0	0	0
Total Budgeted Expenses	145,522	153,535	283,187
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	0	0
Capital Improvements	0	0	0
Total Budgeted Capital	0	0	0
Total Expenditures	\$ 145,522	\$ 153,535	\$ 283,187
Department Staffing*			
	2024	2025	2026
Full-Time Positions	0.0	1.0	2.0
Part-Time and Partial Positions	0.8	0.0	0.0
Total Positions Budgeted	0.8	1.0	2.0

*Note: Employees are no longer being split in 2025. The 2026 Budget includes the Senior Lead Heavy Equipment Operator in 1o400.

On The Horizon

- Productivity: A pre-load compactor will be installed at Morse Road Transfer Station in 2026 that will increase the tons per load to increase from 22 tons to 34 tons. This will increase productivity by 50%
- The Senior Lead Heavy Equipment Operator covers both transfer stations (Jackson Pike and Morse Road) and therefore has been moved to 1-O-400. This change had no impact on the total headcount for SWACO.

Jackson Pike Transfer Station - Funded by the Operating Fund - 1-O-405

The SWACO Operations Department oversees the Jackson Pike Transfer Station. This facility receives and transports waste to FCSL. The City of Columbus and area commercial haulers deliver the waste to this facility. This includes receiving, loading and transporting the waste to FCSL. The Operations Dept maintains the proper contracts to provide products and services necessary to meet or exceed OEPA regulations. The Jackson Pike Transfer Station Team consists of 15 full-time employees.

Budget Summary

	Actual 2024	Budget 2025	Budget 2026
Budget by Category			
Salaries, Wages, and Benefits	\$ 1,879,805	\$ 1,742,925	\$ 1,702,540
Contracts, Services, and Supplies	1,722,751	1,921,191	1,961,576
Grants	0	0	0
Total Budgeted Expenses	3,602,556	3,664,116	3,664,116
Capital Plans			
Capital Equipment	619,305	1,250,000	0
Capital Outlays	0	162,500	45,430
Capital Improvements	2,094,024	0	0
Total Budgeted Capital	2,713,329	1,412,500	45,430
Total Expenditures	\$ 6,315,885	\$ 5,076,616	\$ 3,709,546
Department Staffing*			
	2024	2025	2026
Full-Time Positions	16.0	16.0	15.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	16.0	16.0	15.0

*Note: Employees are periodically shifted between Landfill, Jackson Pike, and Morse Road depending on operational needs.

On The Horizon

- The CEP includes new trucks, trailers, and a loader. These upgrades will maintain low downtime, lower maintenance costs, and continue to give us the ability to transport waste efficiently.
- Temporary Volume Increase at this facility due to the construction at the Morse Road Transfer Station. Waste is being diverted to Jackson Pike due to this construction.
- The 2026 Capital Outlays Plan includes funding for two new kiosks. These kiosks are easier to use and will result in enhanced reporting capability. See the 2026 Capital Outlays Plan for additional information.
- The headcount reduction in 2026 is due to an open position in 2025 that will not be filled in 2026.

Morse Road Transfer Station - Funded by the Operating Fund - 1-O-410

The SWACO Operations Department oversees the Morse Road Transfer Station. This facility receives and transports waste to FCSL. The City of Columbus and area commercial haulers deliver the waste to this facility. This includes receiving, loading and transporting the waste to FCSL. The Operations Dept maintains the proper contracts to provide products and services necessary to meet or exceed OEPA regulations.

Budget Summary

	Actual 2024	Budget 2025	Budget 2026
Budget by Category			
Salaries, Wages, and Benefits	\$ 2,304,564	\$ 2,468,636	\$ 2,228,530
Contracts, Services, and Supplies	2,115,372	2,262,555	2,149,402
Grants	0	0	0
Total Budgeted Expenses	4,419,936	4,731,191	4,377,932
Capital Plans			
Capital Equipment	619,305	2,780,000	3,400,000
Capital Outlays	0	405,250	45,430
Capital Improvements	108,029	11,136,568	6,865,627
Total Budgeted Capital	727,334	14,321,818	10,311,057
Total Expenditures	\$ 5,147,270	\$ 19,053,009	\$ 14,688,989
Department Staffing*			
	2024	2025	2026
Full-Time Positions	23.0	23.0	19.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	23.0	23.0	19.0

**Note: Employees are periodically shifted between Landfill, Jackson Pike, and Morse Road depending on operational needs.*

On The Horizon

- This facility will be undergoing a large construction project in 2025 and 2026 that will improve the efficiency and surface water management.
- Productivity: A pre-load compactor will be installed at Morse Road Transfer Station in 2026 that will increase the tons per load to increase from 22 tons to 34 tons. This will increase productivity by 50%. The reduction of 4 FTEs at Morse Road is a result of this efficiency.
- The 2026 Capital Equipment Plan provides six new trucks, six new trailers, the modification of six existing trailers, and a spotter truck. These upgrades will maintain low downtime, lower maintenance costs, and continue to give us the ability to transport waste efficiently. See the 2026 Capital Equipment Plan for additional information.
- The 2026 Capital Outlays Plan includes funding for two new kiosks. These kiosks are easier to use and will result in enhanced reporting capability. See the 2026 Capital Outlays Plan for additional information.
- The 2026 Capital Improvements Plan includes funding for a new compactor and additional transfer station improvements. See the 2026 Capital Improvements Plan for more information.

Georgesville Road Transfer Station - Funded by the Operating Fund - 1-O-415

The Georgesville Road Transfer Station was permanently closed in April of 2013. SWACO incurs some costs for security and grounds maintenance/upkeep. The 2026 Capital Improvements Plan ("CIP") includes funding for additional capital improvements at Georgesville Road.

Budget Summary

	Actual 2024	Budget 2025	Budget 2026
Budget by Category			
Salaries, Wages, and Benefits	\$ -	\$ -	\$ -
Contracts, Services, and Supplies	14,644	14,669	20,000
Grants	0	0	0
Total Budgeted Expenses	14,644	14,669	20,000
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	0	0
Capital Improvements	0	400,000	3,000,000
Total Budgeted Capital	0	400,000	3,000,000
Total Expenditures	\$ 14,644	\$ 414,669	\$ 3,020,000
Department Staffing			
	2024	2025	2026
Full-Time Positions	0.0	0.0	0.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	0.0	0.0	0.0

On The Horizon

- The 2026 Capital Improvements Plan ("CIP") includes \$3,000,000 for the design work related to a partnership for a new transfer station with the City of Columbus. See the 2026 Capital Improvements Plan for additional information.

Department Number	Department Name	Funded By
Programs		
3-D-100	3D100 District Admin and General	Fund: 3 - Program Fund
3-D-116	3D116 Business Recycling	Fund: 3 - Program Fund
3-D-310	3D310 Community Outreach	Fund: 3 - Program Fund
3-D-331	3D331 Outreach	Fund: 3 - Program Fund
3-D-333	3D333 Public Information	Fund: 3 - Program Fund
3-D-603	3D603 Education Assistance	Fund: 3 - Program Fund
3-D-604	3D604 Tours Education	Fund: 3 - Program Fund
3-D-616	3D616 Food Waste	Fund: 3 - Program Fund
3-D-617	3D617 Grants Admin	Fund: 3 - Program Fund
3-O-600	3O600 Yard Waste Composting	Fund: 3 - Program Fund
3-O-610	3O610 HHW Collection	Fund: 3 - Program Fund
3-O-612	3O612 Recycling Convenience Center (RCC)	Fund: 3 - Program Fund
3-O-620	3O620 Residential Drop-Off Recycling	Fund: 3 - Program Fund

District Administration - Funded by the Program Fund - 3-D-100

This budget supports administration of all of the programs implemented by the Innovation and Programs team. This includes administrative staff, annual reporting functions, technical support, and pilot programs and initiatives that address emerging waste streams or address multiple program areas. In 2026, this includes conducting a four season waste characterization study and funding for research or pilot projects associated with hard to recycle materials such as textiles, hospital waste, or shrink wrap.

Budget Summary

Budget by Category	Actual 2024	Budget 2025	Budget 2026
Salaries, Wages, and Benefits	\$ 214,172	\$ 355,051	\$ 345,057
Contracts, Services, and Supplies	11,069	252,568	587,355
Grants	75,302	0	0
Total Budgeted Expenses	300,544	607,619	932,412
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	0	0
Capital Improvements	61,425	0	1,000,000
Total Budgeted Capital	61,425	0	1,000,000
Total Expenditures	\$ 361,969	\$ 607,619	\$ 1,932,412
Department Staffing			
	2024	2025	2026
Full-Time Positions	2.0	2.0	2.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	2.0	2.0	2.0

On The Horizon

- Complete four season waste characterization study
- Potential collection of textiles
- Data collection for Ohio EPA Annual District Report.
- Potential pilot projects to address emerging or hard to recycle materials such as mattresses
- The 2026 Capital Improvements Plan includes funding for a reuse center. See the 2026 Capital Improvements Plan for more information.

Solid Waste Management Plan Update - Funded by the Program Fund - 3-D-105

SWACO is required to update its Solid Waste Management Plan every five years. The most recent plan was approved in 2024. No associated work anticipated in 2026.

Budget Summary

	Actual 2024	Budget 2025	Budget 2026
Budget by Category			
Salaries, Wages, and Benefits	\$ -	\$ -	\$ -
Contracts, Services, and Supplies	3,922	0	0
Grants	0	0	0
Total Budgeted Expenses	3,922	0	0
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	0	0
Capital Improvements	0	0	0
Total Budgeted Capital	0	0	0
Total Expenditures	\$ 3,922	\$ -	\$ -
Department Staffing			
	2024	2025	2026
Full-Time Positions	0.0	0.0	0.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	0.0	0.0	0.0

On The Horizon

The current solid waste management plan was approved 07/11/2024. The next draft plan is due on 07/11/2029, and plan preparation will start 04/11/2028.

Business Recycling - Funded by the Program Fund - 3-D-116

Business Recycling is a part of the Innovations and Programs Team and is responsible for helping the Commercial and Business sector increase diversion of recyclable material from the landfill. This is done by offering Business Support Services such as technical assistance, our Business Recycling Tool Kit (a best practices and "how to" guide for starting a business recycling program), and our Business Recycling Champion program, which offers financial incentives for starting recycling programs in this sector. EPA Pass-Through Grants are budgeted in Business Recycling.

Budget Summary

	Actual 2024	Budget 2025	Budget 2026
Budget by Category			
Salaries, Wages, and Benefits	\$ 196,537	\$ 223,681	\$ 223,852
Contracts, Services, and Supplies	55,443	162,500	176,000
Grants	200,000	1,025,000	475,000
Total Budgeted Expenses	451,980	1,411,181	874,852
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	0	0
Capital Improvements	0	0	0
Total Budgeted Capital	0	0	0
Total Expenditures	\$ 451,980	\$ 1,411,181	\$ 874,852
Department Staffing			
	2024	2025	2026
Full-Time Positions	2.0	2.0	2.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	2.0	2.0	2.0

On The Horizon

- Targeted marketing of new version of the Business Recycling Champions program that will streamline the process of receiving recycling containers and incentive support.
- Deployment of multi-family toolkits to help start recycling programs in the multi-family sector and educate residents on proper recycling.
- Piloting an equipment grant for businesses.
- Marketing with new digital assets for Business Programs
- \$400,000 in EPA Pass-Through Grants.

Community Outreach - Funded by the Program Fund - 3-D-310

Franklin County has 41 communities (cities, villages, and townships) that are served by the Solid Waste Authority of Central Ohio. Community Outreach is to provide programs to help communities meet their diversion goals and that of SWACO. The Communities Program Administrator is a role inside the Innovations and Programs group and assists communities with a wide variety of programs and initiatives, including the Community Consortium program, community Cart Grants, and community Recycle Right campaigns.

Budget Summary

	Actual 2024	Budget 2025	Budget 2026
Budget by Category			
Salaries, Wages, and Benefits	\$ 97,853	\$ 97,088	\$ 102,233
Contracts, Services, and Supplies	79,107	529,195	212,195
Grants	0	135,000	0
Total Budgeted Expenses	176,961	761,283	314,428
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	0	0
Capital Improvements	0	0	0
Total Budgeted Capital	0	0	0
Total Expenditures	\$ 176,961	\$ 761,283	\$ 314,428
Department Staffing			
	2024	2025	2026
Full-Time Positions	1.0	1.0	1.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	1.0	1.0	1.0

On The Horizon

- Community Consortium Groups will be active in 2026. The outcome will be new publicly-bid contracts for trash, recycling, and yard waste services.
- Community Recycle Right Campaign advertising moved to 3-D-333.

Outreach - Funded by the Program Fund - 3-D-331

Provide outreach, education and other in-person engagements to District stakeholders through tabling, presentations, and other relevant networking/educational events. Promote awareness of the diversion services and programs provided by SWACO and seek out new partnership/opportunities for collaboration.

Budget Summary

	Actual 2024	Budget 2025	Budget 2026
Budget by Category			
Salaries, Wages, and Benefits	\$ 90,989	\$ 119,624	\$ 124,214
Contracts, Services, and Supplies	87,024	39,950	79,550
Grants	8,956	10,000	10,000
Total Budgeted Expenses	186,969	169,574	213,764
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	0	0
Capital Improvements	0	0	0
Total Budgeted Capital	0	0	0
Total Expenditures	\$ 186,969	\$ 169,574	\$ 213,764
Department Staffing			
	2024	2025	2026
Full-Time Positions	1.0	1.0	1.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	1.0	1.0	1.0

On The Horizon

- New tabletop educational game developed for outreach events .
- New partnerships related to recycling, composting and reuse will be explored.
- Community equipment grant will continue to be marketed to communities.
- Recycling ambassador program will launch.

Public Information - Funded by the Program Fund - 3-D-333

The Public Information budget supports the day to day and special program projects funded by the Generation Fee. The budget provides for the communication needs within the Innovation & Programs Department which are not planned for in another Generation Fee program budget. Examples of items included in this budget are graphic design and advertising for Earth Month and America Recycles Day activities, and other special events (like back to school and the green holiday guide). In 2026, advertising for all Program Fund/Generation Fee programs have been consolidated into this department.

Budget Summary

	Actual 2024	Budget 2025	Budget 2026
Budget by Category			
Salaries, Wages, and Benefits	\$ 215,384	\$ 132,908	\$ 140,397
Contracts, Services, and Supplies	174,414	83,000	597,000
Grants	0	0	0
Total Budgeted Expenses	389,798	215,908	737,397
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	0	0
Capital Improvements	0	0	0
Total Budgeted Capital	0	0	0
Total Expenditures	\$ 389,798	\$ 215,908	\$ 737,397
Department Staffing			
	2024	2025	2026
Full-Time Positions	0.0	1.0	1.0
Part-Time and Partial Positions	1.9	0.0	0.0
Total Positions Budgeted	1.9	1.0	1.0

**Note: Employees are no longer being split in 2025. Total staffing for 1-A-333 and 3-D-333 combined remains unchanged from 2024 to 2025.*

On The Horizon

- Purchase seasonal advertising to promote low waste and proper recycling around Earth Day, Back to School, America Recycles Day, and other holidays. These are activities not already planned for in a Program Budget (i.e. Recycle Right,
- Creation of one new promotional video. This video would be one that requires outside expertise, and could not be done in house. In addition, this would be above and beyond and videos the Programs Department has planned.

Education Assistance - Funded by the Program Fund - 3-D-603

SWACO's Education Assistance Program includes dollars to support recycling, training, and education activities and resources; and to provide technical and legal assistance for SWACO's School Consortium Program for Franklin County schools.

Budget Summary

	Actual 2024	Budget 2025	Budget 2026
Budget by Category			
Salaries, Wages, and Benefits	\$ 173,815	\$ 122,589	\$ 130,066
Contracts, Services, and Supplies	42,723	78,135	141,950
Grants	17,500	0	0
Total Budgeted Expenses	234,038	200,724	272,016
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	0	0
Capital Improvements	0	0	0
Total Budgeted Capital	0	0	0
Total Expenditures	\$ 234,038	\$ 200,724	\$ 272,016
Department Staffing			
	2024	2025	2026
Full-Time Positions	1.0	1.0	1.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	1.0	1.0	1.0

On The Horizon

- Engaging interactive displays for tabling and presentations.
- Promotional video for SRC program.
- Focus on school district-wide implementation of School Recycling Champions program.

