

# **Annual Plan of Operations – FY2021**

## **Materials Innovation and Recycling Authority**

The Materials Innovation and Recycling Authority (“MIRA”) is a quasi-public entity of the State of Connecticut that currently provides solid waste disposal and recycling services to more than 50 municipalities in the state. Pursuant to Section 22a-264 of the Connecticut General Statutes MIRA is required to prepare an Annual Plan of Operations and to submit it to the Connecticut Department of Energy and Environmental Protection (“DEEP”) for its review for consistency with the State Solid Waste Management Plan, now referred to as the Comprehensive Materials Management Strategy.

This document is MIRA’s Annual Plan of Operations for Fiscal Year (“FY”) 2021.

This Annual Plan of Operations consists of four sections, as follows:

- Section 1: Board Resolution and FY2021 Budget for MIRA’s Connecticut Solid Waste System Division.
- Section 2: Board Resolution and FY2021 Budget for MIRA’s Property Division
- Section 3: Board Resolution and FY2021 Budget for MIRA’s Landfill Division
- Section 4: Board Resolution and FY2021 Authority Budget

# Section 1

**RESOLUTION FOR THE MATERIALS INNOVATION AND RECYCLING AUTHORITY BOARD OF DIRECTORS**

**REGARDING ADOPTION OF THE FISCAL YEAR 2021  
CSWS DIVISION OPERATING AND CAPITAL BUDGETS**

RESOLVED: That the Fiscal Year 2021 Materials Innovation and Recycling Authority Operating and Capital Budget for the Connecticut Solid Waste System (“CSWS”) attached hereto as Exhibit A (presentation form) and Exhibit B (budget line items) is hereby adopted as presented and discussed at this meeting; and

FURTHER RESOLVED: That the Board of Directors hereby acknowledges that such CSWS Operating and Capital Budget does not include funding of activities associated with i) development and execution of the MIRA Disposal Contracts and MIRA Financing Documents providing for the redevelopment of the CSWS as defined and contemplated in the Term Sheet between MIRA and the Sacyr Rooney Recovery Team, LLC dated November 25, 2019 and ii) the planning and development of alternate outcomes to such redevelopment project as highlighted in Exhibit A attached hereto (“Resource Rediscovery Activities”); and

FURTHER RESOLVED: That management is directed to develop and recommend for approval by the Board of Directors, no later than upon conclusion of the CSWS Project Marketing Activities defined in such Term Sheet, a recommended course of action, budget, source of funds and reporting protocol for such Fiscal Year 2021 Resource Rediscovery Activities; and

FURTHER RESOLVED: That the Board of Directors hereby approves and establishes the following CSWS tip fees for FY 2021:

- Tier 1 Short Term - \$93.00 per ton
- Tier 1 Long Term - \$91.00 per ton
- Tier 2 - \$ 95.00 per ton
- Waste Hauler (Non-Participating Towns):
  - MSW Delivered to Transfer Station - \$93.00 per ton
  - MSW Delivered to Resource Recovery Facility - \$93.00 per ton
  - Recycling Delivered to Transfer Station - \$72.00 per ton
  - Recycling Delivered to Recycling Facility - \$50.00 per ton
- Municipal Bulky Waste Deliveries - \$120.00 per ton

# MATERIALS INNOVATION AND RECYCLING AUTHORITY

1

## EXHIBIT A

CSWS DIVISION  
FY 2021 OPERATING AND CAPITAL BUDGET

FEBRUARY 18, 2020

MIRA BOARD OF DIRECTORS

# Key Challenges Being Addressed

2

Reasonably providing for a potential CSWS redevelopment project:

- Tip fee stabilization funding reduced to \$5.0 Million:
  - Reduced pursuant to SRRT Term Sheet Exhibit E (Draft SRRT Capacity Share Forecast Model)
  - Reflects a \$3.62 million reduction from the FY 2020 adopted budget of \$8.62 million subsidy
  - Equates to \$8.12 per ton reduction in Equivalent Subsidy of Uniform Base Disposal Fee from the FY 2020 budget
  - Is the primary contributor to FY 2021 proposed \$8 increase in the Uniform Base Disposal Fee to \$93 per ton
  - Preserves working capital to manage MIRA risk under SRRT Term Sheet & future MSAs
- FY 2021 is the anticipated “Transition Year” for the CSWS redevelopment project:
  - Proposed budget excludes SRRT requested Transition Funding of \$3.55 million
  - Transition Funding to be provided only through amended MSA approving the redevelopment project
- Planning for alternate outcomes (if the CSWS redevelopment project does not occur):
  - Status quo operations WTE Facility operations (Baseline Budget)
  - Resume screening of process residue
  - Managed transition to permit – compliant transfer operations
  - Modify permits and convert WTE Facility to intermodal transfer station
  - Decommissioning requirements after June 30, 2027

# Baseline Summary Budget

3

- Total Operating Revenues - \$72.80 Million
- Total Operating Expenses - \$62.58 Million
- Operating Income Before Reserve Contributions - \$10.22 Million
- Proposed Reserve Contributions:
  - CSWS General Fund: \$ 0
  - CSWS Improvement Fund - \$ 0.85 Million
  - CSWS Major Maintenance Fund - \$14.37 Million
  - CSWS Risk Fund - \$ 0
  - CSWS Legal Fund - \$ 0
  - MIRA Severance Fund - \$ 0
  - CSWS Tip Fee Stabilization Fund - \$ (5.00 Million)
  - CSWS General Fund Retained - \$ 0
- \$8.00 Per Ton Increase From FY 2020 Adopted Tip Fee
- Will Exceed Opt Out Tip Fee Provisions of MSAs

# Participating Town Disposal Fees

4

<ul style="list-style-type: none"> <li>• <b>Cost of Operation -</b> <ul style="list-style-type: none"> <li>○ Operating Expense Budget - \$62,582,436 (\$1,064,715 / 1.7% reduction)</li> <li>○ Reserve Contributions - \$15,219,000 (\$1,448,000 / 10.5% increase)</li> <li>○ Total Cost of Operation \$77,801,436 (\$383,285 / 0.5% increase)</li> </ul> </li> </ul>	\$77,801,436
<ul style="list-style-type: none"> <li>• <b>Non Disposal Fee Revenue -</b> <ul style="list-style-type: none"> <li>○ \$1,333,753 / 4.1% increase</li> <li>○ Includes \$26,000 Member Service Fees (Tier 2 @ \$2.00 / Ton)</li> </ul> </li> </ul>	\$34,137,571
<ul style="list-style-type: none"> <li>• <b>Net Cost of Operation -</b> <ul style="list-style-type: none"> <li>○ \$950,469 / 2.1% reduction</li> </ul> </li> </ul>	\$43,663,865
<ul style="list-style-type: none"> <li>• <b>Add: Cost of Service Discounts -</b> <ul style="list-style-type: none"> <li>○ Tier 1 Long – 408,015 Tons @ \$2.00 / Ton; and</li> </ul> </li> </ul>	\$ 816,030
<ul style="list-style-type: none"> <li>• <b>Deduct: Deficit Funding -</b> <ul style="list-style-type: none"> <li>○ Property Division Income Distribution to Tip Fee Stabilization</li> </ul> </li> </ul>	\$ (5,000,000)
<ul style="list-style-type: none"> <li>• <b>Note: Equivalent Subsidy of Uniform Base Disposal Fee -</b></li> </ul>	\$ (11.78 / ton)

*MIRA “shall set the Base Disposal Fee such that the product of the Base Disposal Fee and the Aggregate Tons, shall produce funds estimated as sufficient to pay the estimated Net Cost of Operation”*

# Participating Town Disposal Fees

5

- **Total Rate Base -** **\$39,479,895**
  - Net Cost of Operation + Cost of Service Discounts - Deficit Funding
- **Aggregate Tons -** **424,515**
  - Service Discounted (Tier 1 Long) - 408,015
  - Gate Rate (Equivalent Tier 1 Short) - 3,500
  - \$2 Service Fee (Tier 2) - 13,000
  - Total - 424,515
  - Reflects a 8,602 ton (2.0%) reduction from FY 2020
- **Uniform Base Disposal Fee -** **\$93.00 / Ton**

Contract	FY 2021 Proposed Disposal Fee	FY 2021 Base Opt Out	FY 2021 Total Opt Out (With Additional Opt Out Costs)
Tier 1 Long	<b>\$91.00</b>	<b>\$ 65.23</b>	<b>\$ 67.73</b>
Tier 1 Short	<b>\$93.00</b>	<b>\$ 67.35</b>	<b>\$ 69.84</b>
Tier 2	<b>\$95.00</b>	n/a	n/a

- **Total Member Disposal Fees -** **\$38,663,865**
  - \$2,668,954 / 7.4% Increase from FY 2020



# Non - Participating Town Fees

6

- **Municipal Solid Waste**
  - Hartford Direct – Uniform Base Disposal Fee = \$93 per ton
    - ✦ No Surcharge (increase of \$6 per ton)
  - Transfer Station – Uniform Base Disposal Fee = \$93 per ton
    - ✦ No Surcharge (increase of \$4 per ton)
- **Recycling**
  - Hartford Direct - \$50 per ton (increase of \$20 per ton)
  - Transfer Station - \$72 per ton (increase of \$26 per ton)
- **Diversions**
  - Estimated T&D to Alternate Disposal Site of \$110 per ton
  - Less Non Participating Direct Disposal Fee of \$93
  - Equals Estimated Diversion Surcharge of \$17 per ton

# Operating Expense Budget

7

- **Transfer Stations -**

○ Ellington -	\$ 19,500
○ Essex -	\$ 788,034
○ Torrington -	\$ 600,458
○ Watertown -	\$ 783,734
○ Total -	<u>\$2,191,726</u>

**\$ 2,191,726**  
1.6% Increase from FY 2020

- **Waste Transportation -**

○ MSW From Essex -	\$ 871,905
○ MSW From Torrington -	\$ 996,770
○ MSW From Watertown -	\$ 667,675
○ MSW From RRDD#1 -	\$ 0
○ MSW From Ellington -	\$ 43,000
○ Solid Waste Bypass -	\$ 55,000
○ Ash Disposal -	\$ 10,458,631
○ Non-Processible -	\$ 38,700
○ Total -	<u>\$ 13,131,681</u>

**\$13,131,681**  
17.5% Reduction from FY 2020

- **Trash to Energy Facility -**

○ Waste Processing -	\$12,119,726 (5.8% Increase)
○ Power Block -	\$22,763,656 (3.6% Increase)
○ Facility Contractor -	\$ 1,237,570 (0.8% Increase)
○ Total -	<u>\$36,120,952 (4.2% Increase)</u>

**\$36,120,952**  
4.2% Increase from FY 2020

# Operating Expense Budget

8

<ul style="list-style-type: none"> <li>• <b>Recycling Facility -</b> <ul style="list-style-type: none"> <li>○ Transport From Essex - \$ 241,920</li> <li>○ Transport From Torrington - \$ 303,360</li> <li>○ Transport From Watertown - \$ 168,560</li> <li>○ Direct O&amp;M Expenses - \$ 248,450</li> <li>○ Recycling Rebate - \$ <u>0</u></li> <li>○ Total \$ 962,290</li> </ul> </li> </ul>	<p><b>\$962,290</b> 5.3% Increase from FY 2020</p>
<ul style="list-style-type: none"> <li>• <b>Indirect Expense -</b> <ul style="list-style-type: none"> <li>○ Authority Budget Allocation - \$2,483,548</li> <li>○ MIRA Direct Personnel - \$1,613,603</li> <li>○ MIRA Direct Non Personnel - \$1,984,879</li> <li>○ Assessment, Fees and Taxes - \$2,515,704</li> <li>○ Murphy Road Ops Center - \$ <u>0</u></li> <li>○ Total \$8,597,734</li> </ul> </li> </ul>	<p><b>\$8,597,734</b> 6.1% Increase from FY 2020</p>
<ul style="list-style-type: none"> <li>• <b>Operational Contingency -</b></li> <li>• <b>Total Operating Expense Budget -</b></li> </ul>	<p><b><u>\$1,578,053</u></b> <b>\$62,582,436</b></p>

# Improvement / Major Maintenance Fund Budget

- Total Contributions are \$15,219,000:
  - **Improvement Fund - \$850,000.**
  - Major Maintenance Fund - \$14,369,000
- Overall \$1,448,000 / 10.5% increase from FY 2020 adopted budget.
- No funds requested for Recycling Facility.

Power Block Facility (\$1,093,000 / 9.8% increase) to:

Bag house repairs	\$ 1,484,000
Primary/secondary super heaters	\$ 2,000,000
<b>Turbine 6 oil conditioner replacement</b>	<b>\$ 50,000</b>
Stoker drive and ID fan repair	\$ 470,000
Tubes/water walls	\$ 2,850,000
Auger bin, scrubber inlet scrolls & grate repairs	\$ 3,085,000
Other	\$ 2,280,000
<b>Total PBF</b>	<b>\$ 12,219,000</b>

Waste Processing Facility (\$290,000 / 12.0% increase) to:

Conveyor refurbishment	\$ 1,135,000
<b>Purchase new loader/repair existing</b>	<b>\$ 800,000</b>
Concrete repair of tip floor	\$ 340,000
Building and site repairs	\$ 230,000
Office refurbishment	\$ 100,000
New scale	\$ 100,000
<b>Total WPF</b>	<b>\$ 2,705,000</b>

Transfer Stations (\$65,000 / 28.3% increase) to:

Roof repairs	\$ 50,000
Tip floor & concrete repairs	\$ 205,000
Other	\$ 40,000
<b>Total Transfer Stations</b>	<b>\$ 295,000</b>

# Reserve Contributions

• Operating Income Before Reserve Contributions -		\$ 10,219,000
• CSWS General Fund Retained:		\$ 0
✦ CSWS Improvement Fund -	\$ 850,000	
✦ CSWS Major Maintenance Fund -	\$14,369,000	
✦ CSWS Risk Fund -	\$ 0	
There is presently in excess of \$890,000 in this fund .		
Increase from FY 2020 reflects interest earnings.		
Evaluate relative to increase in SIR / deductibles.		
✦ CSWS Legal Fund -	\$ 0	
There is presently in excess of \$634,000 in this fund .		
This is viewed as sufficient in comparison to prior actual CSWS legal expenses		
No contributions to this fund are recommended for FY 2021.		
✦ MIRA Severance Fund -	\$ 0	
There is presently in excess of \$1,865,000 in this fund .		
Additional \$700,000 in FY 2020 Property Division contributions are scheduled .		
No CSWS contributions to this fund are recommended for FY 2021.		
✦ CSWS Tip Fee Stabilization Fund -	\$ (5,000,000)	
Estimated distribution of FY 2021 Property Division income.		
Total estimated Property Division budget income for FY 2021 is \$7.8 million.		