Tours Education - Funded by the Program Fund - 3-D-604

SWACO provides landfill tours to schools, residents, business and other stakeholders to educate them on the operations of the facility and the importance of diverting material from landfill disposal.

Budget Summary

	Actual 2024	Budget 2025	Budget 2026
Budget by Category			
Salaries, Wages, and Benefits	\$ 126,268	\$ 94,427	\$ 102,708
Contracts, Services, and Supplies	52,217	29,265	43,650
Grants	0	0	0
Total Budgeted Expenses	178,486	123,692	146,358
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	0	10,000
Capital Improvements	0	0	0
Total Budgeted Capital	0	0	10,000
Total Expenditures	\$ 178,486	\$ 123,692	\$ 156,358
Department Staffing			
	2024	2025	2026
Full-Time Positions	1.0	1.0	1.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	1.0	1.0	1.0

On The Horizon

- The temporary Education Resource Center is fully functioning and will continue to serve as the primary education facility while the new Education Resource Center is constructed in 2026-2027.
- The 2026 Capital Outlays Plan includes \$10,000 funding for a virtual landfill tour. See the 2026 Capital Outlays Plan for additional information.

Food Waste - Funded by the Program Fund - 3-D-616

SWACO coordinates food waste reduction and diversion activities within the District including the Save More Than Food campaign, food waste resources for food businesses and schools, food rescue activities, and engagement activities with the Central Ohio Food Waste Initiative.

Budget Summary

	Actual 2024	Budget 2025	Budget 2026
Budget by Category			
Salaries, Wages, and Benefits	\$ 135,569	\$ 147,802	\$ 154,872
Contracts, Services, and Supplies	88,622	379,300	270,900
Grants	0	35,000	0
Total Budgeted Expenses	224,190	562,102	425,772
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	16,800	0	0
Capital Improvements	0	0	0
Total Budgeted Capital	16,800	0	0
Total Expenditures	\$ 240,990	\$ 562,102	\$ 425,772
Department Staffing			
	2024	2025	2026
Full-Time Positions	1.0	1.0	1.0
Part-Time and Partial Positions	0.5	0.5	0.5
Total Positions Budgeted	1.5	1.5	1.5

On The Horizon

- Creation of a financial incentive program to help businesses start food waste composting.
- Creation of a targeted grant for Food Waste drop-offs to make it easier for communities to offer these programs.
- Develop models for curbside organics collection to support the numerous communities that are interested in implementing curbside collection.

Grants Administration - Funded by the Program Fund - 3-D-617

The Grants Administration budget department is newly established. Previously, the total amount for grant expenditures was included in the District Administration budget. With the goal of expanding SWACO's grant offerings, SWACO will be dedicating more staff time and resources to managing the grant programs. In addition to the improvement and expansion of the existing grant offerings SWACO staff are evaluating larger grants specific to schools/universities and market development grants for recycling businesses.

Budget Summary

	Actual 2024	Budget 2025	Budget 2026
Budget by Category			
Salaries, Wages, and Benefits	\$ 8,832	\$ 131,604	\$ 142,723
Contracts, Services, and Supplies	0	56,800	51,800
Grants	31,326	442,000	758,000
Total Budgeted Expenses	40,158	630,404	952,523
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	0	20,000
Capital Improvements	0	0	0
Total Budgeted Capital	0	0	20,000
Total Expenditures	\$ 40,158	\$ 630,404	\$ 972,523
Department Staffing			
	2024	2025	2026
Full-Time Positions	1.0	1.0	1.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	1.0	1.0	1.0

On The Horizon

- Community Waste Reduction Grants to support a variety of community and non-profit organizations.
- Targeted grants to support partnership with the Ohio Hospital Association.
- Potential for Special Project Grant to the Ohio Expo Center to improve recycling at the Ohio State Fair .
- The 2026 Capital Outlays Plan includes \$20,000 funding for Grant Management Software. See the 2026 Capital Outlays Plan for additional information.

Environmental Crimes Task Force - Funded by the Program Fund - 3-D-800

The ECTF is a multi-agency task force designed to identify, investigate, and prosecute environmental crimes.

Budget Summary

	Actual 2024	Budget 2025	Budget 2026
Budget by Category			
Salaries, Wages, and Benefits	\$ -	\$ -	\$ -
Contracts, Services, and Supplies	206,960	299,725	294,725
Grants	0	0	0
Total Budgeted Expenses	206,960	299,725	294,725
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	0	0
Capital Improvements	0	0	0
Total Budgeted Capital	0	0	0
Total Expenditures	\$ 206,960	\$ 299,725	\$ 294,725
Department Staffing			
	2024	2025	2026
Full-Time Positions	0.0	0.0	0.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	0.0	0.0	0.0

On The Horizon

- Continued implementation of the ECTF program with an emphasis on expanded outreach and promotion of the program.
- Exploring use of upgraded surveillance cameras to monitor and investigate open dumping locations.

Yard Waste - Funded by the Program Fund - 3-O-600

This budget supports SWACO's existing yard waste processing contracts, which allow communities and residents to compost yard waste at a greatly reduced cost, resulting in significant diversion of organic material from the landfill. The budget also supports analysis and planning for investments to assure sustainable composting in the future.

Budget Summary

	Actual 2024	Budget 2025	Budget 2026
Budget by Category			
Salaries, Wages, and Benefits	\$ -	\$ -	\$ -
Contracts, Services, and Supplies	925,000	950,000	925,000
Grants	0	0	0
Total Budgeted Expenses	925,000	950,000	925,000
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	0	0
Capital Improvements	0	500,000	3,000,000
Total Budgeted Capital	0	500,000	3,000,000
Total Expenditures	\$ 925,000	\$ 1,450,000	\$ 3,925,000
Department Staffing			
	2024	2025	2026
Full-Time Positions	0.0	0.0	0.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	0.0	0.0	0.0

On The Horizon

- Public education in cooperation with contracted service providers to reduce contamination in residential curbside yard waste collection.
- The 2026 Capital Improvements Plan includes funding for organics and improvements at a leased yard-waste location in Upper Arlington, Ohio. See the 2026 Capital Improvements Plan for more information.

Household Hazardous Waste - Funded by the Program Fund - 3-O-610

This budget supports permanent and mobile collection events to collect household hazardous waste (HHW) from residents and keep the material out of the landfill.

Budget Summary

	Actual 2024	Budget 2025	Budget 2026
Budget by Category			
Salaries, Wages, and Benefits	\$ -	\$ -	\$ -
Contracts, Services, and Supplies	910,903	680,500	950,500
Grants	0	0	0
Total Budgeted Expenses	910,903	680,500	950,500
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	0	0
Capital Improvements	0	0	0
Total Budgeted Capital	0	0	0
Total Expenditures	\$ 910,903	\$ 680,500	\$ 950,500
Department Staffing			
	2024	2025	2026
Full-Time Positions	0.0	0.0	0.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	0.0	0.0	0.0

On The Horizon

- Promotion of expanded hours of operation of the permanent HHW site.
- Collection of additional non-hazardous materials at the permanent location.

Recycling Convenience Center - Funded by the Program Fund - 3-O-612

The Recycling Convenience Center ("RCC") was opened in November of 2023. The current Recycling Convenience Center is located next to the Jackson Pike Transfer Station and is open to the public. The Recycling Convenience Center helps residents and businesses recycling and/or dispose of materials not accepted at the landfill and would be considered hard to recycle.

Budget Summary

	Actual 2024	Budget 2025	Budget 2026
Budget by Category			
Salaries, Wages, and Benefits	\$ 75,385	\$ 77,397	\$ 82,725
Contracts, Services, and Supplies	34,964	23,934	47,106
Grants	0	0	0
Total Budgeted Expenses	110,349	101,331	129,831
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	35,500	0
Capital Improvements	0	3,000,000	0
Total Budgeted Capital	0	3,035,500	0
Total Expenditures	\$ 110,349	\$ 3,136,831	\$ 129,831
Department Staffing			
	2024	2025	2026
Full-Time Positions	1.0	1.0	1.0
Part-Time and Partial Positions	0.0	0.0	0.0
Total Positions Budgeted	1.0	1.0	1.0

On The Horizon

- The Recycle Convenience Center ("RCC") is a relatively new department. Advertising for this department has been moved to 3-D-333.

Drop Box - Funded by the Program Fund - 3-O-620

Publicly available recycling drop-off locations providing access to recycling for residents that do not have curbside recycling available (particularly those living in apartments and condominiums) and small businesses w/out recycling service.

Budget Summary

	Actual 2024	Budget 2025	Budget 2026
Budget by Category			
Salaries, Wages, and Benefits	\$ 417,886	\$ 395,687	\$ 383,869
Contracts, Services, and Supplies	216,929	457,380	403,976
Grants	0	0	0
Total Budgeted Expenses	634,816	853,068	787,845
Capital Plans			
Capital Equipment	0	0	0
Capital Outlays	0	0	0
Capital Improvements	0	0	0
Total Budgeted Capital	0	0	0
Total Expenditures	\$ 634,816	\$ 853,068	\$ 787,845

Department Staffing	2024	2025	2026
Full-Time Positions	4.0	4.0	4.0
Part-Time and Partial Positions	0.2	0.0	0.0
Total Positions Budgeted	4.2	4.0	4.0

On The Horizon

- Expansion of drop-off locations to selected areas of SWACO's jurisdiction where there is a lack of locations.
- Expanded promotion of the availability of the drop-off program to residents.

CAPITAL PLANS

Capital Assets Policy

It is essential that all supplies and capital equipment in the custody of SWACO, regardless of how they have been acquired, be accounted for at all times. The overall SWACO inventory accountability and control program is administered by the Fleet and Facilities Manager, the Inventory Control Specialists, and Mechanic Supervisor in the Operations Department. Directors and Managers of SWACO are responsible for property, accountability, and control within their departments.

Property administration procedures for SWACO are prescribed herein. These procedures should be applied when supplies, controllable property or capital equipment are ordered, received, modified, moved or sold.

Further, special inventories and reports may be required by non-SWACO owners of capital equipment in the custody of SWACO, such as granting agencies. If these instructions are in conflict with the regulations applicable to property control from granting agencies, the latter will apply.

Repairs and improvements (including remodels) to an existing capital asset that extend the useful life of the asset, improve its capacity or efficiency, or significantly reduce operating costs may be capitalized if the costs are \$10,000 or more with a useful life of more than one year. Costs under \$10,000 are expensed and not tracked in the capital asset system for financial reporting purposes.

Summary:

- Items over \$10,000 with a useful life of more than one year are capital purchases and shall be depreciated.
- All supplies and capital equipment in the custody of SWACO must be accounted for at all times.
- Special inventories and reports may be required by non-SWACO owners of capital equipment in the custody of SWACO, such as granting agencies. If these instructions are in conflict with the regulations applicable to property control from granting agencies, the latter will apply.

Statement of Policy: This statement sets forth the policy to be used to determine when certain purchases are capitalized for financial reporting, budgetary, and inventory control purposes. To spread the cost of purchases of items that last more than one year over their useful lives, investments in such items are recorded as the acquisition of capital equipment and expensed through depreciation or in some cases depletion for purposes of preparing SWACO's financial statements. Purchases of capital equipment are paid and budgeted separately from operating expenses, in one of SWACO's capital plans. Various capital equipment is maintained on a capital equipment inventory system, subject to an annual physical inventory and controlled as to disposition.

Capital Asset Procedures

Definitions:

Capital equipment is any (1) furniture, fixture, system, capital equipment, property, building or improvement with a cost equal to or greater than \$10,000 and a useful life greater than one year; (2) capital equipment received as a gift with an assessed value equal to or greater than \$10,000 and a useful life greater than one year; (3) capital equipment originally capitalized through construction; (4) capital equipment from grant funds for which ownership has been transferred to SWACO.

Engineering, consulting, legal fees, and other expenses associated with construction or acquisition of capital equipment may also be capitalized. Multiple items purchased on the same invoice with a unit cost of less than \$10,000 and an aggregate cost of more than \$10,000 are not considered capital equipment, unless the items are part of a major capital improvements project or system, such as installation of a digital signage project. Capital equipment includes improvements and betterments, but excludes maintenance expenses.

Depreciation is the allocation of asset expense to the accounting periods in which the benefit of the asset is derived. SWACO uses straight-line depreciation which spreads the expense evenly over the useful life of the asset. If an asset is placed in service mid-year, the first year's depreciation will reflect only the portion of the year that it was in-service (i.e., an asset placed in-service July 1 will be depreciated for five months, as assets typically begin to depreciate in the month following the in-service date.) Depreciation schedule is also looked at on a case-by-case basis and may reflect current month known in Worth-It as date in service.

In-service date is the date the asset is placed into service at the Solid Waste Authority. Capital equipment with multiple invoices, such as construction projects, will be considered to be placed into service when all work is complete and SWACO begins using the asset. Generally, construction projects will not be considered as placed in service until all related invoices are received to ensure all finishing work has been completed, which is evaluated on a case-by-case basis.

Useful life of the asset is the period of time the asset is expected to be in service at SWACO. Useful life may be adjusted from time to time to reflect a more accurate in-service period.

Supplies are any furniture, fixtures, systems, capital equipment or other item with a cost of \$10,000 or less, or a useful life of less than one year.

Capital Equipment Acquisition: Capital equipment shall be purchased through a capital acquisition account and a project number. Purchase orders will show the account number and project number. The table below shows the fixed asset category by major description, definition, and useful life. Specific account codes for each fixed asset classification are found on the Chart of Accounts. *Note: Capital Asset expenditures are processed through*

the same cycle as non-payroll transactions. See Non-payroll Narrative for more information.

Capital Acquisition Accounts are as follows (may be adjusted on a case-by-case basis):

Asset	Definition	Useful Life (General Guidelines - may be adjusted as deemed necessary)
1510 - Furniture and Fixtures	Furniture, office capital equipment, and fixtures.	Based on manufacturer's specifications or as impacted by non-standard use.
1520 - Motor vehicles and heavy capital equipment	Motor vehicles and heavy capital equipment.	
	Transfer tractors	5 years
	Transfer trailers	5 years
	Transfer tractor rebuilds	2- 3 years
	Pickup trucks, vans, and Automobiles	5 years
	Heavy capital equipment	Manufacturer's specifications.
	Mobile/portable signage, etc.	Manufacturer's specifications
1530 - Buildings and building improvements	Buildings and improvements to buildings (any permanent attachments to the structure suitable for general use which would not be removed if the building were sold).	20 years for buildings. Varies for improvements.
1550 - Transfer Stations	Items associated with SWACO's transfer stations	Varies on improvements.
1580 - Land	Acquisition cost of land.	Not depreciated.
<u>1560,1570 - Landfill development</u>	Engineering, land acquisition, construction, and other costs incurred to develop the landfill.	Depleted based on percentage of landfill capacity used.

When they can be determined, charges for transportation and/or labor for capital equipment installation and inspection shall be added to the value of capital equipment. Engineering and other preliminary costs will also be considered in the total cost of the asset that is depreciated or depleted.

When fleet or facilities related capital assets are acquired, the Fleet and Facilities Manager, Inventory Control Specialists, or Mechanic Supervisor will enter all information, such as part number, price, vendor, PO number, etc., into the Dossier system. The Dossier System allows the Operations Department to track fleet or facilities related capital assets, as well as inventory and supplies.

A Capital Equipment/Capital Improvement In-Service Certification form is filled out and approved by the project manager certifying that the asset is complete and in-service. The Capital Equipment Certification sheet contains information such as the description of the asset, project number, in-service date, useful life, P.O. Number, and Bar Code/Asset Tag Number.

Accounting and Finance Personnel take the completed Capital Equipment/Capital Improvement In-Service Certification form and enter the information into the Worth-It System and file the Capital Equipment/Capital Improvement In-Service Certification form/Capital Expenditure Request Form in a binder with all supporting documentation such as invoices, payment information, and Dynamics reports. The Worth-It System is the system used by Accounting and Finance Personnel to track capital assets and post depreciation to the general ledger.

Trade-in of capital equipment: Before an item of capital equipment is traded, if the asset is tagged, the capital equipment identification tag will be removed and destroyed. *Note: Per inquiry of the Inventory Control Specialist, the majority of capital assets are no longer being tagged. Rather, they are identified by the capital equipment number/Worth-IT number, assigned by the Accounting and Finance Personnel, and the corresponding barcode number/vin number/or other identifiers on the asset.* Funding sources should be identified prior to processing a voucher that includes a trade-in. No invoices will be paid for capital acquisition requiring a title (e.g., motor vehicles) until SWACO receives clear title to the asset or documentation that the titles are being processed for distribution. Invoices for assets which were funded by a trade-in should include the following information:

- (1) Description
- (2) Trade-in Allowance

No gains are recognized on the trade-in of capital equipment. The cost of the new capital equipment will be booked at cash paid plus net book value of the traded asset. In the event, that the cost of the new equipment exceeds fair market value a loss will be recognized equal to the excess.

Cash Paid \$25,000
NBV of trade-in 4,500
Carrying value of new asset \$29,500

In this example, if the fair market value of the new asset is \$29,000 a \$500 loss will be recognized. If the fair value exceeds \$29,500, no gain is recognized.

Gifts of capital equipment: Equipment received as a gift will be treated in the same manner as other SWACO capital equipment if it meets the capital threshold. The value assigned to capital equipment by the donor will be accepted except when inspection shows the value to be unrealistic. When the assigned value is deemed unrealistic or no value was assigned by the donor a fair market value will be determined, and that figure will be entered as the value. This is not a common practice and will be handled on a case-by-case basis.

Components: Items purchased as new components for existing capital equipment shall be identified with the basic capital equipment, but may maintain a separate identity in the Worth-It system for depreciation. If components are to retain their individual identity, they shall be tagged with a separate inventory tag/asset equipment number. If, however, the component is to be incorporated into other capital equipment and thereby lose its identity, it will neither be tagged nor inventoried. Instead, the value of the basic item may be increased by the value of the component. For example, SWACO purchased an accounting system in 2002 that was fully depreciated by 2008. In 2018, SWACO upgraded the accounting system, which is tracked as a separate asset to depreciate as the original asset is fully depreciated. A certified rebuild may be added as a stand-alone capital asset with its own unique capital asset number. The original asset may be disposed.

Replacement of Parts: When a part of an end item of capital equipment must be replaced due to wear, the replacement part shall be purchased as expense and not as capital equipment, unless the replacement part meets the above definition of a capital asset.

Loaned capital equipment: Equipment may be loaned by one department to another department on an as needed basis. Equipment loaned by one department to another remains the responsibility of the lending department and must not be inventoried by the borrowing department. Short term loans that change the location of capital equipment between buildings need not be reported. Long term loans (30 days or more) may be reported to the Inventory Control Specialist if the item is tracked in the Fleet maintenance system (Dossier), and to Accounting and Finance via e-mail or other means.

Building capital equipment: Non-movable capital equipment attached to and included in the construction of a building will not be inventoried or included in the capital equipment inventory. (part of the physical asset inventory if separated out in the Worth-It system for depreciation). Movable office furniture, office capital equipment, classroom furnishings, and laboratory capital equipment may be inventoried and tagged. Capital equipment and furniture purchased subsequent to completion of initial furnishing of a building may also be inventoried and tagged. Construction of a facility that includes various components and equipment will be examined at time of completion, and may have a different depreciation schedule based on the useful life of the various components.

Maintenance vs. Improvements and Betterments: Improvements and betterments to an existing asset may be capitalized, but expenses for maintenance are not capitalized. An improvement or betterment extends the asset's useful life or adds features that did not exist prior to the improvement. For example, a roof repair would be considered maintenance (6000 series of accounts); while a new roof, which extends the useful life of the building, with enhanced features would be considered building improvements (1500 series of accounts).

Classifications: There are multiple classifications for capital equipment: furniture and fixtures (1510), motor vehicles and heavy capital equipment (1520), buildings and building improvements (1530), transfer stations (1550), land (1580), landfill improvements (1560 and 1570).

Construction-in-Progress: All capital equipment acquisitions that take place over an extended period-of-time should be charged to the assigned project, and all invoices are recorded in the accounting system. At that time the total cost can be determined, the purchase will be added to the fixed asset system and if needed, the fleet maintenance system and depreciation or depletion will commence (refer to in-service date under capital asset

procedures of this policy).

Asset Identification System: All capital equipment will be assigned an asset number. Certain outlays occurring over a period-of-time may be aggregated and classified and depreciated as a single asset (e.g., construction projects). Equipment may be tagged by the Inventory Control Specialist in the following manner: Motor vehicles, heavy capital equipment, and other capital equipment may be tagged using a brass tag; real property, buildings, and capital equipment that fall into the landfill categories will not be tagged. Assets that do not lend themselves to be tagged should still be inventoried. In such cases, the items will be assigned an inventory control number or other identifier, but will not be tagged.

Asset Transfers: The Inventory Control Specialist and/or Accounting and Finance Personnel should be notified via e-mail or communicated by other means of any transfers of capital equipment from one location or department to another. Items transferred are reviewed during the compilation of the physical inventory list and do not need an asset transfer form.

Asset Disposition: Property that is in excess of the needs of a department may be offered to other SWACO departments or offices, if applicable, before disposal action is taken with an outside source. The Fleet and Facilities Supervisor will maintain a list of this property and its location. Disposal action may be taken when departments, having a requirement for similar property, have indicated no need for the capital equipment.

Property that is worthless in value, obsolete because of changes in technology, or requiring excessive cost to repair, should be disposed of in the best interest of SWACO. In so doing, capital equipment that no longer has any utility within SWACO may be removed from dead storage in inventory, and the fiscal records of SWACO.

The following procedures will be used in property disposal:

- o SWACO department heads, managers, and/or staff will notify Accounting and Finance Personnel via e-mail of any surplus/disposals and/or trade-ins.
- o If the asset can be used in another SWACO department a transfer of the item will be made to that department. An e-mail or other communication will be sent by the receiving department to the Accounting and Finance department in order that property control records may be updated.
- o If the surplus item cannot be used by another SWACO department, Accounting and Finance Personnel will add proposed surplus items to the list that they use to prepare for the Board of Trustees resolution.
- o A Resolution will be prepared by SWACO's Finance Department or Operations and the SWACO Board will declare the property surplus. Per the resolution, items may be disposed of any means Equipment may only be disposed of through sale, trade-in, live auction, web-based auction, or other means as appropriate including donation.
- o In the disposal process, the Fleet and Facilities Supervisor or Facilities Supervisor, will arrange for disposal of the property. A competitive process is used for the disposal of property that is to be sold, either through auction (GovDeals) or by soliciting sealed bids and establishing a contract.
- o A majority of the surplus property is disposed on the GovDeals.com website
- o Payment for items sold on GovDeals is collected by GovDeals.
- o Once the item is picked up by the buyer the Fleet and Facilities Supervisor makes note of this on the GovDeals website. GovDeals makes an electronic payment for this item.
- o Proceeds from the sale of property may be credited to the selling department. Monies received from the sale of capital equipment purchased with monies from two or more funds shall be placed in each of the funds' capital equipment accounts proportional to the original acquisition.
- o Funds received from the sale of capital equipment purchased or furnished through contracts or grants, where title has been passed to SWACO, may be applied as specified in regulations published by the sponsoring agency.

Capital Equipment Corrections: In the event, that equipment is capitalized and later determined not to have been a capital acquisition, it should be removed from inventory by removing the transaction from the capital account and posting it to the correct expense account. All associated depreciation should be reversed against the associated project.

Missing Capital Equipment: When capital equipment becomes missing and is suspected of having been lost or stolen, the department director or manager will notify the Inventory Control Specialist, or Accounting and Finance Personnel via e-mail or other means, of the circumstances. Information furnished may include some of the following information: inventory control number, description, manufacturer, model number, serial number, location, date last seen, and any other information that may be helpful in recovering the item, such as color, size, etc. A police report should be completed if an asset has been stolen.

Physical Inventory: All capital equipment will be subject to a physical inventory at least once a year. In conjunction with the Accounting and Finance Department, a physical verification of capital assets is completed by staff. Changes to the data regarding an asset, such as location, should be made on the inventory sheet. Once the inventory review is complete, the Fleet and Facilities Manager, Facilities Supervisor, Operations Manager, or the Director of Operations and Maintenance will email the inventory sheet to Accounting and Finance Personnel or communicate by other means.

General Information about Supplies and Controllable Property: Furniture, fixture, capital equipment, or property that has a useful life of more than one year, but which has a unit cost of less than \$10,000 may be tagged with a property tag stating "Property of Solid Waste Authority" when it is practical to do so.

Removal of Supplies and controllable property from SWACO: Supplies and controllable property may be removed from SWACO only for the official business of SWACO.

Repair and Maintenance: Routine repairs and maintenance that help an asset maintain the original useful life are expensed regardless of cost.

The useful life of the original asset needs to be considered when recording the life of the improvement. The general rule is that the improvement is depreciated over the shorter of the improvement's useful life or the original asset's remaining useful life. It may be necessary to increase the original asset's useful life if it is anticipated that the improvement will extend the useful life of the original asset.

The decision to capitalize or expense an improvement can sometimes be difficult. To assist with this decision the following examples are provided:

- Repair – a Tipper that is used at the landfill is damaged by a windstorm and it costs \$25,000 to repair. If the repair merely restores the Tipper to its pre-storm status, this repair will be expensed.
- Repair with Improvement – same situation as above except that SWACO decides to install a better mechanical system on the Tipper that improves its capacity at a cost of \$50,000. The portion of this cost that improves the asset will be capitalized.

Note: Capital Assets are budgeted on a separate resolution pertaining to the capital plan associated with the type of equipment, improvement, or outlay being acquired. For example, capital equipment such as trucks and landfill equipment are budgeted in the Capital Equipment Plan. Larger improvements such as buildings and other infrastructure that are eligible for certain debt financing or paid for from cash are part of the Capital Improvements Plan. The associated funding source is linked to the purpose of the capital asset. While most capital expenditures are paid for from SWACO's operating fund, certain equipment/improvements if associated with recycling, reducing waste, and education/awareness can be paid for from SWACO's restricted Program Fund. The Program Fund is statutorily set up by the Ohio Revised Code to fund these expenditures associated with ten allowable uses to promote recycling, reuse, education, awareness and other initiatives described in the code.

2026 Capital Plans

2026 Capital Equipment Plan

Department #	Qty	Project	Cost
1-O-410	6	Purchase CNG Transfer Tractors	\$ 1,950,000
1-O-410	6	Purchase Transfer Tipper Trailer	1,100,000
1-O-410	6	Modify 6 Existing Tipper Trailers for New Compactor	250,000
1-O-200	1	Perform Caterpillar Certified Component Rebuild D8T (Unit 254)	675,000
1-O-200	1	Purchase New 45 Ton Haul Truck	900,000
1-O-410	1	Purchase Off Road Spotter Truck	100,000
1-O-120	3	Purchase New Ford F250 Pickup Trucks	190,000
1-O-110	1	Purchase 13,000LB Diesel Forklift	75,000
1-O-110	2	Purchase 5000lb Fork Lift	70,000
1-O-120	1	Purchase 60" Brush Cutter	35,000
1-O-200	1	Slope Mower	80,000
Total 2026 Capital Equipment Plan			\$ 5,425,000

2026 Capital Outlays Plan

Department #	Qty	Project	Cost
1-O-100	1	Lift Station Panel Replacement	\$ 15,000
1-O-200	1	360-degree Camera at Wheel Wash	12,000
1-O-200	1	Gutter and Downspouts - Parking Canopy	175,000
1-O-110	1	Fuel Master Live ("FM Live")	65,000
1-O-200	4	Landfill Scale Kiosks	86,360
1-O-405	2	Jackson Pike Transfer Station Scale Kiosks	45,430
1-O-410	2	Morse Road Transfer Station Scale Kiosks	45,430
1-A-200	1	Bid Software	15,000
1-A-333	1	SWACO.ORG Updates	30,000
3-D-617	1	Grant Management Software	20,000
3-D-604	1	Virtual Landfill Tour	10,000
Total 2026 Capital Outlays Plan			\$ 519,220

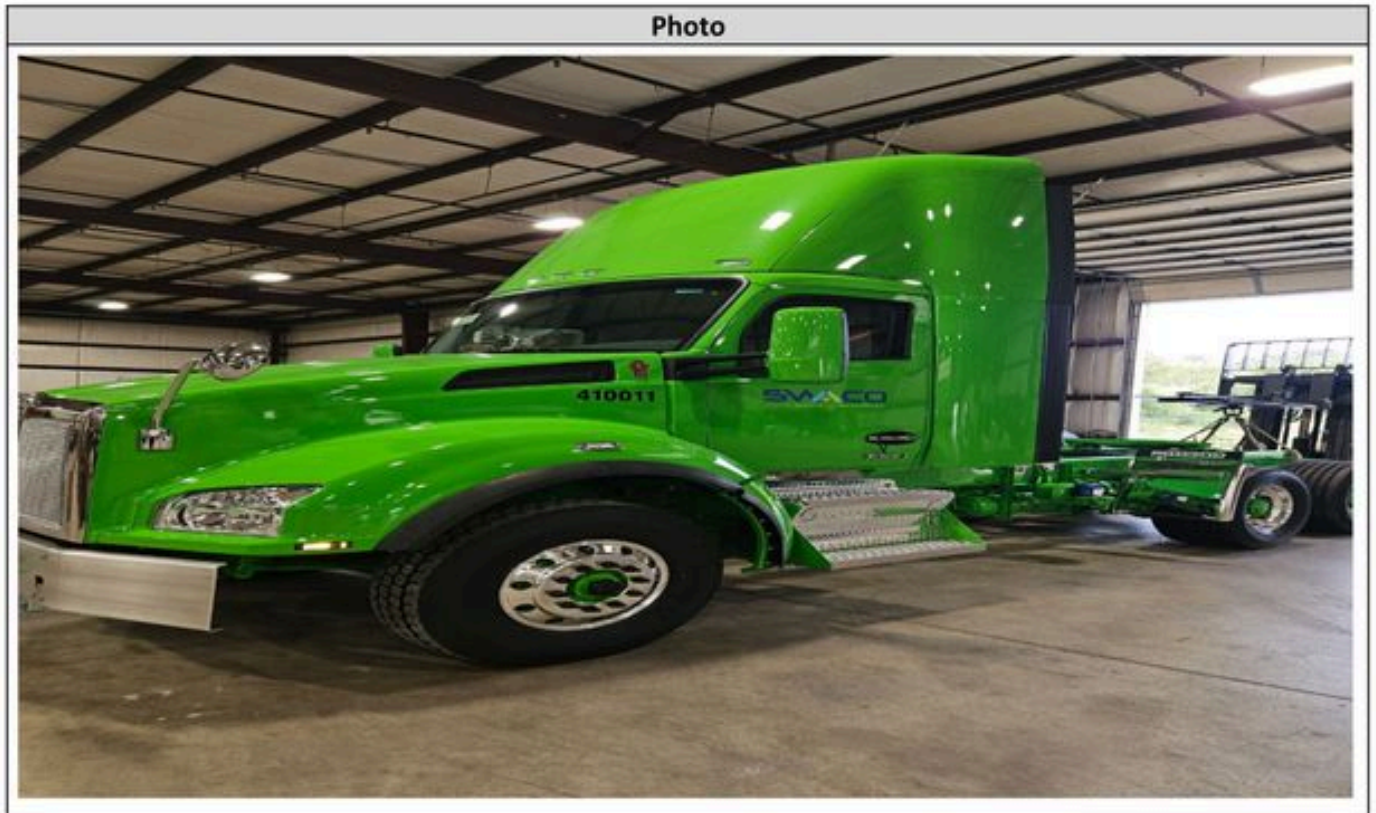
2026 Capital Improvement Plan

Department #	Qty	Project	Cost
1-O-200	1	Phase H8 Cell Construction	\$ 10,905,765
1-O-200	1	Soil Prequalification	100,000
1-O-200	1	Transitional Cover	174,000
1-O-200	1	Final Cover - South Slope Phase 2/Perimeter Road	1,500,000
1-O-200	1	Phase H6 Sump	200,000
1-O-200	1	Exposed Geomembrane - Phase H4/H5	150,000
1-O-204	1	FCSL Gas Collection and Control system (GCCS)	2,000,000
1-O-204	1	Gas Well Water Removal System Additions at the FCSL	90,040
1-O-410	1	Morse Road Transfer Station Improvements	4,915,627
1-O-410	1	Morse Road Transfer Station Compactor	1,950,000
1-A-100	1	Buildings - Admin. Office Bld. (AOB) and Educ. Resource Center (ERC)	13,250,000
1-O-100	1	Operations Maintenance Garage - Sound Baffles	300,000
1-O-200	1	Waterline Replacement	4,600,000
3-D-100	1	Reuse Center	1,000,000
3-O-600	1	Organics	2,000,000
1-O-100	1	CNG Slow Fill Station	4,000,000
1-O-415	1	Georgesville Road	3,000,000
3-O-600	1	Roberts Road Facility Yard Waste	1,000,000
1-O-950	1	Model Landfill Header & VFD Install	500,000
1-O-200	1	Land purchases	2,000,000
Total 2026 Capital Improvement Plan			\$ 53,635,432

Total 2026 Capital Plans \$ 59,579,652

Capital Equipment Plan (CEP) 1 of 11

Capital Equipment (\$10k or greater)			
Item	Purchase CNG Transfer Tractors		
Project/Department No.	1-O-410	Is this Replacement Equip. (yes/no)	Yes
Project Manager	Dean Headley	Estimated Purchase Month	January
Vendor if Known	TBD	Estimated In-Service Month	September
Estimated Cost	\$1,950,000	Number being Purchased	6
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
Transfer trucks are used daily to haul trash from the transfer stations to the landfill. These trucks will be CNG. With maintaining our Fleet plan to convert to alternate fuels this will start the process and the first purchases with CNG, we can fuel at the City of Columbus Facilities, until SWACO completes the study to build their own CNG fueling station on premises.			
Briefly explain why the equipment is being replaced (if applicable).			
SWACO has transfer trucks (Units 511,512,513,514) in its fleet that are 12 years old and need replaced. The trucks being replaced have reached their useful life. Having newer transfer trucks helps to ensure reliability and uptime on a daily basis.			