# Non Disposal Fee Revenue

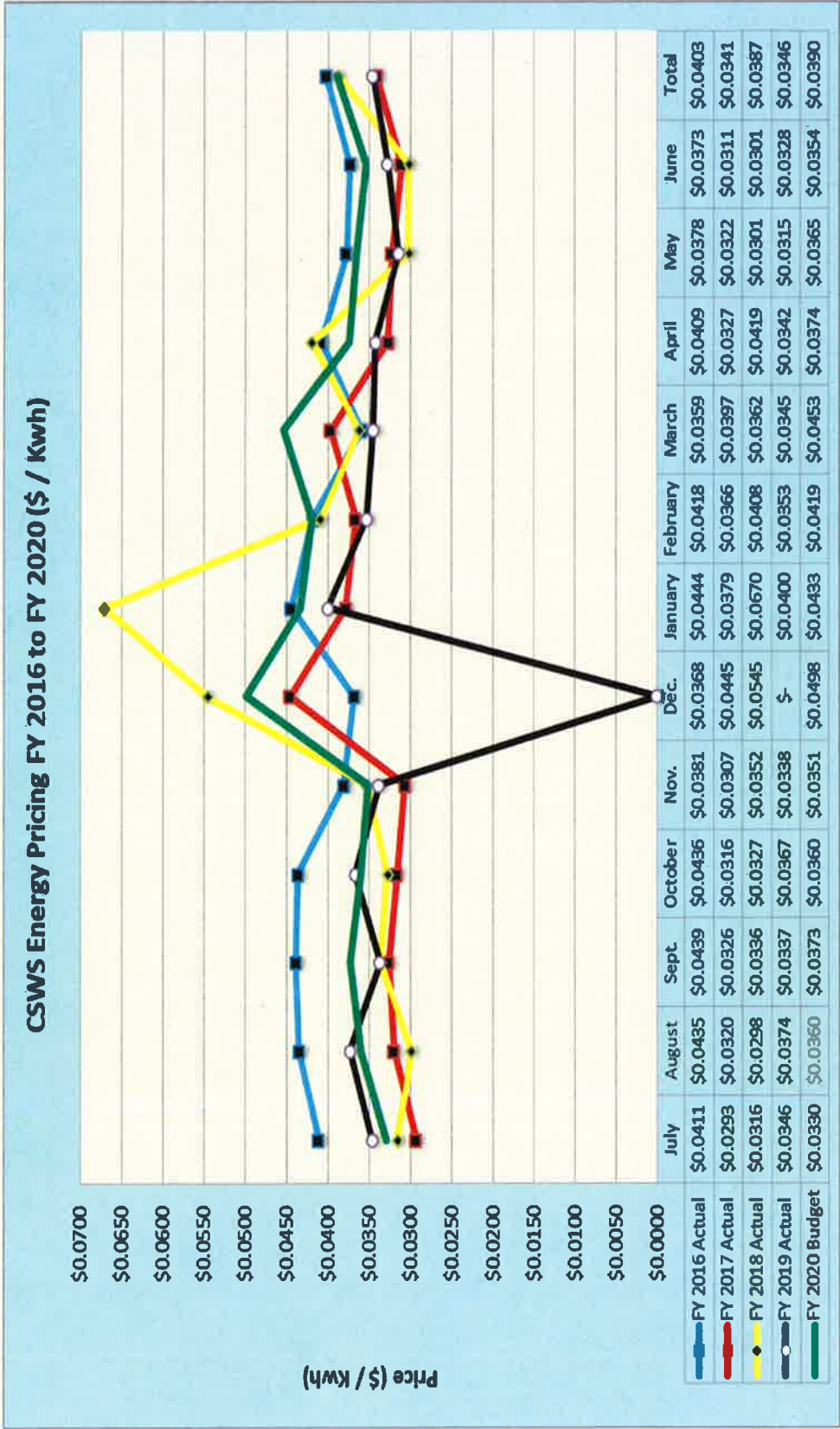
11

○ Energy Sales -		\$16,682,773	\$928,042 / 5.9% Increase
× Capacity Payments -	\$ 2,744,773		
× Class II RECs -	\$ 3,636,000		
× Real Time Market -	\$10,302,000		
× Total -	\$16,682,773		
○ Other Recovered Products -		\$3,981,004	\$459,391 / 13.1% Increase
× Inbound CSWS Base @ \$8.50 / Ton -	\$ 596,700		
× Inbound FCR Base @ \$7.50 / Ton -	\$ 75,000		
× Non-participating Town Tip Fees -	\$1,164,800		
× Revenue Share (Container Sales) -	\$ 19,022		
× Revenue Share (Paper Sales) -	\$ 0		
× FCR Residue Disposal / Other -	\$ 602,832		
× Recycling Sub-total	\$2,458,354		
× Municipal Bulky & Mattresses -	\$ 246,750		
× Metal Sales -	\$1,275,900		
× Total Other Recovered Products-	\$3,981,004		
○ Non Participating Town Waste -		\$13,427,794	\$3,079 / 0.02% Reduction
× Hauler & ICW Contracts-	\$13,375,950		
× Transfer Station Surcharge -	\$ 0		
× Diversion Reimbursements -	\$ 8,500		
× Spot Ferrous Residue -	\$ 43,344		
× Total -	\$13,427,794		
○ Other (Interest / Service Fees)		\$ 46,000	
○ Total Non Disposal Fee Revenue -		\$34,137,571	

# Waste to Energy Key Drivers

<ul style="list-style-type: none"> <li>• <b>Total MSW Deliveries -</b></li> <li>○ "Aggregate Tons" -</li> <li>○ Hauler Contract -</li> <li>○ Other Contract -</li> <li>○ Spot (Residue) -</li> <li>○ Municipal Bulky -</li> <li>○ Total -</li> </ul>	<p>424,515 (8,602 ton / 2.0% decrease)</p> <p>85,000 (61,007 ton / 41.8% decrease)</p> <p>72,946 (72,946 ton / 100% Increase)</p> <p>18,039 (435 ton / 2.4% decrease)</p> <p><u>2,000 (0 ton / 0% increase)</u></p> <p>602,500 (2,902 ton / 0.5% increase)</p>	<p>602,500</p>
<ul style="list-style-type: none"> <li>• <b>Total MSW to RDF Production Rate -</b></li> </ul>		<p>98.3%</p>
<ul style="list-style-type: none"> <li>• <b>Total RDF -</b></li> </ul>		<p>592,000</p>
<ul style="list-style-type: none"> <li>• <b>RDF to KWH Production Rate -</b></li> </ul>		<p>511.8 kwh / ton</p>
<ul style="list-style-type: none"> <li>• <b>Energy Production -</b></li> <li>○ 18 million Kwh (6.3%) Increase</li> <li>○ Combined availability and capacity increased from 72.5% to 76.0%</li> </ul>		<p>303,000,000 kwh</p>
<ul style="list-style-type: none"> <li>• <b>Contract / Non Contract Energy Price -</b></li> <li>○ \$0.005 / Kwh (12.8%) reduction from FY 2020</li> </ul>		<p>\$ .0340 / kwh</p>
<ul style="list-style-type: none"> <li>• <b>RDF to Ash Production Rate -</b></li> <li>○ Reduced from 26.35% in FY 2020</li> </ul>		<p>26.22%</p>
<ul style="list-style-type: none"> <li>• <b>Ash to Disposal -</b></li> <li>○ Increased by 6,559 tons (4.4%)</li> </ul>		<p>155,196 tons</p>
<ul style="list-style-type: none"> <li>• <b>Ash Disposal Cost Per Ton -</b></li> <li>○ Increased by \$2.81 per ton from FY 2020 rate of \$64.58</li> </ul>		<p>\$67.39</p>

# Waste to Energy Key Drivers





# Recovered Products Key Drivers

FCR Deliveries Fees	Tons	Rate	Revenue
CSWS Commercial	-	\$ -	\$ -
CSWS - Sourced Delivery Fee	70,200.0	\$ 8.50	\$ 596,700
FCR - Sourced Delivery Fee	10,000.0	\$ 7.50	\$ 75,000
<b>Total Deliveries</b>	<b>80,200.0</b>		<b>\$ 671,700</b>
<b>MIRA Tip Fees</b>			
CSWS Non Participating (Transfer Station)	3,400.0	\$ 72.00	\$ 244,800
CSWS Non Participating (Direct)	18,400.0	\$ 50.00	\$ 920,000
CSWS Participating (without recyclables)	-	\$ -	\$ -
<b>Total Tip Fees</b>	<b>21,800.0</b>		<b>1,164,800</b>
<b>Exports</b>			
CSWS Commercial	54.8	\$ -	\$ -
CSWS Containers	19,022.4	\$ 1.00	\$ 19,022
CSWS Paper (ONP)	31,182.6	\$ -	\$ -
CSWS Paper (OCC)	10,631.7	\$ -	\$ -
FCR Commercial	-	\$ -	\$ -
FCR Containers	1,104.2	\$ -	\$ -
FCR Paper (ONP)	1,847.6	\$ -	\$ -
FCR Paper (OCC)	5,722.2	\$ -	\$ -
FCR Paid Residue	6,624.5	\$ 91.00	\$ 602,832
FCR Unpaid Residue	4,010.0	\$ -	\$ -
<b>Total Exports</b>	<b>80,200.0</b>		<b>621,854</b>