Capital Equipment Plan (CEP) 2 of 11

Capital Equipment (\$10k or greater)			
Item	Purchase Transfer Tipper Trailer		
Project/Department No.	1-O-410	Is this Replacement Equip. (yes/no)	Yes
Project Manager	Dean Headley	Estimated Purchase Month	January
Vendor if Known	TBD	Estimated In-Service Month	September
Estimated Cost	\$1,100,000	Number being Purchased	6
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
Transfer trailers are used daily to haul trash from the transfer stations to the landfill. We will do an RFP for this purchase. These trailer purchases are needed to replace trailers that have exceeded their useful life. The cost of the equipment includes funding to purchase advertising wraps for the six new transfer trailers would turn equipment already traveling daily routes into moving billboards, providing high-visibility outreach across the community. This creates a cost-effective opportunity to promote SWACO's programs and services while reinforcing our commitment to waste reduction and recycling.			
Briefly explain why the equipment is being replaced (if applicable).			
We are replacing trailers that have exceeded their useful life, the 4 being replaced are 2011 and 2013 models.			



Capital Equipment Plan (CEP) 3 of 11

Capital Equipment (\$10k or greater)			
Item	Modify 6 Existing Tipper Trailers for New Compactor		
Project/Department No.	1-O-410	Is this Replacement Equip. (yes/no)	Yes
Project Manager	Dean Headley	Estimated Purchase Month	January
Vendor if Known	TBD	Estimated In-Service Month	September
Estimated Cost	\$250,000	Number being Purchased	6
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
<p>SWACO Operations has a need to modify six of our existing transfer trailers to support the operation of the new SSI preload compactor being installed at the Morse Road Transfer Station. The modifications will include replacing the tarps with solid roofs and changing the rear doors from top-hinged to side-swinging, allowing waste to be loaded directly into the back by the compactor. This project will allow us to re-purpose our existing trailers for this new function, ensuring reliable and efficient hauling from the transfer station to the landfill.</p>			
Briefly explain why the equipment is being replaced (if applicable).			



Capital Equipment Plan (CEP) 4 of 11

Capital Equipment (\$10k or greater)			
Item	Perform Caterpillar Certified Component Rebuild D8T (Unit 254)		
Project/Department No.	1-O-200	Is this Replacement Equip. (yes/no)	No
Project Manager	Dean Headley	Estimated Purchase Month	January
Vendor if Known	Caterpillar	Estimated In-Service Month	September
Estimated Cost	\$675,000	Number being Purchased	1
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
<p>In 2019, SWACO purchased this dozer for use at the Franklin County Landfill. The unit is now approaching the point where a rebuild is necessary due to its hours of operation. The plan is to rebuild this machine to extend its operational Purchasing a new dozer would cost approximately \$1,200,000. Unit 254 currently has 14,000 hours of operation and is projected to reach 15,000 hours by this time next year. The dozer is now 6 years old. Caterpillar recommends a certified component rebuild between 13,000 to 15,000 hours, depending on the application.</p>			
Briefly explain why the equipment is being replaced (if applicable).			
<p>This unit needs rebuilt for a second life to offset the cost of purchasing a new one.</p>			



Capital Equipment Plan (CEP) 5 of 11

Capital Equipment (\$10k or greater)			
Item	Purchase New 45 Ton Haul Truck		
Project/Department No.	1-O-200	Is this Replacement Equip. (yes/no)	Yes
Project Manager	Dean Headley	Estimated Purchase Month	January
Vendor if Known	TBD	Estimated In-Service Month	September
Estimated Cost	\$900,000	Number being Purchased	1
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
One new haul truck will replace unit 232 a 2010. This unit has over 13,000 hours on it. The replacement unit has a useful life of five years or 12,000 hours.			
Briefly explain why the equipment is being replaced (if applicable).			
The new haul truck will replace 2010 model unit #232 that has exceeded its useful life.			



Capital Equipment Plan (CEP) 6 of 11

Capital Equipment (**\$10k or greater**)

Item	Purchase Off Road Spotter Truck		
Project/Department No.	1-O-410	Is this Replacement Equip. (yes/no)	No
Project Manager	Dean Headley	Estimated Purchase Month	January
Vendor if Known	TBD	Estimated In-Service Month	September
Estimated Cost	\$100,000	Number being Purchased	1
If purchasing 2 - the amount should be 2x the cost of 1			

Briefly explain the usage/purpose of the equipment and the estimated usable life.

Purchase of an off road spotter truck for use at the Morse Road transfer station with the compaction project. HD single axle for the weight requirements that we require. It is powered by a Tier IV Cummins engine to be inline with SWACO's carbon emission plan.

Briefly explain why the equipment is being replaced (if applicable).

Purchasing a yard truck for the Morse Road Transfer Station was included in the cost study and is a key component in achieving the projected efficiency gains. The truck will allow for faster and safer movement of trailers on site, reducing downtime and improving overall workflow. By streamlining trailer positioning, it will help optimize labor and equipment utilization, directly supporting operational efficiencies.

Photo



Capital Equipment Plan (CEP) 7 of 11

Capital Equipment (\$10k or greater)			
Item	Purchase New Ford F250 Pickup Trucks		
Project/Department No.	1-O-120	Is this Replacement Equip. (yes/no)	Yes
Project Manager	Dean Headley	Estimated Purchase Month	January
Vendor if Known	TBD	Estimated In-Service Month	September
Estimated Cost	\$190,000	Number being Purchased	3
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
One of these units are for use by a Senior Environmental Manager. Two will be replacements for older trucks in the landfill.			
Briefly explain why the equipment is being replaced (if applicable).			
Two will be replacements for units #117 &118. These are 2007 chevy trucks that have reached their useful life.			

Photo



Capital Equipment Plan (CEP) 8 of 11

Capital Equipment (**\$10k or greater**)

Item	Purchase 13,000LB Diesel Forklift
-------------	-----------------------------------

Project/Department No.	1-O-110	Is this Replacement Equip. (yes/no)	Yes
-------------------------------	---------	--	-----

Project Manager	Dean Headley	Estimated Purchase Month	January
------------------------	--------------	---------------------------------	---------

Vendor if Known	TBD	Estimated In-Service Month	June
------------------------	-----	-----------------------------------	------

Estimated Cost	\$75,000	Number being Purchased	1
-----------------------	----------	-------------------------------	---

If purchasing 2 - the amount should be 2x the cost of 1

Briefly explain the usage/purpose of the equipment and the estimated usable life.

The fleet department is in constant need of a 13k lb. forklift to assist in the heavy equipment repairs that happen daily in the heavy equipment shop.

Briefly explain why the equipment is being replaced (if applicable).

Unit 397 is a 1992 model and has surpassed it's useful life.

Photo



Capital Equipment Plan (CEP) 9 of 11

Capital Equipment (\$10k or greater)			
Item	Purchase 5000lb Fork Lift		
Project/Department No.	1-O-110	Is this Replacement Equip. (yes/no)	No
Project Manager	Dean Headley	Estimated Purchase Month	January
Vendor if Known	TBD	Estimated In-Service Month	March
Estimated Cost	\$70,000	Number being Purchased	2
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
1. The fleet department is in need of a 5,000lb forklift for the loading and unloading trucks. 2. The Jackson Pike RCC is in need of a forklift to load recyclable materials on trucks. The Toolcat does not meet the lift height or the weight capacity for this task.			
Briefly explain why the equipment is being replaced (if applicable).			



Capital Equipment Plan (CEP) 10 of 11

Capital Equipment (\$10k or greater)			
Item	Purchase 60" Brush Cutter		
Project/Department No.	1-O-120	Is this Replacement Equip. (yes/no)	No
Project Manager	Dean Headley	Estimated Purchase Month	January
Vendor if Known	TBD	Estimated In-Service Month	March
Estimated Cost	\$35,000	Number being Purchased	1
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
This 60 " brush cutter head is needed for keeping the brush and trees cut down around the landfill, this is an attachment that will be mounted on Unit 248 and easily swapped with a bucket.			
Briefly explain why the equipment is being replaced (if applicable).			



Capital Equipment Plan (CEP) 11 of 11

Capital Equipment (\$10k or greater)			
Item	Slope Mower		
Project/Department No.	1-O-200	Is this Replacement Equip. (yes/no)	No
Project Manager	Dean Headley	Estimated Purchase Month	January
Vendor if Known	TBD	Estimated In-Service Month	March
Estimated Cost	\$80,000	Number being Purchased	1
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
The landfill and perimeter buffer area has steep areas and the perimeter ditch around the site is designed on 2:1 slopes, safely mowing is a priority. The current equipment is not sufficient to safely access these areas. A remote-controlled mower would allow for regular mowing of these areas and more.			
Briefly explain why the equipment is being replaced (if applicable).			

Photo



Capital Outlays Plan (COP) 1 of 11

Capital Outlay (\$10k or greater)			
Item	Lift Station Panel Replacement		
Project/Department No.	1-O-100	Is this Replacement Equip. (yes/no)	Yes
Project Manager	Wes Jordan	Estimated Purchase Month	June
Vendor if Known	TBD	Estimated In-Service Month	July
Estimated Cost	\$15,000	Number being Purchased	1
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
The control panel of the fleet sewer station has reached the end of its useful life and needs replaced.			
Briefly explain why the equipment is being replaced (if applicable).			
Reached the end of its useful life.			



Capital Outlays Plan (COP) 2 of 11

Capital Outlay (\$10k or greater)			
Item	360-degree Camera at Wheel Wash		
Project/Department No.	1-O-200	Is this Replacement Equip. (yes/no)	No
Project Manager	Wes Jordan	Estimated Purchase Month	January
Vendor if Known	Palladin	Estimated In-Service Month	February
Estimated Cost	\$12,000	Number being Purchased	1
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
There is a need to expand the security camera system to include coverage at SWACO's wheel wash.			
Briefly explain why the equipment is being replaced (if applicable).			



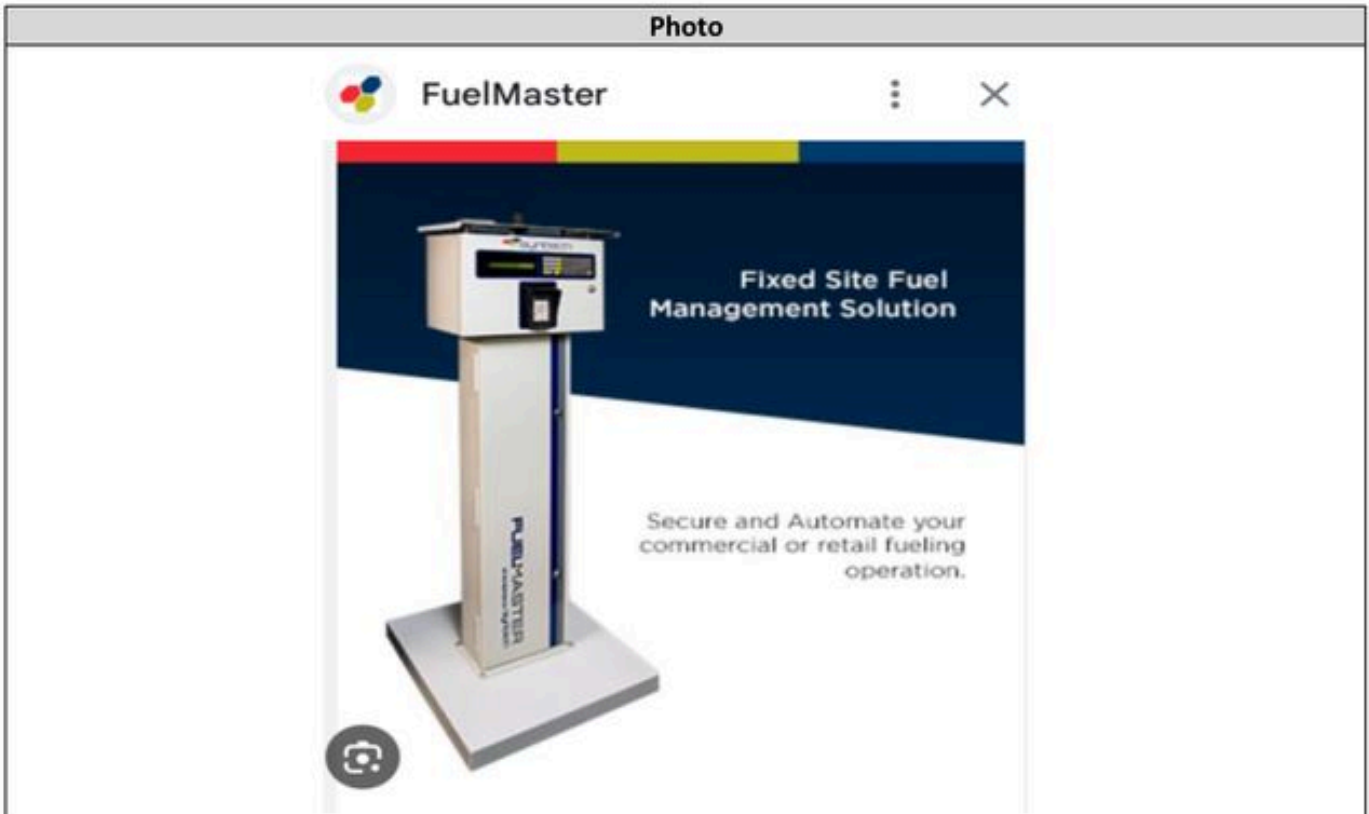
Capital Outlays Plan (COP) 3 of 11

Capital Outlay (\$10k or greater)			
Item	Gutter and Downspouts - Parking Canopy		
Project/Department No.	1-O-200	Is this Replacement Equip. (yes/no)	No
Project Manager	Wes Jordan	Estimated Purchase Month	April
Vendor if Known	TBD	Estimated In-Service Month	May
Estimated Cost	\$175,000	Number being Purchased	1
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
The new parking canopy was not designed with gutters or downspouts. Since its installation, wear has been observed in the drainage area. Gutters and downspouts are needed to protect the pavement.			
Briefly explain why the equipment is being replaced (if applicable).			



Capital Outlays Plan (COP) 4 of 11

Capital Outlay (\$10k or greater)			
Item	Fuel Master Live ("FM Live")		
Project/Department No.	1-O-110	Is this Replacement Equip. (yes/no)	No
Project Manager	Dean Headley	Estimated Purchase Month	January
Vendor if Known	TBD	Estimated In-Service Month	February
Estimated Cost	\$65,000	Number being Purchased	1
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
<p>We are purchasing FM Live from Fuel Master to improve fuel tracking and reporting within the SWACO Fleet Department. Sensors will be installed on all diesel and gasoline-powered equipment and vehicles, automatically transmitting unit numbers and gallons consumed directly into the Faster Asset Management system we currently use. This integration will increase accuracy, reduce manual entry, and provide real-time fuel usage data for better fleet management.</p>			
Briefly explain why the equipment is being replaced (if applicable).			
NA			



Capital Outlays Plan (COP) 5 of 11

Capital Outlay (\$10k or greater)			
Item	Landfill Scale Kiosks		
Project/Department No.	1-O-200	Is this Replacement Equip. (yes/no)	Yes
Project Manager	Terri Davis	Estimated Purchase Month	January
Vendor if Known	Paradigm, LLC	Estimated In-Service Month	January
Estimated Cost	\$86,360	Number being Purchased	4
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
Four new touchscreen scale kiosks for landfill. Two with speakers. Estimated useful life is 5 years.			
Briefly explain why the equipment is being replaced (if applicable).			
The new large touchscreen kiosks will improve customer experience and will allow for the classification of CD&D as required by the recently passed Ohio Senate Bill 147. The new kiosks replaces the hardware originally purchased in 2020.			



Capital Outlays Plan (COP) 6 of 11

Capital Outlay (\$10k or greater)			
Item	Jackson Pike Transfer Station Scale Kiosks		
Project/Department No.	1-O-405	Is this Replacement Equip. (yes/no)	Yes
Project Manager	Terri Davis	Estimated Purchase Month	January
Vendor if Known	Paradigm, LLC	Estimated In-Service Month	January
Estimated Cost	\$45,430	Number being Purchased	2
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
Two new touchscreen scale kiosks for the Jackson Pike Transfer Station. Estimated useful life is 5 years.			
Briefly explain why the equipment is being replaced (if applicable).			
The new large touchscreen kiosks will improve customer experience and replaces hardware originally purchased in 2020.			



Capital Outlays Plan (COP) 7 of 11

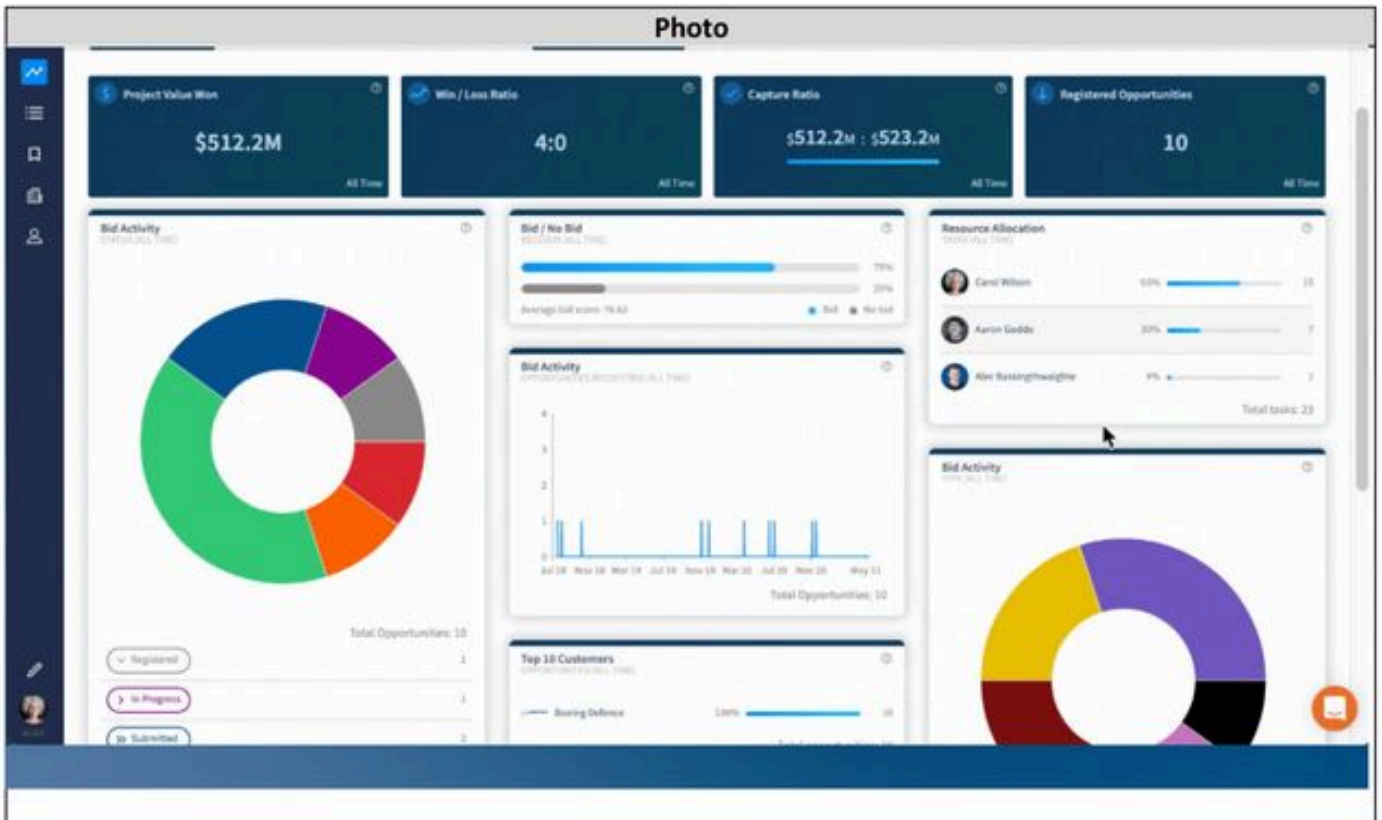
Capital Outlay (\$10k or greater)			
Item	Morse Road Transfer Station Scale Kiosks		
Project/Department No.	1-O-410	Is this Replacement Equip. (yes/no)	Yes
Project Manager	Terri Davis	Estimated Purchase Month	January
Vendor if Known	Paradigm, LLC	Estimated In-Service Month	January
Estimated Cost	\$45,430	Number being Purchased	2
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
Two new touchscreen scale kiosks for the Morse Road Transfer Station. Estimated useful life is 5 years.			
Briefly explain why the equipment is being replaced (if applicable).			
The new large touchscreen kiosks will improve customer experience and replaces hardware originally purchased in 2020.			

Photo



Capital Outlays Plan (COP) 8 of 11

Capital Outlay (\$10k or greater)			
Item	Bid Software		
Project/Department No.	1-A-200	Is this Replacement Equip. (yes/no)	No
Project Manager	Pat O'Block	Estimated Purchase Month	TBD
Vendor if Known	TBD	Estimated In-Service Month	TBD
Estimated Cost	\$15,000	Number being Purchased	1
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
Bid software will be purchased to help manage and track bids for competitive projects. The software should utilize an API to transfer data to NetSuite, keep preferred vendors, and provide procurement related KPIs.			
Briefly explain why the equipment is being replaced (if applicable).			



Capital Outlays Plan (COP) 9 of 11

Capital Outlay (\$10k or greater)			
Item	SWACO.ORG Updates		
Project/Department No.	1-A-333	Is this Replacement Equip. (yes/no)	No
Project Manager	Hanna Greer-Brown	Estimated Purchase Month	TBD
Vendor if Known	Unknown	Estimated In-Service Month	TBD
Estimated Cost	\$30,000	Number being Purchased	1
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
Updates to SWACO.ORG to modernize the website and to add additional information.			
Briefly explain why the equipment is being replaced (if applicable).			

Photo

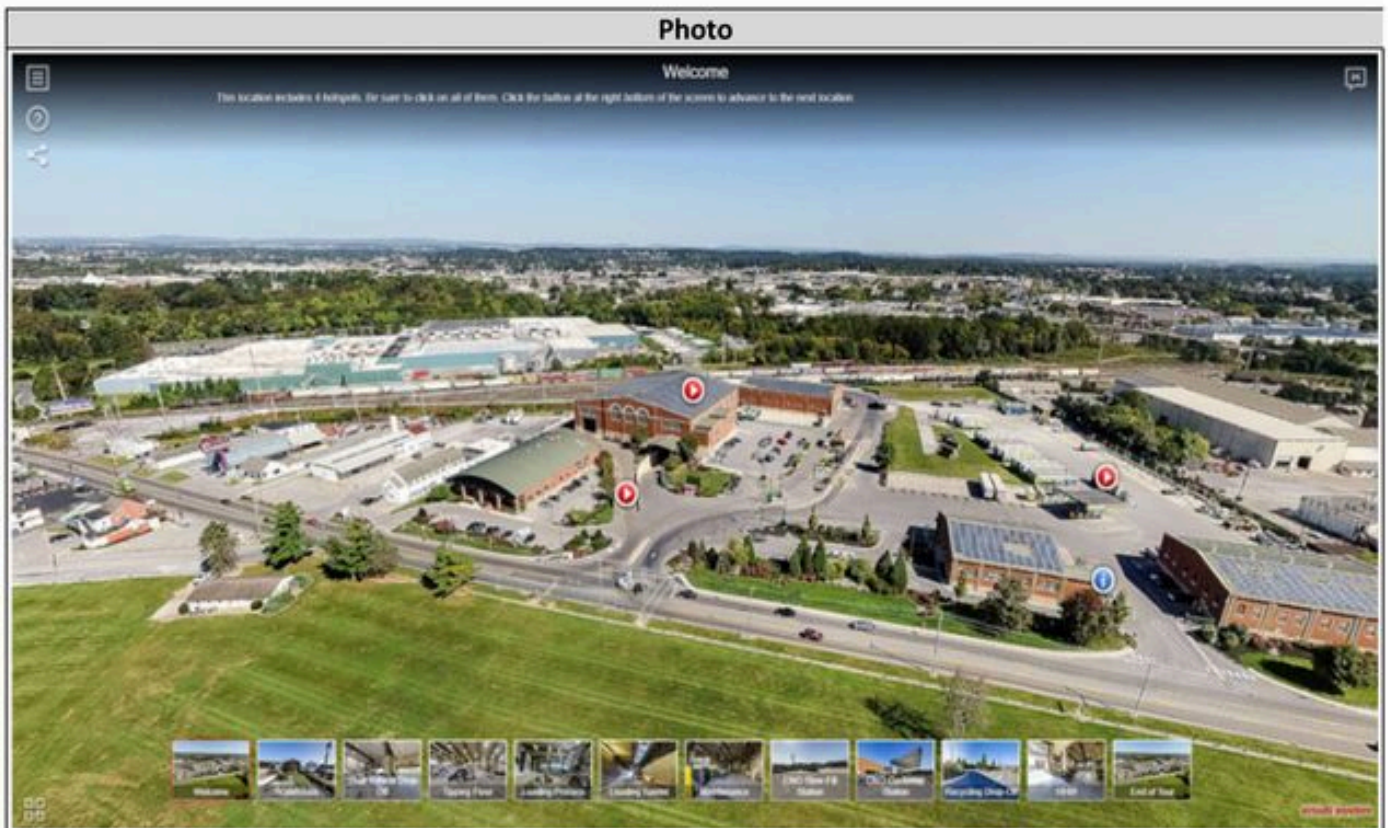

Capital Outlays Plan (COP) 10 of 11

Capital Outlay (\$10k or greater)			
Item	Grant Management Software		
Project/Department No.	3-D-617	Is this Replacement Equip. (yes/no)	No
Project Manager	Kristi Higginbotham	Estimated Purchase Month	January
Vendor if Known	Unknown	Estimated In-Service Month	February
Estimated Cost	\$20,000	Number being Purchased	1
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
<p>SWACO currently requires grant applicants to submit electronic documents for grant applications (e.g. Word or PDF documents), which is unusual for most similar organizations. Grant management software would allow grant applicants to submit their projects via an online module, allow SWACO staff to review and approve the grant projects via the module, communicate with the applicant via the module, and the applicant could submit their project reports through the system too. The entire process would be easier for both the applicants and the SWACO staff managing the program..</p>			
Briefly explain why the equipment is being replaced (if applicable).			



Capital Outlays Plan (COP) 11 of 11

Capital Outlay (\$10k or greater)			
Item	Virtual Landfill Tour		
Project/Department No.	3-D-604	Is this Replacement Equip. (yes/no)	No
Project Manager	Kim Chapman	Estimated Purchase Month	March
Vendor if Known	Unknown	Estimated In-Service Month	Sept
Estimated Cost	\$10,000	Number being Purchased	1
If purchasing 2 - the amount should be 2x the cost of 1			
Briefly explain the usage/purpose of the equipment and the estimated usable life.			
An online virtual landfill tour that allows participants to self-navigate through a virtual tour, interact with elements of the experience, and learn about how a landfill works. It would allow those schools/students/teachers who do not have the opportunity to come down on an actual tour have an impactful learning experience.			
Briefly explain why the equipment is being replaced (if applicable).			



5-Year Capital Improvement Plan (CIP)

Project Description	2026	2027-2030	Total
Phase H8 Cell Construction	\$ 10,905,765	\$ -	\$ 10,905,765
Soil Prequalification	100,000	100,000	200,000
Transitional Cover	174,000	934,740	1,108,740
Final Cover - South Slope Phase 2/Perimeter Road	1,500,000	-	1,500,000
Final Cover - East Slope	-	3,000,000	3,000,000
Phase H6 Sump	200,000	-	200,000
Phase H6 Cell Construction	-	250,000	250,000
Exposed Geomembrane - Phase H4/H5	150,000	5,000,000	5,150,000
FCSL Gas Collection and Control system (GCCS)	2,000,000	3,250,000	5,250,000
Gas Well Water Removal System Additions at the FCSL	90,040	387,940	477,980
Morse Road Transfer Station Improvements	4,915,627	-	4,915,627
Morse Road Transfer Station Compactor	1,950,000	-	1,950,000
Admin. Office Building (AOB) and Educ. Resource Center (ERC)	13,250,000	4,383,055	17,633,055
Operations Maintenance Garage - Sound Baffles	300,000	-	300,000
Truck Wash at London-Groveport Campus	-	2,000,000	2,000,000
Waterline Replacement	4,600,000	-	4,600,000
Reuse Center	1,000,000	-	1,000,000
Organics	2,000,000	1,500,000	3,500,000
CNG Slow Fill Station	4,000,000	-	4,000,000
Georgesville Road	3,000,000	5,000,000	8,000,000
Jackson Pike Compactor	-	5,250,000	5,250,000
Roberts Road Facility Yard Waste	1,000,000	-	1,000,000
Model Landfill Header & VFD Install	500,000	-	500,000
Land purchases	2,000,000	8,000,000	10,000,000
Total	\$ 53,635,432	\$ 39,055,735	\$ 92,691,167

Purpose & Goals

- The purpose of the Capital Improvement Plan (“Plan”) is to serve as a planning tool and to set funding budgets for specified capital projects that are necessary to support SWACO’s mission. This allows SWACO to maintain airspace for the district’s waste stream and in-compliance with all permits. This Plan supports SWACO’s vision of “A community that is environmentally safe and resourceful.”
- SWACO’s mission, strategic plan, and landfill operating obligations necessitate the identification, planning, and completion of capital projects. Once these projects are evaluated and approved, criteria such as cost and useful life determine whether funding will be provided by the Operating Fund and the Program Fund (Generation Fee), and/or debt financing.

Capital Improvement Plan Narrative for 2026

Phase H8A: This project includes the design and construction of the next solid waste cell. The project consists of an approximate 22-acre cell and will be constructed first, followed by the 6-acre separatory liner. Design started in 2023. The project includes earthwork, infrastructure relocation and new installation, building removal, and cell components to maintain operational approval from the Ohio Environmental Protection Agency (OEPA). Construction will occur in 2025 and 2026.

Soil Prequalification: SWACO is required to prequalify soils for use as Recompacted Soil Liner (RSL) on future cell construction projects. The project will consist of sampling and testing in place soils from the West of Young Road borrow are to be used on future cell construction projects. Once tested, the results will be submitted to the Ohio EPA for approval.