# Recovered Products Key Drivers

Other	Quantity	Rate	Revenue
Municipal Bulky Waste	2,000 tons	\$120.00	\$240,000
Mattresses	225 units	\$30.00 each	\$ 6,750
<b>Total</b>			<b>\$246,750</b>

Metal Sales	Tons	Rate	Revenue
Ferrous Metals	18,060	\$ 65.00	\$1,173,900
Scrap and Maintenance Metals	600	\$170.00	\$ 102,000
<b>Total Metal Sales</b>	<b>18,660</b>	<b>\$ 68.38</b>	<b>\$1,275,900</b>

# Planning for Alternate Outcomes

16

- Status Quo WTE Facility Operations
- Resume Screening of Process Residue
  - Screening stopped to address waste shortage upon conclusion of Mid CT. Project
  - Reduced energy price, increased major maintenance costs & reduced plant performance warrant reconsideration
  - Minor capital cost / Readily implemented
  - Theoretical improvement to reliability
  - Compliant with solid waste management plan
  - Potential increase in tip fee (dependent on CSWS non-participating tip fees)
  - Increased capacity
  - Summary conclusion / recommendation:
    - Evaluate enhanced risk management (mitigate continued risk of plant failure causing emergency waste diversions)
    - Reduce contingency by \$260,000 or increase tip fee by \$1.00 to implement
    - Implement if operation of the WTE Facility is expected through MSA expiration on June 30, 2027
- Managed Transition to Permit – Compliant Transfer Operations
  - Potentially necessary due to insurance coverage challenges
  - Moderate capital cost / Problematic transition
  - Logistically challenging
  - Not compliant with solid waste management plan
  - Potential increase in tip fee (dependent on alternate facility transportation and disposal)
  - Reduced capacity / Displaced customers
  - Summary conclusion / recommendation:
    - Evaluate and define capital cost, operating procedures, capacity limitations and customers displaced.
    - Evaluate alternative disposal sites and pricing under long term / firm structure.

# Planning for Alternate Outcomes

17

- **Modify Permits and Convert WTE Facility to Intermodal Transfer Station**
  - Potentially necessary due to insurance coverage challenges
  - Large capital cost / Problematic transition
  - Improved reliability
  - Not compliant with solid waste management plan
  - Potential increase in tip fee (dependent on alternate facility transportation and disposal)
  - Stable / enhanced capacity
  - Summary conclusion / recommendation:
    - ✦ **Begin permit modification process.**
    - ✦ **Evaluate and define capital cost, operating procedures & capacity changes.**
    - ✦ **Evaluate alternative disposal sites and pricing under long term / firm structure.**
    - ✦ **Develop cost / benefit in relation to permit – compliant transfer operations**

# **Section 2**

RESOLUTION FOR THE MATERIALS INNOVATION AND RECYCLING AUTHORITY BOARD OF DIRECTORS  
REGARDING ADOPTION OF THE FISCAL YEAR 2021 PROPERTY DIVISION OPERATING AND CAPITAL  
BUDGETS

**WHEREAS**, The Materials Innovation and Recycling Authority ("Authority") maintains a Property Division for certain revenue producing assets not in service to its Connecticut Solid Waste System; and

**WHEREAS**, The Authority has previously established certain reserve funds for the retention, transfer and use of its Property Division income consistent with its statutory purposes which reserve funds currently include, but are not limited to, a Tip Fee Stabilization Fund intended to be drawn upon by the Connecticut Solid Waste System (CSWS) during periods of relatively low Non-Disposal Fee Revenue, and subsequently refunded contingent on future CSWS financial performance, as a means to mitigate inflationary pressures on CSWS solid waste disposal fees, a Property Division Improvement Fund, Jets Major Maintenance Fund, MIRA Severance Fund, Property Division General Fund and CSWS Improvement Fund; and

**WHEREAS**, The Authority annually adopts a Property Division Operating and Capital Budget and directs the distribution of its Property Division income to such funds in support of CSWS and Property Division operations and its other organizational needs; and

**WHEREAS**, The Authority anticipates that declining CSWS Non Disposal Fee Revenue and the operational performance of the CSWS Resource Recovery Facility will continue to put added pressure on CSWS tip fees in connection with the development of its Fiscal Year 2021 operating and capital budgets necessitating additional contributions to the CSWS Tip Fee Stabilization Fund.

**NOW THEREFORE**, be it

**RESOLVED**: That the Fiscal Year 2021 Materials Innovation and Recycling Authority Operating and Capital Budgets for the Property Division attached hereto as Exhibit A be adopted substantially in the form as presented in Exhibit B attached hereto and discussed at this meeting; and

**FURTHER RESOLVED**: That management is authorized to use the Property Division Jets Major Maintenance Fund for Jets Facility capital expenses, subject to the Jets Facility adopted Fiscal Year 2021 capital budget of \$389,000; and

**FURTHER RESOLVED**: That effective with the disbursement of receipts for the period ending July 31, 2020 and continuing through and including the disbursement of receipts for the period ending June 30, 2021, the Board of Directors authorizes the next \$5,000,000 in Property Division receipts remaining within the Property Division Clearing Account after disbursement to the Property Division Operating STIF to be transferred directly to the CSWS Tip Fee Stabilization Fund in lieu of the Property Division General Fund, pursuant to the "Draft SRRT Capacity Share Forecast Model" attached to the term sheet between MIRA and SRRT providing for the redevelopment of the CSWS, and the heretofore established maximum Tip Fee Stabilization Fund value is hereby increased by the amount of such transfers. Management is directed to report monthly to the Board on the status of such transfers to the Tip Fee Stabilization Fund which shall not exceed \$5,000,000 during this period without further Board authorization.

Exhibit A - Page 1  
Materials Innovation and Recycling Authority  
FY 2021 Proposed Draft Operating Budget

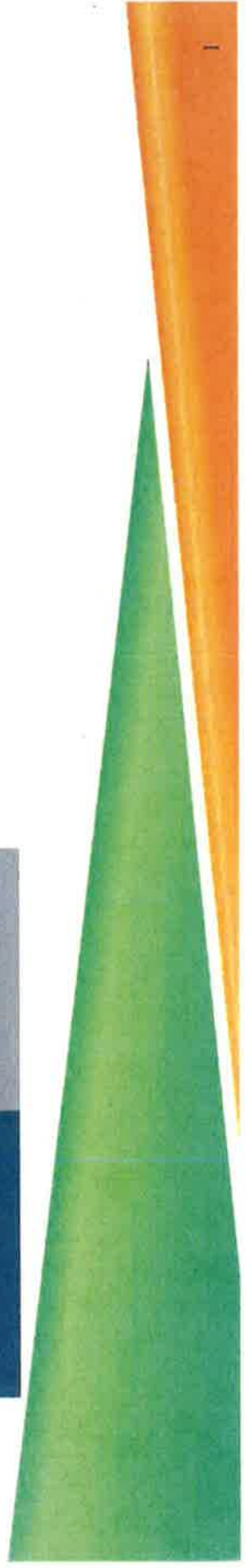
Property Division

REVENUES	FY 2019		Variance Better (Worse)	FY 2020 Adopted	FY 2021 Proposed	Better (Worse) Than FY 2020	
	Budget	Actual				\$	%
Use of Reserves	\$ 3,000,000	\$ 3,000,000	\$ -	\$ -	\$ 389,000	\$ 389,000	n/a
Operating Revenue:							
Jets Electric:							
Capacity Payments	\$ 16,650,558	\$ 16,642,182	\$ (8,376)	\$ 12,273,828	\$ 9,340,464	\$ (2,933,364)	-23.9%
VARs Payments	\$ 43,200	\$ 46,981	\$ 3,781	\$ 50,400	\$ 39,108	\$ (11,292)	-22.4%
Reserve Credits	\$ 600,000	\$ 781,504	\$ 181,504	\$ 600,000	\$ 600,000	\$ -	0.0%
Real Time Energy	\$ 154,000	\$ 862,421	\$ 708,421	\$ 300,000	\$ 200,000	\$ (100,000)	-33.3%
Total Jets Electric	\$ 17,447,758	\$ 18,333,088	\$ 885,330	\$ 13,224,228	\$ 10,179,572	\$ (3,044,656)	-23.0%
Lease Income:							
CSWS Murphy Road	\$ -	\$ 225	\$ 225	\$ -	\$ -	\$ -	n/a
Golf Center	\$ 19,965	\$ 19,965	\$ -	\$ 19,965	\$ 19,965	\$ -	0.0%
Wheelabrator Lease	\$ 431,348	\$ 431,348	\$ 0	\$ 431,348	\$ 456,949	\$ 25,601	5.9%
Jets Billboard	\$ 45,350	\$ 45,350	\$ -	\$ 45,350	\$ 45,350	\$ -	0.0%
Total Lease Income	\$ 496,663	\$ 496,888	\$ 225	\$ 496,663	\$ 522,264	\$ 25,601	5.2%
South Central Facility Capacity	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
Education & Trash Museum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
Interest Income	\$ 20,000	\$ 404,792	\$ 384,792	\$ 150,000	\$ 300,000	\$ 150,000	100.0%
Total Operating Revenue	\$ 17,964,421	\$ 19,234,768	\$ 1,270,347	\$ 13,870,891	\$ 11,001,836	\$ (2,869,055)	-20.7%
TOTAL REVENUES AND USE OF RESERVES	\$ 20,964,421	\$ 22,234,768	\$ 1,270,347	\$ 13,870,891	\$ 11,390,836	\$ (2,480,055)	-17.9%
EXPENDITURES							
MIRA Total Allocated Costs	\$ 757,396	\$ 692,588	\$ 64,808	\$ 805,844	\$ 841,375	\$ (35,531)	-4.4%
MIRA Non-Personnel Services	\$ 189,626	\$ 183,968	\$ 5,658	\$ 247,169	\$ 286,065	\$ (38,896)	-15.7%
Railroad Maintenance	\$ 10,000	\$ 11,075	\$ (1,075)	\$ 10,500	\$ 10,500	\$ -	0.0%
211 Murphy Road Ops. Center	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
1410 Honey Spot Road	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
171 Murphy Road	\$ 24,500	\$ 15,029	\$ 9,471	\$ 26,915	\$ 27,015	\$ (100)	-0.4%
Education & Trash Museum	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
South Central Facility Operating Charges	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	n/a
Jets Operating Charges	\$ 1,906,085	\$ 871,509	\$ 1,034,576	\$ 2,017,898	\$ 2,044,137	\$ (26,239)	-1.3%
TOTAL ACCRUED EXPENDITURES	\$ 2,887,607	\$ 1,774,169	\$ 1,113,438	\$ 3,108,326	\$ 3,209,092	\$ (100,766)	-3.2%
OPERATING INCOME	\$ 15,076,814	\$ 17,460,599	\$ 2,383,785	\$ 10,762,565	\$ 7,792,744	\$ (2,969,821)	-27.6%
Use of Jets Major Maintenance Reserve	\$ -	\$ -	\$ -	\$ -	\$ 389,000	\$ 389,000	n/a
INCOME AND USE OF RESERVES	\$ 18,076,814	\$ 20,460,599	\$ 2,383,785	\$ 10,762,565	\$ 7,792,744	\$ (2,969,821)	-27.6%
DISTRIBUTION OF INCOME* AND RESERVES							
MIRA Severance	\$ 1,000,000	\$ 1,000,000	\$ -	\$ 800,000	\$ -	\$ (800,000)	n/a
Jets Major Maintenance Reserve	\$ 750,000	\$ 750,000	\$ -	\$ -	\$ -	\$ -	n/a
PD Improvement Fund	\$ 350,000	\$ 350,000	\$ -	\$ 200,000	\$ -	\$ (200,000)	-100.0%
Tip Fee Stabilization Fund	\$ 7,700,000	\$ 14,476,814	\$ 6,776,814	\$ 8,700,000	\$ 5,000,000	\$ (3,700,000)	-42.5%
General Fund (Net)	\$ 8,276,814	\$ 2,936,024	\$ (5,340,790)	\$ 1,062,565	\$ 2,792,744	\$ 1,730,179	162.8%
TOTAL DISTRIBUTIONS	\$ 18,076,814	\$ 19,512,838	\$ 1,436,024	\$ 10,762,565	\$ 7,792,744	\$ (2,969,821)	-27.6%
SURPLUS / (DEFICIT) *	\$ -	\$ 947,761	\$ 947,761	\$ -	\$ -	\$ -	n/a

# EXHIBIT B - MATERIALS INNOVATION AND RECYCLING AUTHORITY



- ▶ Summary Draft Budget
- ▶ Highlights
- ▶ Total Operating Revenue
- ▶ Total Operating Expense
- ▶ Capital Improvements / Major Maintenance
- ▶ Property Division Income Comparisons





# SUMMARY DRAFT BUDGET

▶ Total Operating Revenues -	\$ 11,001,836
▶ Total Operating Expenses -	\$ <u>3,209,092</u>
▶ Operating Income -	\$ 7,792,744

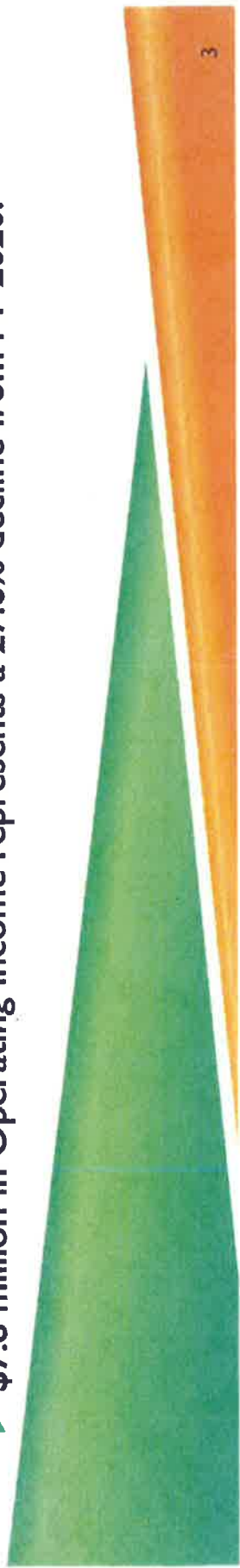
## ▶ Property Division FY 2021 Flow of Funds:

▶ MIRA Severance Reserve -	\$ 0
▶ PD General Fund -	\$ 2,792,744
▶ Jets Major Maintenance Reserve -	\$ 0
▶ PD Improvement Fund -	\$ 0
▶ CSWS Improvement Fund -	\$ 0
▶ Tip Fee Stabilization Fund -	\$ <u>5,000,000</u>
▶ Total Reserves / Transfers -	\$ 7,792,744



# HIGHLIGHTS

- ▶ **Operating Revenues decline by \$2,869,055 (20.7%) from FY 2020 to FY 2021 budget:**
  - ▶ Jets capacity payments decline from \$7,030 per kilowatt month under FCA 10 to \$5,297 under FCA 11.
  - ▶ Lease revenue increased by \$25,601 (5.2%) due to five year renewal of the Wheelabrator Lease.
  - ▶ Interest income increasing with interest rates.
  