5-Year Capital Improvement Plan (CIP) - Continued

Transitional Cover: As waste is placed to achieve the permitted top-of-waste grades, the exterior slopes must be covered with transitional cover. The transitional cover is a 24" thick layer of low-permeable soil that supports vegetation.

Final Cover – South Slope Phase 2/Perimeter Road: SWACO Staff completed a 16-acre cap closure project in 2024. However, a portion of the cap was unable to be tied in to the bottom liner due to impacts to the perimeter road. Now that landfill traffic is diverted from this road for the next several years, the tie in is able to be completed. This project will include removal of a portion of the perimeter road, make the necessary tie-ins, and replacing the perimeter road.

Phase H6 Sump: Future solid waste cell, Phase H6, will require electricity to power leachate and underdrain pumps. The pumps will not be needed for several years, but there is a current need for service to power an electric dewatering pump. This project will install the service needed for the future cell, purchase and install an electric dewatering pump for immediate use and eventually be replaced by leachate and underdrain pumps.

Exposed Geomembrane – Phase H4/H5: Upon completion of filling Phases H4 and H5 to phase design grades, this portion of the landfill will not be in operation for approximately 10 years. During this time, this 60-acre portion of the landfill would require seeding, erosion control maintenance, and gas well tuning. SWACO intends to install exposed geomembrane cover which will eliminate the need for seeding and ongoing erosion control and maintenance. Additionally, the exposed geomembrane cover will improve gas collection, reduce leachate generation, and improve stormwater runoff quality.

FCSL Gas Collection and Control System: This project is the annual construction to SWACO's gas collection and control system (GCCS) at FCSL. The project consists of relocating the gas header on the south side of the landfill to the perimeter berm from inside the limits of waste and installing new vertical wells in the Phase H5 area as well as replacing several failing wells.

Gas well water removal system additions at FCSL: This project will install dewatering pumps and air & force main piping to gas wells or other dewatering efforts as needed to improve liquid removal from the landfill.

Morse Road Transfer Station ("MRTS") Improvements: This project is ongoing from previous years. Currently, the design has been completed and an RFB is in progress. Construction is scheduled for 2025 and 2026 and includes regrading the tipping floor, installing stormwater and sanitary sewer controls, adding a west disposal bay, incorporating a compactor to increase load sizes, and all associated modifications to accommodate the construction.

Morse Road Transfer Station ("MRTS") Compactor: Once the MRTS Improvements Project is completed, a new bulk waste compactor will be installed in the new west bay. The publicly bid process is currently in progress. Delivery and installation is anticipated in March 2026.

5-Year Capital Improvement Plan (CIP) - Continued

Buildings – Administration Office Building (AOB) & Education Resource Ctr (ERC): SWACO’s programs team provides landfill tours and classroom learning to thousands of Central Ohio residents and school children each year operating from our ERC. As part of the landfill buildout, the previous ERC was demolished. A temporary trailer is currently serving as the ERC. A permanent building is required that includes classrooms, indoor and outdoor learning stations, and interactive educational exhibits. It has been determined that the current AOB can be expanded to include ERC functions. An addition is required to relocate AOB functions to the new building. Once completed, the current AOB will be renovated for the ERC. The design process started in 2024, and construction is expected in 2026. Completion of the project will be in 2027.

Operations Maintenance Garage – Sound Baffles: Now that SWACO Staff is working in the new Operations Maintenance Garage, noise from the nearby Archaea plant is persistent and creating a nuisance for SWACO employees working in the garage.

Waterline Replacement: SWACO installed a domestic water service line for nearby residents along Zuber and Young Roads approximately 25 years ago. The City of Columbus approached SWACO regarding the lines due to excessive breaks. An assessment of the water line was completed in 2024 and determined the soils are corrosive. Therefore, the only way to prevent the continuation of breaks is to replace the line with either wrapped ductile iron or PVC. The project is phased to perform the waterline replacement of Zuber Road in 2025 and Young Road in 2026.

Reuse Center: The initial residential Recycling Convenience Center opened at the Jackson Pike Transfer Station in 2023. Upgrades to the site are planned for 2026. As this site, as well as the City of Columbus sites, usage increases, SWACO intends to expand the materials taken and improve drop-off locations. Funds are needed to make these improvements.

Organics/Composting: These funds are set aside as SWACO develops new partnerships and a path forward for SWACO’s food waste diversion program.

CNG Slow Fill Station: Now that the Operations Maintenance Facility is completed and the transfer fleet is consolidated at SWACO’s London-Groveport campus, SWACO staff intends to transfer the over the road fleet to compressed natural gas (“CNG”). By converting to CNG, SWACO will see reduced operating costs while reducing greenhouse gas emissions. Therefore, a slow-fill CNG station is needed.

Georgesville Road: An additional transfer station will enable SWACO to manage the waste more effectively in Franklin County. The facility will be able to process and transfer waste more efficiently, providing the City of Columbus and private haulers with another much-needed disposal option. Partnering meetings with the City have been in progress, and a design RFQ has been advertised in 2025. It should be noted that the construction phase can only begin once the City has funds for their portion approved in the budget.

Roberts Road Facility Yard Waste: Reimage the site for greater functionality for the yard waste program and additional diversion from the landfill.

Model Landfill Header and VFD Install: The closed Model Landfill gas collection and control system (“GCCS”) needs some minor improvements to effectively remove landfill gas and leachate from the site. The installation of a new header and a variable frequency drive for the blowers is necessary.

Land Purchases: Allocate amount for potential land purchases as part of SWACO’s land purchase guidelines.

DEBT

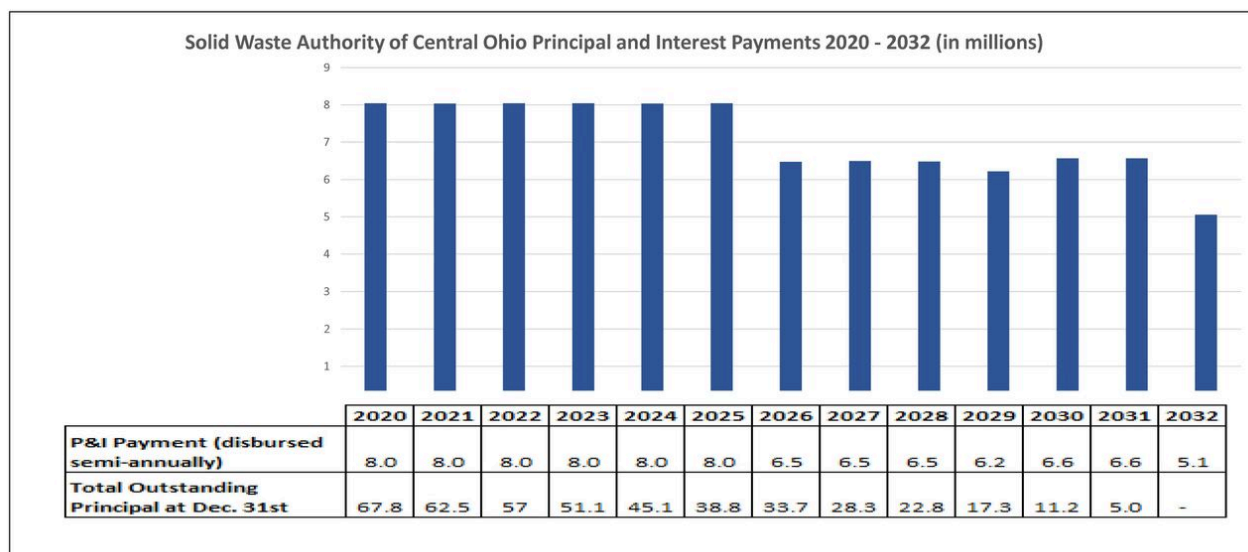
SWACO Outstanding Debt: Principal and Interest Payments

Bond Year	Period Ending	2013A Bond Debt Service	2013B Bond Debt Service	2016 Bond Debt Service	2019 Bond Debt Service	Total Bond Debt Service
1	2026	514,800	403,513	4,916,250	639,940	6,474,503
2	2027	-	402,325	5,452,500	641,768	6,496,593
3	2028	-	-	5,429,900	1,053,338	6,483,238
4	2029	-	-	5,155,500	1,064,185	6,219,685
5	2030	-	-	-	6,564,105	6,564,105
6	2031	-	-	-	6,567,588	6,567,588
7	2032	-	-	-	5,060,438	5,060,438
Totals		\$ 514,800	\$ 805,838	\$ 20,954,150	\$ 21,591,360	\$ 43,866,148

Note: Totals may not foot due to rounding.

Note: Figures as of 10/31/2025. 2025 BANS not included.

Legal Debt Margins. SWACO’s debt is not subject to direct debt limitations, but its un-voted general obligation debt (debt authorized by SWACO’s Board of Trustees but not by a vote of the electors) is subject to overlapping debt restrictions with other political subdivisions. These limitations apply to each overlapping county, municipal corporation, school district or other issuing authority. Limitations apply to each county total and are not considered cumulatively. Total debt service charges for any one year of all overlapping debt may not exceed ten mills (1%) of the assessed property value within the overlapping jurisdictions. This determination is made by the respective county auditors each time a subdivision proposes to issue un-voted debt. At the time of SWACO’s most recent un-voted debt issue in 2019 the maximum millage required in any overlapping jurisdictions was 8.8321 mills, leaving a margin of 1.1679 mills.



Bond Ratings

SWACO currently has an AAA rating from Standard and Poor’s Corporation and an Aaa rating from Moody’s

Investors Service. **Long-Term Impact**

Specific significant nonrecurring capital projects have been identified and may be funded by debt.

Principal and Interest Breakout

Bonds

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total P+I</u>	<u>Outstanding Principal</u>
2026	\$ 5,075,000.00	\$ 1,399,502.50	\$ 6,474,502.50	\$ 33,650,000.00
2027	5,340,000.00	1,156,592.50	6,496,592.50	28,310,000.00
2028	5,540,000.00	943,237.50	6,483,237.50	22,770,000.00
2029	5,490,000.00	729,685.00	6,219,685.00	17,280,000.00
2030	6,095,000.00	469,105.00	6,564,105.00	11,185,000.00
2031	6,260,000.00	307,587.50	6,567,587.50	4,925,000.00
2032	4,925,000.00	135,437.50	5,060,437.50	-
Total	\$ 38,725,000.00	\$ 5,141,147.50	\$ 43,866,147.50	

Bond Anticipation Notes

<u>Year</u>	<u>Principal</u>	<u>*Interest</u>	<u>Total P+I</u>	<u>Outstanding Principal</u>
2026	\$ 35,000,000.00	\$ 1,345,555.56	\$ 36,345,555.56	\$ 36,345,555.56

**SWACO will examine its options to roll the note or enter into bonds. *Interest is due for 2026.*

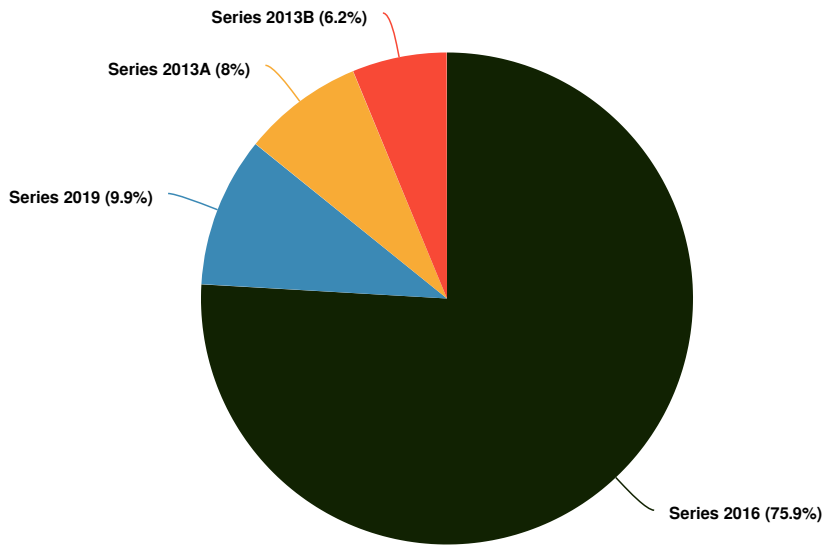
Debt Snapshot



\$6,474,503

-\$1,565,300 (-19.47% vs. 2025 year)

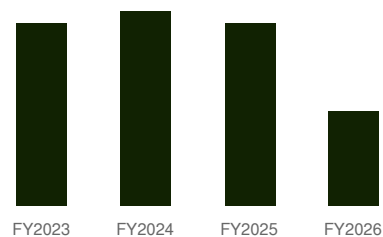
Debt by Type



Financial Summary	FY2025	FY2026	% Change
Debt	—	—	
Series 2013A	\$992,200	\$514,800	-48.1%
Series 2013B	\$539,125	\$403,513	-25.2%
Series 2016	\$5,865,500	\$4,916,250	-16.2%
Series 2019	\$642,978	\$639,940	-0.5%
Series 2012	\$0	\$0	0%
Total Debt:	\$8,039,803	\$6,474,503	-19.5%

Series 2013A

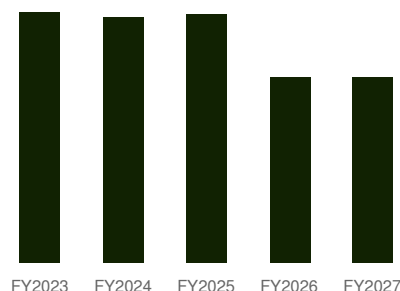
On August 7, 2013, SWACO issued General Obligation (Limited Tax) Solid Waste Facilities Refunding Bonds, Series 2013A, in the amount of \$9,375,000. The proceeds of the bonds were used to refund \$9,815,000 of the outstanding \$13,540,000 Series 2010 Build America Bonds. At the time of issuance, the federal government provided a 35% subsidy on interest payments for these bonds. On June 20, 2013, SWACO received notification from the Internal Revenue Service that the subsidy would be reduced by 8.7% due to sequestration. This qualified as an extraordinary event and provided SWACO with the opportunity to refund a portion of the Series 2010 Build America Bonds under more favorable terms. The Series 2013A Bonds bear interest ranging from 1.5% to 4.0% with maturities of 13 years. The bonds are un-voted general obligations of SWACO and contain a pledge of the full faith and credit of SWACO for the payment of the principal and interest on the bonds when due.



Financial Summary	FY2025	FY2026	% Change
Series 2013A	—	—	
Principal	\$935,000	\$495,000	-47.1%
Interest	\$57,200	\$19,800	-65.4%
Total Series 2013A:	\$992,200	\$514,800	-48.1%

Series 2013B

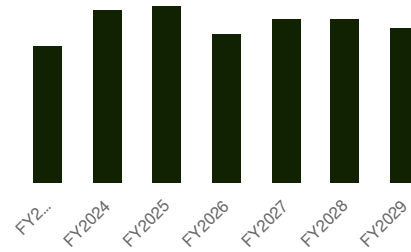
On August 7, 2013, SWACO issued General Obligation Taxable Solid Waste Facilities Refunding Bonds, Series 2013B, in the amount of \$9,540,000. The proceeds of the bonds were used to: refund \$340,000 of the outstanding \$1,495,000 Series 2004B bonds; refund \$1,140,000 of the outstanding \$19,165,000 Series 2008 bonds; and refund \$7,005,000 of the outstanding \$79,015,000 Series 2012 Bonds. In January 2013, SWACO entered into an agreement to lease land to a third party. The land leased qualified as private use, necessitating the defeasance of portions of Series 2004B, Series 2008 and Series 2012 under the Internal Revenue Code of 1986. The defeased tax-exempt bonds were refunded as taxable bonds with Series 2013B. The Series 2013B Bonds bear interest ranging from 0.45% to 5.0% with maturities of 19 years. The bonds are un-voted general obligations of SWACO and contain a pledge of the full faith and credit of SWACO for the payment of the principal and interest on the bonds when due.