- ▶ **Operating Expenses increase by \$100,766 (3.2%) from FY 2020 to FY 2021 budget:**
  - ▶ Allocated Authority Budget and direct personnel increase by \$35,531 (4.4%).
  - ▶ MIRA direct non personnel (primarily insurance) increase by \$38,896 (15.7%).
  - ▶ Jets operating charges increase by \$26,239 (1.3%) reflecting:
    - ▶ Increase to Jet fuel budget of \$7,000 (0.7%).
    - ▶ NAES contract operating charges increased \$77,239 (11.17%).
    - ▶ MIRA operating expenses reduced by \$58,000 (15.78%).
  
- ▶ **\$7.8 million in Operating Income represents a 27.6% decline from FY 2020.**



# TOTAL OPERATING REVENUE

▶ Electric Generation from Jets-		\$10,179,572
▶ Forward Capacity Market -	\$ 9,340,464	
▶ Reserve Time -	\$ 600,000	
▶ Real Time -	\$ 200,000	
▶ Real Time NCPC -	\$ 0	
▶ VAR Payments -	\$ 39,108	
▶ Total -	\$10,179,572	
▶ Other Property -		\$ 522,264
▶ Wheelabrator (Bridgeport) Lease -	\$ 456,949	
▶ Jets Billboard -	\$ 45,350	
▶ Golf Center -	\$ 19,965	
▶ Total -	\$ 522,264	
▶ Interest Income -		\$ 300,000
▶ Total Operating Revenue -		\$11,001,836



# TOTAL OPERATING EXPENSE

▶ **MIRA Allocated Costs-** **\$841,375**

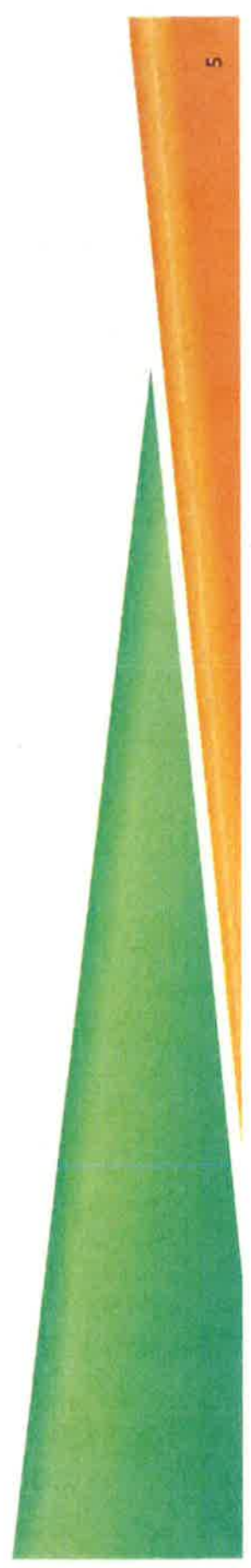
- ▶ Authority Budget - Personnel Services - \$560,350
- ▶ Authority Budget - Non Personnel Services - \$158,497
- ▶ Direct Personnel Services - \$122,528
- ▶ Total Allocated Costs - **\$841,375**

▶ **MIRA Direct Non Personnel Services -** **\$286,065**

- ▶ Insurance - \$266,468
- ▶ Legal - \$ 5,000
- ▶ Other - \$ 14,597
- ▶ Total Direct Non Personnel - **\$286,065**

▶ **Other Property O&M -** **\$ 37,515**

- ▶ 171 Murphy Road - \$ 27,015
- ▶ Railroad Maintenance - \$ 10,500
- ▶ Total Other Property- **\$ 37,515**

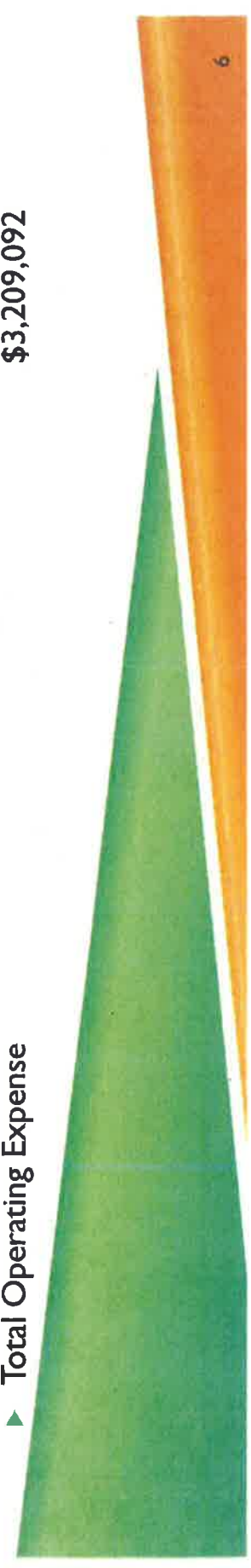


# TOTAL OPERATING EXPENSE

▶ JETS O&M - \$2,044,137

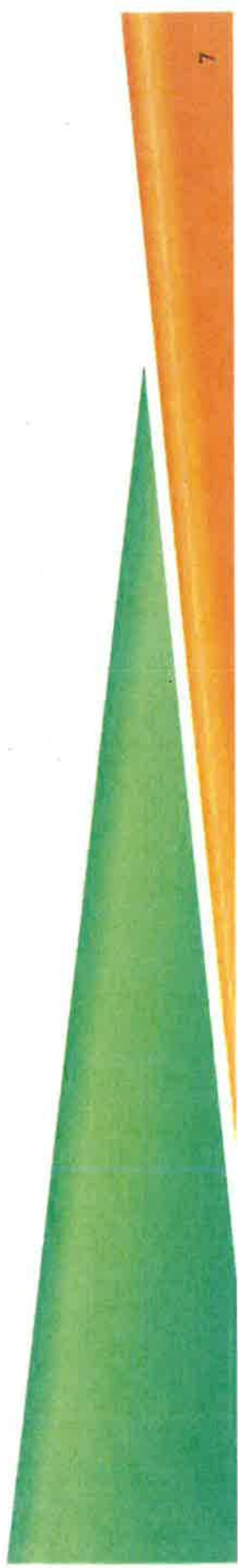
Operating Expense	NAES Contract	MIRA Related	Total
Fuel for Twin Packs	\$ 0	\$1,008,000	\$1,008,000
Management Fee and Incentive	\$ 116,874	\$ 0	\$ 116,874
Home Office Support	\$ 66,527	\$ 0	\$ 66,527
Direct Labor & Overhead	\$ 151,526	\$ 0	\$ 151,526
Employee Incentive Bonus	\$ 10,692	\$ 0	\$ 10,692
Operations & Maintenance	\$ 422,918	\$ 267,600	\$ 690,518
<b>Total Operating Expense</b>	<b>\$ 768,537</b>	<b>\$ 1,275,600</b>	<b>\$ 2,044,137</b>

▶ Total Operating Expense \$3,209,092

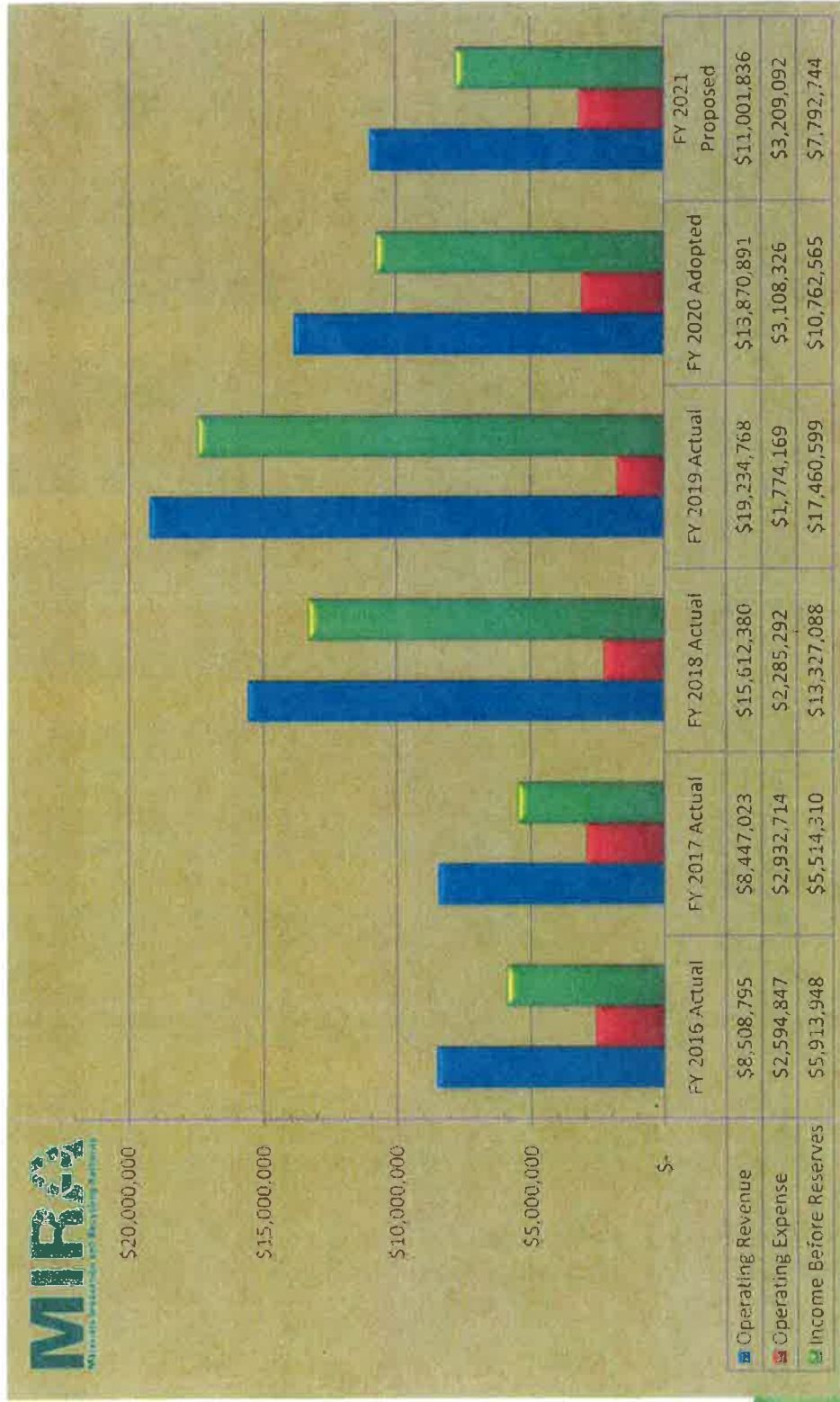


# CAPITAL IMPROVEMENTS / MAJOR MAINTENANCE

- ▶ All proposed projects are dedicated to preserving the capacity of the Jets.
- ▶ No projects are proposed / scheduled for other assets assigned to MIRA's Property Division.
- ▶ Protective relay services - \$ 62,000
- ▶ Batteries - \$ 42,000
- ▶ Recondition spare free turbine- \$ 275,000
- ▶ Rolling fire extinguishers - \$ 10,000
- ▶ Total Property Division Jets Major Maintenance Fund - \$ 389,000
- ▶ The Property Division Jets Major Maintenance Fund is expected to have \$1,353,000 at the beginning of FY2021, which will accommodate capital expenditures through the remaining operations of the Jets Facility terminating in FY2023.
- ▶ Contribution to Capital Improvements / Major Maintenance Funds - \$ 0
- ▶ Total Capital Improvements / Major Maintenance Expenses - \$ 389,000



# PROPERTY DIVISION INCOME COMPARISONS



# **Section 3**



**RESOLUTION FOR THE MATERIALS INNOVATION AND RECYCLING AUTHORITY BOARD OF DIRECTORS**

**REGARDING ADOPTION OF THE FISCAL YEAR 2021 LANDFILL DIVISION OPERATING BUDGET**

**RESOLVED: That the Fiscal Year 2021 Materials Innovation and Recycling Authority Operating Budget for the Landfill Division attached hereto as Exhibit A be adopted substantially in the form as presented and discussed at this meeting.**

Exhibit A

**MIRA - LANDFILL DIVISION**

**REVENUES**

ACCOUNT	DESCRIPTION	ACTUAL FY19	ADOPTED FY20	PROPOSED FY21
51-001-000-43101	Electricity Sales to the City of Hartford	\$ 66,015	\$ 67,320	\$ 67,005
51-001-000-43106	ZREC/Energy Payments from Eversource	\$ 113,984	\$ 164,560	\$ 163,790
51-001-000-xxxxx	Miscellaneous Income	\$ 15,500	\$ 22,500	\$ 23,000
51-001-000-46101	Interest Income	\$ 11,577	\$ -	\$ -
51-001-000-48401	Use of Operating Funds (a)	\$ 20,120	\$ -	\$ -
<b>Total Revenues</b>		<b>\$ 227,196</b>	<b>\$ 254,380</b>	<b>\$ 253,795</b>

**EXPENDITURE DETAILS**

ACCOUNT	DESCRIPTION	ACTUAL FY19	ADOPTED FY20	PROPOSED FY21
51-001-501-xxxxx	MIRA Operating Expenses	\$ 249	\$ 3,900	\$ 3,900
51-001-501-52856	Legal	\$ 4,568	\$ 7,500	\$ 10,000
51-001-501-52611	ZREC Income Share with City of Hartford	\$ 56,992	\$ 57,476	\$ 55,646
51-001-501-52640	Insurance Premium	\$ 49,513	\$ 50,507	\$ 55,559
51-001-501-52701	Contract Operating Charges	\$ 16,000	\$ 12,500	\$ 15,270
51-001-501-52858	Engineering Consultants	\$ 250	\$ -	\$ -
51-001-501-52875	Insurance Consulting & Brokerage	\$ 3,736	\$ 3,685	\$ 2,480
51-001-501-56605	Construction	\$ 81	\$ -	\$ -
51-001-501-57871	Authority Budget Allocation BOD	\$ 95,807	\$ 93,248	\$ 82,633
<b>Total Expenditures</b>		<b>\$ 227,196</b>	<b>\$ 228,816</b>	<b>\$ 225,488</b>
<b>NET INCOME/(LOSS)</b>		<b>\$ -</b>	<b>\$ 25,564</b>	<b>\$ 28,307</b>
51-001-501-57871	Resource Rediscovery (b)	\$ 240,286	\$ 665,900	\$ -

(a) The Landfill Division operating account funds operating losses and incorporates operating income.

(b) FY21 Resource Rediscovery budget is awaiting Board of Directors development and recommendation.

# **Section 4**

RESOLUTION FOR THE MATERIALS INNOVATION AND RECYCLING AUTHORITY BOARD OF DIRECTORS

**REGARDING APPROVING THE FISCAL YEAR 2021 AUTHORITY BUDGET**

**WHEREAS**, The Materials Innovation and Recycling Authority (MIRA) is contractually obligated to adopt Disposal Fees for its Connecticut Solid Waste System (CSWS) participating towns on or before February 29, 2020, which fees will apply during MIRA's Fiscal Year 2021 which begins July 1, 2020 and ends June 30, 2021; and

**WHEREAS**, such Disposal Fees are to reflect the net cost of operation of the CSWS as defined in the Municipal Service Agreements between CSWS member towns and MIRA, which net cost of operation includes a properly allocable share of MIRA's general administrative expenses commonly known as the "Authority Budget"; and

**WHEREAS**, in order for MIRA to progress timely with the evaluation and establishment of Disposal Fees for the CSWS it is necessary for MIRA to adopt the Authority Budget for Fiscal Year 2021 at this time including the budget for personnel and non-personnel services that comprise MIRA's general administrative expenses and the amounts thereof that are properly allocable to MIRA projects and divisions that will be active during Fiscal Year 2021 including:

1. Connecticut Solid Waste System (CSWS)
2. Property Division
3. Landfill Division

**NOW THEREFORE, be it**

**RESOLVED:** That the Fiscal Year 2021 Authority Budget attached hereto as Exhibit A be adopted substantially in the form as presented and discussed at this meeting.