Financial Summary	FY2025	FY2026	% Change
Series 2013B	—	—	
Principal	\$485,000	\$370,000	-23.7%
Interest	\$54,125	\$33,513	-38.1%
Total Series 2013B:	\$539,125	\$403,513	-25.2%

Series 2016

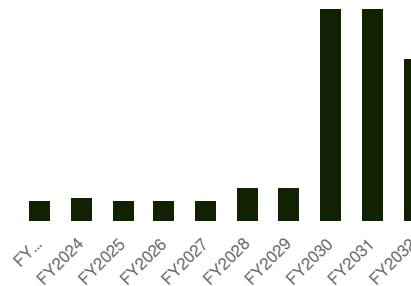
On December 20, 2016, SWACO issued General Obligation (Limited Tax) Solid Waste Facilities Refunding Bonds, Series 2016, in the amount of \$35,360,000. The proceeds of the bonds were used to: refund \$12,755,000 of the outstanding \$14,665,000 Series 2008 bonds, refund \$3,725,000 of the outstanding \$3,725,000 Series 2010 bonds, and \$19,795,000 of the outstanding \$57,920,000 Series 2012 bonds.



Financial Summary	FY2025	FY2026	% Change
Series 2016	—	—	
Principal	\$4,785,000	\$4,075,000	-14.8%
Interest	\$1,080,500	\$841,250	-22.1%
Total Series 2016:	\$5,865,500	\$4,916,250	-16.2%

Series 2019

On December 19, 2019, SWACO issued General Obligation (Limited Tax) Solid Waste Facilities Refunding Bonds, Series 2019 (Taxable), in the amount of \$19,575,000. The Series 2019 Bonds were issued for the purposes of paying part of the cost of refunding a portion of the following obligations of SWACO (collectively, the “Refunded Prior Bonds”): \$79,015,000 original principal amount General Obligation (Limited Tax) Solid Waste Facilities Improvement and Refunding Bonds, Series 2012, dated June 1, 2012 (the “Series 2012 Bonds”) and \$9,540,000 original principal amount Taxable Solid Waste Facilities Refunding Bonds, Series 2013B (the “Series 2013 Bonds” and collectively, the “Prior Bonds”), which were issued to finance and refinance the costs of certain facilities constituting solid waste facilities included in the General Facilities Plan of SWACO.



Financial Summary	FY2025	FY2026	% Change
Series 2019	—	—	
Principal	\$135,000	\$135,000	0%
Interest	\$507,978	\$504,940	-0.6%
Total Series 2019:	\$642,978	\$639,940	-0.5%

DISTRICT RULES

2017 DISTRICT RULES

July 11, 2017

Section 1: Administrative Information

1-1 Scope

The Solid Waste Authority of Central Ohio (“SWACO”) is vested with the authority to prescribe reasonable, rules, definitions, and regulations necessary to perform the duties imposed on it by the Ohio Revised Code, including but not limited to reasonable procedures relating to solid waste planning, facility operational requirements, reporting requirements, and the safe and sanitary management of all solid wastes generated in the SWACO District. These District Rules establish definitions, set minimum standards for the storage, collection, transportation, processing, recycling, and disposal of solid waste materials, outline record keeping and reporting requirements, and provide for enforcement of violations. The District Rules (“Rules”) also serve to assist the SWACO District in achieving compliance with the reduction and recycling goals and strategies as contained in the Ohio EPA State Solid Waste Management Plan. Any rules, definitions, or regulations issued by SWACO in accordance with its rule-making authority shall be maintained by SWACO and made readily available to the public and posted on the SWACO website.

1-2 Intent

The intent and purpose of the following rules for the SWACO District is to protect and promote the health, safety, and welfare of the residents and environment of the District and establish requirements for the safe and sanitary management, handling, disposal, reuse, and recycling of all solid wastes generated within its jurisdiction.

1-3 Definitions

The following definitions shall apply in the interpretation and application of the SWACO District Rules, as well as to the operations of SWACO, including but not limited to the Solid Waste Management Plan and procedures/guidelines.

ACCEPT OR ACCEPTANCE in the context of material acceptance, handling, and disposal activities means to record material in the log of operations or to place material on the materials placement area at a Solid Waste Facility.

APPLICANT means a Person proposing to construct or Modify a Solid Waste Facility within the District that requires a determination by the Board that a proposal to construct or Modify a Solid Waste Facility complies with the Plan; or a Person requesting a waiver by the Board from application of a Rule adopted by the Board or from the obligation to deliver Solid Waste generated within the District to a Designated Solid Waste Facility.

AUTHORITY OR SWACO means the Solid Waste Authority of Central Ohio with its principal offices located at 4239 London Groveport Road, Grove City, Ohio 43123.

BOARD means the Board of Trustees of the Solid Waste Authority of Central Ohio.

COMMINGLED RECYCLABLE MATERIALS means Recyclable Materials of more than one type that are combined together and have been separated from all but residual Solid Waste at the point of generation.

COMPOST means the material or product which is developed under controlled conditions and which results from biological degradation processes by which Organic Wastes decompose.

COMPOSTING means a controlled process of biological decomposition which transforms Solid Wastes into products useful as soil amendments. Controlled conditions include but are not limited to grinding, shredding, piling, physical turning, aerating, adding moisture, or other processing of Solid Wastes.

COMPOSTING FACILITY means any building, portion of a building, or area in which Organic Waste, animal waste, and/or Yard Wastes are collected, stored, or processed which is permitted or required to be permitted by the Ohio EPA.

DESIGNATED SOLID WASTE FACILITY means those Solid Waste Facilities designated in the initial or amended SWACO Plan or as may hereafter become designated pursuant to Sections 343.013, 343.014, or 343.015 of the Revised Code.

DISTRICT means the SWACO Solid Waste Management District and includes the Territory of Franklin County and portions of Delaware, Fairfield, Licking, Pickaway, and Union counties. Section 3734.52(A) of the Revised Code requires that if a municipal corporation is located within more than one solid waste management district, the entire municipal corporation is included in the district where the majority of its population resides.

ELECTRONIC WASTE OR E-WASTE means unwanted electronic appliances and devices, including but not limited to: computers, monitors, tablets, e-readers, cell phones, fax machines, copy machines, televisions, stereo/audio equipment, phones, personal digital assistants (PDAs), game consoles, video recorders, and electronics from industrial sources.

EXECUTIVE DIRECTOR means that Person employed by the Board with the title of Executive Director.

FOOD WASTES means (i) waste material of plant or animal origin, or a combination thereof, that results from the preparation or Processing of food for animal or human consumption, (ii) that is separated by the Generator from the Municipal Solid Waste stream, and (iii) managed separately from other Solid Waste materials, including but not limited to materials not capable of decomposing to Compost. Food Wastes may also include packaging, utensils, and food containers composed of readily biodegradable material capable of decomposition in accordance with the ASTM D6400 standard required for use.

FRANKLIN COUNTY SANITARY LANDFILL OR FCSL means the sanitary landfill owned and operated by SWACO, located at 3851 London Groveport Road in Jackson Township, and includes any vertical or horizontal expansion of that landfill.

GENERAL PLANS AND SPECIFICATIONS means that information required to be submitted to the Board for review for the construction or Modification of any proposed Solid Waste Facility and includes, but is not limited to, a site plan for the proposed Solid Waste Facility and all other information required by the Siting Strategy contained in the SWACO Plan.

GENERATION FEE means a fee established pursuant to section 3734.573(A) of the Revised Code and assessed upon each ton of Solid Waste generated within the District.

GENERATOR means any Person, by site location, whose act or Process produces waste or first causes a waste to become subject to these regulations.



HAZARDOUS WASTE means a Solid Waste with properties that make it dangerous or potentially harmful to human health and/or the environment. In accordance with the Resource Conservation and Recovery Act, Hazardous Waste is a waste that appears on one, or more, of the four Hazardous Waste lists (F-list, K-list, P-list, or U-list) or exhibits at least one of the four characteristics (ignitability, corrosivity, reactivity, or toxicity).

HOUSEHOLD HAZARDOUS WASTE means hazardous products that are used and disposed of by residential, as opposed to industrial or commercial, consumers. Household Hazardous Wastes are exempted from Hazardous Waste regulations.

ILLEGAL DUMPING means causing Solid Waste to be placed, deposited, or dumped in or upon any street, alley, public highway, or road in common use, or upon any private property, public park, or other public property other than properly designated or set aside for such purpose by the government for proper land disposal. Illegal Dumping may be referred to as unlawful dumping.

LANDFILL means an area of land or an excavation in which wastes are placed for permanent disposal.

LEGITIMATE RECYCLING FACILITY means an engineered facility or site where Recycling of material other than scrap tires is the primary objective of the Facility, including: (a) Facilities that Accept only Source Separated Recyclable Materials, except scrap tires, and/or Commingled Recyclables which are currently recoverable utilizing existing technology; and (b) Facilities that: (i) Accept mixed or Source Separated Solid Waste; (ii) recover for beneficial use not less than sixty percent (60%) of the weight of Solid Waste brought to the Facility each month (as averaged monthly) for not less than eight (8) months in each calendar year, and (iii) dispose of not more than forty percent (40%) of the total weight of Solid Waste brought to the Facility each month (as averaged monthly) for not less than eight (8) months in each calendar year.

MANIFEST means the document for identifying the quantity, composition, origin, routing, and destination of Special Handling Wastes during its transportation from the point of generation to the point of storage, treatment, or disposal.

MATERIALS RECOVERY FACILITY (MRF) means a Solid Waste Management Facility that provides for the extraction from Solid Waste of Recyclable Materials, materials suitable for use as a fuel or soil amendment, or any combination of those materials. This term does not include facilities that recover less than sixty percent (60%) of Recyclable Material from the Solid Waste received on an annual average.

MAXIMUM FEASIBLE UTILIZATION means the use of a Designated Solid Waste Facility that operates at not less than ninety-five percent (95%) of its designed capacity and/or Ohio EPA-permitted allowable maximum daily waste receipts at the Board-approved rates and charges to be paid by any Person that delivers Solid Waste or Recyclable Materials to the Designated Solid Waste Facility.

MODIFY OR MODIFICATION means a change in the operation of an existing In-District Solid Waste Facility that requires the approval of the Director of the Ohio Environmental Protection Agency or that involves a change in the type of material, manner of operation, or activities conducted at a Solid Waste Facility.

MUNICIPAL SOLID WASTE OR MSW means Solid Waste from household, community, commercial, and agricultural, and/or industrial sources that does not contain Hazardous Waste as defined in 40 CFR Part 261 unless it is Household Hazardous Waste as defined in 40 CFR §261.4(b)(1).



NOTICE OF VIOLATION OR NOV means a written notice that may be issued by SWACO if a Person, Owner, Operator, or responsible Person is alleged to be in violation of a condition or section of these regulations, presents a threat to human health, public safety or the environment.

OPEN DUMP means a site that is not licensed as a Solid Waste Facility where Solid Wastes, including scrap tires or infectious wastes, are deposited into a body or stream of water or onto the surface of the ground.

OPERATOR means the Person responsible for the overall operation of a disposal site, Solid Waste Facility, or any part of that site.

ORGANIC WASTE means Food Wastes, Yard Waste, uncontaminated wood waste, animal waste, crop residue, paper waste, or other non-hazardous carbonaceous waste, such as paper, corrugated paper or cardboard, that is collected and Processed separately from the rest of the Municipal Waste Stream.

OWNER means the Person who owns a disposal site, Solid Waste Facility, or any part of the site.

PERSON means an individual, partnership, firm, company, corporation, association, sole proprietorship, joint venture, Owner, Operator, Generator, government unit, or any other legal entity.

PLAN means the SWACO Solid Waste Management Plan initially approved by the Director of the Ohio Environmental Protection Agency on May 14, 1993, and as subsequently amended thereafter.

PROCESS OR PROCESSED means manual, mechanical, or automated separation of Recyclable Material from other materials; separation of Recyclable Materials from each other; cleaning, bundling, compacting, cutting, or packing of Recyclable Material. This shall not include melting, rendering, smelting, vulcanizing, or purification by application of heat or chemical process.

RECYCLABLE MATERIALS OR RECYCLABLES means Solid Waste that can be Processed and returned to the economic mainstream in the form of raw materials or products, which may include, but is not limited to, the following: newspaper, corrugated cardboard, aluminum, Yard Waste, office paper, glass, tin and steel cans, metal, motor oil, plastic, antifreeze, wood, and Food Waste.

RECYCLING FACILITY means a facility designed and operated to receive, store, or Process Recyclable Material which has been separated at the source from all but residual Solid Waste for the purpose of marketing the material for use as raw material in the manufacturing process of new, reused, or reconstituted products. A Recycling Facility shall not include Compost operations accumulating less than twenty-five (25) cubic yards of compostable material at any given time or a farm-based Compost operation where compostable material is used exclusively on the site where the material is composted.

SCAVENGING means the uncontrolled or unpermitted removal of material from the Solid Waste stream received at a Solid Waste Facility for disposal for any purpose in a manner which interferes with the safe, efficient operation of the system.

SOLID WASTE means such unwanted residual solid or semisolid material as results from industrial, commercial, agricultural, and community operations, excluding earth or material from construction, mining, or demolition operations, or other waste materials of the type that would normally be included in demolition debris, nontoxic fly ash, spent nontoxic foundry sand, and slag and other substances that are



not harmful or inimical to public health, and includes, but is not limited to, garbage, tires, combustible and non-combustible material, street dirt, and debris. Solid Waste does not include any material that is an infectious waste or a Hazardous Waste.

SOLID WASTE FACILITY means a facility that collects, stores, transports, transfers, Processes, treats, and/or disposes of Solid Wastes or conducts resource recovery activities. A Solid Waste Facility shall include a Recycling facility, Yard Waste facility, or any facility which receives any Solid Waste material streams for Processing or disposal.

SOLID WASTE MANAGEMENT AUTHORITY means the Solid Waste Authority of Central Ohio (SWACO) and its agents.

SOURCE SEPARATED means materials, including Commingled Recyclables, that have been separated or kept separate from the Solid Waste stream at the point of generation for the purpose of additional sorting or Processing those materials for recycling or reuse in order to return them to the economic mainstream in the form of raw material for new, reused, or reconstituted products which meet the quality standards necessary to be used in the marketplace.

SPECIAL WASTES means a Solid Waste that requires special handling procedures or permitting and/or special disposal methods because of its physical characteristics, chemical makeup, or biological nature. This category includes, but is not limited to:

- Ash from fires, furnaces, boilers, or incinerators
- Automotive Shredder Residue, subject to testing by SWACO on a quarterly basis
- Chemical compounds or petroleum products – new or used
- Contaminated soils and USTs
- Debris and/or residue from spill cleanup work
- Drums and drum pads
- Demolition waste from industrial facilities
- Filter cakes
- Friable asbestos containing materials
- Industrial Process wastes
- Manufacturing residue
- Treated Infectious/pathological or biological waste
- Off-specification products or outdated products (i.e., food, consumer, or industrial products)
- Oil and grease
- PCB waste
- Pharmaceutical wastes Pollution control wastes
- Process wastes
- Railroad ties
- RCRA empty containers
- Resource exploration, mining, and production wastes
- Sandblast grit
- Sludge and/or paste type material
- Tank bottoms

TRANSFER STATION OR SOLID WASTE TRANSFER FACILITY means any site, location, tract of land, installation, or building that is used or intended to be used primarily for the purpose of transferring



Solid Wastes that were generated off the premises of the facility from vehicles or containers into other vehicles for transportation to a Solid Waste disposal facility. This does not include any facility that consists solely of portable containers that have an aggregate volume of fifty cubic yards or less nor any facility where legitimate recycling activities are conducted.

UNACCEPTABLE WASTES are those materials prohibited from disposal at the Franklin County Sanitary Landfill pursuant to local, State, or federal regulations, or operational restrictions as determined by SWACO. This category includes, but is not limited to:

- Asbestos (friable and non-friable)
- Automotive Waste including any non-liquid, unwanted and discarded automobile parts weighing in excess of fifty (50) pounds, as well as Scrap Tires. This does not include Automobile Shredder Residue.
- Bevill Wastes
- Contaminated soils containing petroleum-based products
- Dedicated loads of Source Separated Recyclable Materials
- Dedicated loads of Yard Waste
- Drums, barrels, buckets, and other containers unless lids have been removed and interiors are cleaned and free of residue in accordance with applicable law and regulations
- Explosive and ordnance materials
- Gas cylinders, unless empty and delivered separate from other Solid Waste and vented to atmosphere
- Hazardous Waste
- Lead acid batteries
- Liquid wastes, including used motor oil
- Radioactive materials
- Untreated Chemotherapeutic waste
- Untreated Infectious/Pathological or Biological waste
- Whole and shredded tires – passenger and large vehicle

YARD WASTE means all garden residues, leaves, grass clippings, shrubbery, tree pruning, and similar material or debris commonly thrown away in the course of maintaining yards and gardens, including sod and rocks. Yard Waste does not include Food Wastes, plastics and synthetic fibers, lumber, or soils contaminated with hazardous substances. Yard Waste collected for residents by political subdivisions or their contractors is considered municipal Yard Waste. All other yard waste is non-municipal Yard Waste.



Section 2: District Rules

RULE 1-2017: DELIVERY OF SOLID WASTE TO DESIGNATED FACILITIES

Except as otherwise permitted by Rule or applicable law, no Person shall deliver, or cause the delivery of, any Solid Waste generated within the District to any Solid Waste Facility other than a Designated Solid Waste Facility. This Rule does not apply to (i) any contract by and between the Board and any Person relating to the transportation, delivery, disposal, or Processing of Solid Waste or Recyclable Materials generated within the District, or (ii) Unacceptable Wastes.

RULE 2-2017: WAIVER FROM DESIGNATION

Any Person or Applicant may request a waiver from the Board authorizing the delivery of all or any portion of the Solid Waste generated within the District to a Solid Waste Facility other than a Designated Solid Waste Facility. The Board may grant a waiver from the obligation to deliver Solid Waste generated within the District to a Designated Solid Waste Facility if the Board finds that issuance of a waiver for the requested Solid Waste materials: (i) is not inconsistent with projections contained in the Plan, (ii) will not adversely affect the implementation and financing of the Plan pursuant to the implementation schedule contained in the Plan, and (iii) is in accordance with SWACO's approved waiver guidelines and considerations, which may include an assessment of the Maximum Feasible Utilization of existing In-District Designated Solid Waste Facilities. Any Person or Applicant who submits a waiver request pursuant to Rule 2-2017 shall submit documents and information for consideration by the Board that support the issuance of the requested waiver. Any waiver granted by the Board shall be effective upon the execution of a waiver agreement between the Board and the Applicant setting forth the terms of such waiver and waiver fee, if any.

RULE 3-2017: DELIVERY OF SPECIAL WASTES TO NON-DESIGNATED FACILITIES

Except as otherwise permitted by Rule, Special Wastes are hereby exempted from Rule 1-2017, provided before the Acceptance of any Special Waste materials, the Solid Waste Facility intended for the disposal of said waste materials supplies to SWACO a signed, notarized Certification Form stating the Facility agrees to remit any and all applicable fees for all Special Wastes received. For purposes of this section, any Solid Waste Facility and/or entity operating pursuant to this Rule consents to the reporting requirements of Rule 6-2017, as well as any and all reasonable requests for scale reports, invoices, and/or any other relevant documentation, and shall subject said Facility or entity that receives, handles, or disposes of Special Wastes generated within the District to inspections by SWACO staff during any reasonable business hour. Submittal of the Certification Form, and subsequent operation pursuant to the requirements of this Rule, shall be in effect for the calendar year of issuance and can be renewed for subsequent calendar years.

RULE 4-2017: PROHIBITION ON DISPOSAL OF PROCESSED OR SOURCE SEPARATED RECYCLABLE MATERIALS

No Person shall deliver Processed Recyclable Materials or Source Separated Recyclable Materials to a Solid Waste Facility for disposal without the prior written consent of the Board.

RULE 5-2017: PROHIBITION ON COMMINGLING OF SOURCE SEPARATED RECYCLABLE MATERIALS WITH OTHER SOLID WASTE

No Person shall commingle or combine Source Separated Recyclable Materials with other Solid Waste without prior written consent of the Board.



RULE 6-2017: SOLID WASTE AND RECYCLABLE MATERIAL REPORTING REQUIREMENTS

Any Solid Waste Facility Accepting or Processing Solid Waste generated in the SWACO District, including Source Separated Recyclables, shall report to SWACO the amounts and types of materials received. All reports shall be submitted at least annually on the forms as provided by SWACO and shall include the following information:

- (i) The tonnage and/or volume of Solid Waste or Recyclable Materials,
- (ii) The types of Recyclable Materials collected and/or the Facility receiving the Recyclable Materials, if not the reporting Facility,
- (iii) Generator or material origin – whether the materials originated from a residential, commercial, or industrial establishment, and
- (iv) The amount of residual Solid Waste (i.e., contaminated or unusable material), if any, which is subject to the applicable SWACO fees and must be delivered to a SWACO Designated Solid Waste Facility for disposal.

In the case of a truck or container used for the collection of Solid Waste and/or Recyclable Materials that commingles materials both inside and outside the borders of the SWACO District, a reasonable estimate shall be made as to the Recyclable Material attributed to the SWACO District for reporting purposes.

RULE 7-2017: CONSTRUCTION, MODIFICATION, AND IMPROVEMENTS TO SOLID WASTE FACILITIES

No Person shall construct, enlarge, improve, Modify, or replace any Solid Waste Facility until General Plans and Specifications of the proposed improvement or Modification have been submitted to and approved by the Board as complying with the SWACO Solid Waste Management Plan. General Plans and Specifications for the proposed Facility shall be submitted to the Board, Attention: Executive Director, 4239 London Groveport Road, Grove City, Ohio 43123. All such General Plans and Specifications shall be clearly marked as complying with the requirements of District Rule 7-2017 and Section 343.01(G)(2) of the Revised Code. No Applicant shall Modify, construct, or operate a Solid Waste Facility unless the Board has determined that the proposed construction or Modification of a Solid Waste Facility assures the Maximum Feasible Utilization of any Designated Solid Waste Facility located within the District and said proposal complies with the District Solid Waste Management Plan. Rule 7-2017 does not apply to a Solid Waste Facility owned, operated, or to be owned or operated by SWACO.

RULE 8-2017: PROHIBITION ON OPEN DUMPING AND OPEN BURNING

No Person, regardless of intent, shall violate Ohio Revised Code §3734.03 or burn Solid Wastes in any unapproved container or in an open fire except as specifically set forth in Ohio Administrative Code Rule 3745-19-04.

RULE 9-2017: DISPOSAL OF REFRIGERANT CONTAINING APPLIANCES

No Person shall deliver an appliance for disposal or Recycling which contains refrigerant material, including any air conditioner, refrigerator, chiller, or freezer, except as in compliance with the Code of Federal Regulations, 40 CFR 82.152-156. The SWACO Board of Trustees may waive any extra fees for the Processing and/or disposal of such appliances by during planned community collection events as part of the implementation of the SWACO Solid Waste Management Plan.

RULE 10-2017: ACCESS AND USE OF SWACO FACILITIES

No Person shall violate any term or condition relating to access and/or the use of Solid Waste Facilities owned or leased by SWACO, including any published safety policies or guidelines established for said Facilities.



RULE 11-2017: ENFORCEMENT AUTHORITY – INSPECTIONS

Every Solid Waste Facility located within the SWACO District shall operate in compliance with the SWACO District Rules. SWACO designated officials are authorized to make lawful inspection of the premises of any Person suspected of violating these District Rules or who owns and operates a Solid Waste Facility located within the SWACO District.

The Executive Director and/or SWACO designated officials, upon displaying proper identification and stating the purpose and necessity of an inspection, may enter at reasonable times upon any private or public property, real or personal, to inspect or investigate, obtain samples or photographs, and/or examine or copy any records to determine compliance with these District Rules or the SWACO Solid Waste Management Plan. If entry is refused or the inspection or investigation is refused, hindered, or thwarted, the Executive Director or an authorized representative may apply for an appropriate search warrant.

RULE 12-2017: PENALTIES FOR NON-COMPLIANCE

In addition to any other sanction or remedial procedure which may be available, including pursuant to O.R.C. §343.99 and/or any civil injunction which may be obtained for enforcement, any Person violating or failing to comply with any of the District Rules shall be subject to the applicable provisions as established in the SWACO Enforcement Guidance and Penalty Policy. Each day on which any violations of these Rules occurs shall constitute a separate violation. The imposition of a fine or any other penalty shall not be construed to excuse or permit the continuation of any violation, and the violator may be subject to subsequent penalties for each day the violation continues. The determination as to whether an act or a failure to act is a continuing violation is solely within the discretion of SWACO enforcement personnel.

RULE 13-2017: ADOPTION SAVINGS CLAUSE

- A. Following the adoption of Section 1, Administrative Information, and Section 2, District Rules 1-2017 through 13-2017, by the Board and upon the effective date of the District Rules, any and all versions of previous District Rules shall be repealed. The Board shall review these District Rules at least once during every five (5)-year period, or in conjunction with the Plan.
- B. Notwithstanding paragraph (A) above, this Rule shall have no effect on existing litigation or on any action or proceeding pending on the effective date of these District Rules, or any enforcement involving violations of previous Rules.
- C. If any Rule, or any part thereof, shall be adjudged or declared by any court of competent jurisdiction to be unconstitutional or invalid, such judgment shall not affect the validity of the remaining District Rules. Should any Rule, or any part thereof, be rendered invalid by reason of any existing or subsequently enacted legislation, such invalidation of any Rule, or part thereof, shall not affect the validity of the remaining District Rules.



APPENDIX

Glossary

Abatement: A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

Accounting System: The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

Accrued Interest: The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

ACFR: Annual Comprehensive Financial Report. The annual report is required to be filed with the State of Ohio Auditor of State. The ACFR can be found at www.swaco.org.

Amortization: The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

Appropriation: A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

Arbitrage: As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

Assessed Valuation: A value assigned to real estate or other property by a government as the basis for levying taxes.

Audit: An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

Audit Report: Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

Available Funds: Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

Balance Sheet: A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

Betterments (Special Assessments): Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

Bond: A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

Bond and Interest Record: (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

Bonds Authorized and Unissued: Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

Bond Issue: Generally, the sale of a certain number of bonds at one time by a governmental unit.

Bond Rating (Municipal): A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and C1 is a very low rating.

Budget: A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

C&DD: The acronym for "Construction & Demolition Debris" which is a type of waste accepted at the Franklin County Sanitary Landfill. See Ohio House Bill 96 below for additional information.

Capital Assets: All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

Capital Budget/Capital Plan: An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

Cash: Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

Cash Management: The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short- term borrowing and investment of idle cash.

CEP: Capital Equipment Plan. One of three capital plans SWACO prepares each year. This plan includes equipment such as over-the-road passenger vehicles, yellow iron, semi-trucks, trailers, and other smaller vehicles.

Certificate of Deposit (CD): A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

CIP: Capital Improvements Plan. One of three capital plans SWACO prepares each year. This plan primarily includes construction of roads, buildings, and landfill cells.

Classification of Real Property: Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

CNG: Abbreviation for compressed natural gas. A fuel used in some equipment rather than using commercial diesel or unleaded fuel.

Collective Bargaining: The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

Consumer Price Index: The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

COP: Capital Outlays Plan. One of three capital plans SWACO prepares each year. This plan includes systems, websites, and other projects that would not be categorized as equipment or construction.

Cost-Benefit Analysis: A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

Debt Burden: The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

Debt Service: The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

Disposal Fee: The fee associated with disposing material at a SWACO facility. Different material types may have different disposal fees.

District: The "District" refers to SWACO's solid waste management district as defined by Ohio Revised Code. The district consists of municipalities where the majority of the municipality is in Franklin County, Ohio.

ECT: Environmental Compliance Technician. A SWACO employee who works with maintaining compliance with landfill operations, including the Gas System.

ECTF: Abbreviation for Environmental Crimes Task Force. Both a department at SWACO and also a task-force established to investigate and prosecute environmental crime in SWACO's district.

Encumbrance: A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

Enterprise Funds: An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery—direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the "surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

Equalized Valuations (EQVs): The determination of the full and fair cash value of all property in the community that is subject to local taxation.

Estimated Receipts: A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

Exemptions: A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

Expenditure: An outlay of money made by municipalities to provide the programs and services within their approved budget.

FCSL: Abbreviation for the "Franklin County Sanitary Landfill" which is the landfill owned and operated by SWACO.

Fiduciary Funds: Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private- purpose trust funds, and agency funds.

Fixed Assets: Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

Fixed Costs: Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

Float: The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

FTE: Abbreviation for Full-Time Equivalent. A unit of measure used in measuring headcount.

Full Faith and Credit: A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

Fund: An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

Fund 1: SWACO's unrestricted Operating Fund.

Fund 3: SWACO's restricted Program Fund.

Fund Accounting: Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

GASB 34: A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

GASB 45: This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other post-employment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

GCCS: Gas Collection and Control System. The GCCS is a system of piping running throughout the landfill to capture natural gas produced by waste disposed in the landfill.

Gen Fee: Generation Fee. \$5.00 per ton of waste generated within SWACO's solid waste district is allocated to the Program Fund.

General Fund: The fund used to account for most financial resources and activities governed by the normal appropriation process.

General Obligation Bonds: Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

GFOA: Abbreviation for the "Government Finance Officers Association" which represents public finance officials throughout the United States and Canada.

Governing Body: A board, committee, commission, or other executive or policy-making body of a municipality or school district.

Greenprint: Greenprint is SWACO's plan for a sustainable future.

HHW: Abbreviation for household hazardous waste.

Indirect Cost: Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

Interest: Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

Interest Rate: The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

Investments: Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

Leachate: any liquid material that drains from the landfill that contains significantly elevated concentrations of undesirable material derived from the waste that it has passed through.

Line Item Budget: A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

Local Aid: Revenue allocated by the state or counties to municipalities and school districts.

Major Fund: A fund that is significant in terms of its size or impact to the overall financial position of the authority.

Maturity Date: The date that the principal of a bond becomes due and payable in full.

Municipal(s): (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

MSW: The abbreviation for "Municipal Solid Waste" which is a type of solid waste generated from community, commercial, and agricultural operations. This includes wastes from households, offices, stores and other non-manufacturing activities.

Net Position: A financial term representing the difference between total assets and total liabilities.

Note: A short-term loan, typically with a maturity date of a year or less.

Objects of Expenditures: A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

Official Statement: A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

Ohio House Bill 96: Also known as the 2026-2027 Ohio State Operating Budget which requires separate disposal fees for MSW and C&DD at landfills in the State of Ohio.

OOD: The abbreviation for "Out Of District" meaning any location outside of SWACO's district.

Operating Budget: A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

Operating Fund: SWACO's unrestricted fund that funds the day-to-day operations of SWACO Operations and Administration. Per Ohio Revised Code, the Operating Fund can subsidize the Program Fund. Also known as Fund 1.

Overlapping Debt: A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

Performance Budget: A budget that stresses output both in terms of economy and efficiency.

Principal: The face amount of a bond, exclusive of accrued interest.

Program: A combination of activities to accomplish an end.

Program Budget: A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

Program Fund: SWACO's restricted fund that is used to fund SWACO diversion and education Programs. Allowable uses restricted to the 10 allowable uses per Ohio Revised Code. Also known as Fund 3.

Proprietary Fund: A governmental fund type used to account for activities that operate in a business-like manner.

Purchased Services: The cost of services that are provided by a vendor.

RCC: Recycling Convenience Center. The RCC is a facility that is open to the public which accepts hard-to-recycle items such as paint, lithium batteries, and LCD televisions. Currently, SWACO operates a single RCC near the Jackson Pike Transfer Station with plans to possibly expand into other areas of the District.

Refunding of Debt: Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

Reserve Fund: An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

Revaluation: The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

Revenue Anticipation Note (RAN): A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

Revenue Bond: A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

Revolving Fund: Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

Sale of Real Estate Fund: A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

Stabilization Fund: A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

Surplus Revenue: The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

SWACO: The Solid Waste Authority of Central Ohio. The agency uses the abbreviation for branding.

Tax Rate: The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

Tax Title Foreclosure: The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

TBD: To Be Determined. Primarily used in capital planning when the vendor is unknown.

Trust Fund: In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For non-expendable trust funds, only interest (not principal) may be expended as directed.

TWP: The abbreviation for "Township" that is used commonly at the agency. In Ohio, a township is a form of local government that serves geographic areas outside of cities and villages.

Uncollected Funds: Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

Undesignated Fund Balance: Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

Unreserved Fund Balance (Surplus Revenue Account): The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

Valuation (100 Percent): The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.