**FURTHER RESOLVED:** That such Fiscal Year 2021 Authority Budget remain subject to modification until such time as Fiscal Year 2021 Disposal Fees for CSWS participating towns are adopted.



**EXHIBIT A**  
**November 13, 2019 Board of Directors Meeting**  
**Draft Proposed Total Personnel Services Budget**  
**Draft Proposed Authority Budget**

	FY 2019 Actual	FY 2020 Adopted	FY 2021 Proposed	FY 2021 Proposed Increase or (Decrease) From			
				FY 2019 Actual		FY 2020 Adopted	
				\$	%	\$	%
<b>Personnel Services</b>							
Charged Direct to Projects	\$ 1,825,478	\$ 1,846,198	\$ 1,736,132	\$ (89,346)	-4.9%	\$ (110,066)	-6.0%
Indirect via Authority Budget	\$ 2,418,321	\$ 2,552,069	\$ 2,560,718	\$ 142,397	5.9%	\$ 8,649	0.3%
<b>Total</b>	<b>\$ 4,243,799</b>	<b>\$ 4,398,267</b>	<b>\$ 4,296,850</b>	<b>\$ 53,051</b>	<b>1.3%</b>	<b>\$ (101,418)</b>	<b>-2.3%</b>
<b>Authority Budget</b>							
Indirect Personnel Services	\$ 2,418,321	\$ 2,552,069	\$ 2,560,718	\$ 142,397	5.9%	\$ 8,649	0.3%
Non Personnel Services	\$ 549,994	\$ 761,930	\$ 724,310	\$ 174,316	31.7%	\$ (37,620)	-4.9%
<b>Total</b>	<b>\$ 2,968,315</b>	<b>\$ 3,313,999</b>	<b>\$ 3,285,028</b>	<b>\$ 316,713</b>	<b>10.7%</b>	<b>\$ (28,971)</b>	<b>-0.9%</b>
<b>Combined Personnel and Non Personnel Services</b>	<b>\$ 4,793,793</b>	<b>\$ 5,160,197</b>	<b>\$ 5,021,160</b>	<b>\$ 227,367</b>	<b>4.7%</b>	<b>\$ (139,038)</b>	<b>-2.7%</b>

**Personnel Services**

The FY 2021 total draft proposed Personnel Services budget of \$4,296,850 reflects policy and direction received at the October 9, 2019 OS&HR Committee meeting. The proposed budget reflects a 1.3% increase in comparison to FY 2019 actual audited Personnel Services and a 2.3% reduction from the FY 2020 adopted budget for Personnel Services. The draft proposed budget funds all salary, salary related and benefits for all budgeted MIRA positions. The proposed budget includes Unassigned MPA Adjustments equal to the FY 2020 budget.

Medical benefit costs are budgeted based on current actual premiums effective July 1, 2019 through June 30, 2020 plus escalation of 4% applied for FY 2021. Dental, vision and life / ADD are based on current premiums effective January 1, 2019 through December 31, 2019 plus escalation of 6% applied for FY 2021. Current employee cost shares for medical and dental are reflected. Employee cost shares are subject to review during open enrollment.

The draft Personnel Services budget is segregated between positions allocated direct to projects and divisions and indirect positions allocated through the Authority Budget. Direct allocation is used when positions are dedicated solely to a specific project / function (CSWS scale operator positions being a good example). Indirect allocations are used when positions serve all projects and divisions (finance and accounting positions being a good example).

**Authority Budget**

The draft proposed Authority Budget comprises the indirect portion of the Personnel Services budget described above and all Non Personnel Services not directly associated with a specific project or division. Non Personnel Services include such expenses as office rent, office supplies, postage and printing, temporary services, insurance, brokerage and consulting. The proposed Non Personnel Services budget of \$724,310 reflects a 31.7% increase from FY 2019 actual audited expenses and a 4.9% reduction from the FY 2020 budget. See Exhibit 2 for the breakdown of Non Personnel Services which has been developed to reflect FY 2021 requested spending. The Non Personnel Services budget excludes funding for "Resource Rediscovery" activities. The total proposed Authority Budget for FY 2021 is \$3,285,028 which represents a 10.7% increase from FY 2019 actual expenses and a 0.9% decrease from the FY 2020 budget. See Exhibits 3 and 4 for the allocation of the Authority Budget and direct Personnel Services to the CSWS, Property and Landfill divisions.

**FY 2021 combined personnel and non-personnel services of \$5,021,160 reflects a 4.7% increase in comparison to FY 2019 actual expenses and reflects a 2.7% reduction in comparison to the FY 2020 budget.**

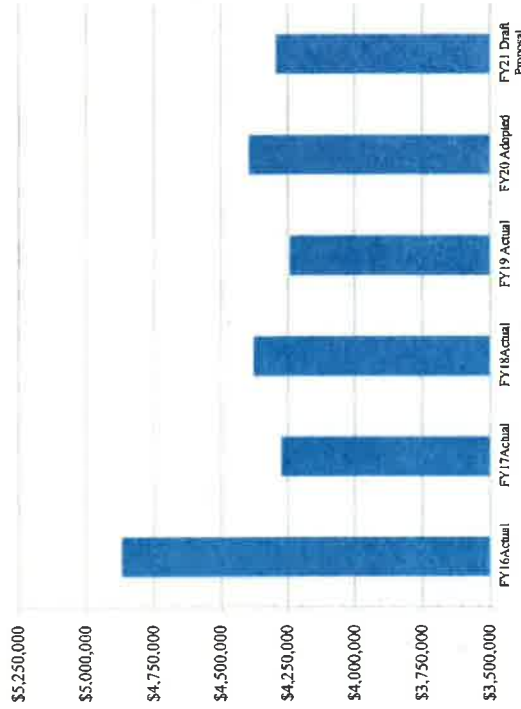
EXHIBIT 1  
MATERIALS INNOVATION AND RECYCLING AUTHORITY  
FY 2021 DRAFT PROPOSAL  
TOTAL PERSONNEL SERVICE BUDGET

Total Personnel Services	FY20 Adopted	FY21 Proposed	Difference	% Inc/Dec
<b>Labor Related Payroll</b>				
Regular Payroll	\$ 3,171,537	\$ 3,061,064	\$ (110,473)	-3.48%
Ment / General Pool Increases	\$ -	\$ -	\$ -	100.00%
Unassigned MPA Adjustments	\$ 30,000	\$ 30,000	\$ -	0.00%
Overtime Payroll (Based upon prior year)	\$ 30,000	\$ 30,000	\$ -	0.00%
1 Week PL Payout	\$ 60,991	\$ 58,867	\$ (2,124)	-3.48%
	\$ 3,292,528	\$ 3,179,930	\$ (112,598)	-3.42%
<b>Labor Related Payroll Taxes</b>				
Medicare Tax	\$ 43,151	\$ 44,385	\$ 1,235	2.86%
Social Security	\$ 164,899	\$ 164,164	\$ (734)	-0.45%
CT Unemployment Compensation	\$ 21,120	\$ 20,460	\$ (660)	-3.13%
1 Week PL Payout	\$ 3,243	\$ 3,101	\$ (142)	-4.38%
	\$ 232,412	\$ 232,110	\$ (302)	-0.13%
<b>Subtotal Labor Costs</b>	<b>\$ 3,524,940</b>	<b>\$ 3,412,041</b>	<b>\$ (112,899)</b>	<b>-3.20%</b>
<b>Employee Benefits</b>				
HSA Contribution	\$ -	\$ -	\$ -	100.00%
Medical & Dental*	\$ 522,013	\$ 499,067	\$ (22,946)	-4.40%
Life and Disability*	\$ 43,798	\$ 39,965	\$ (3,834)	-8.75%
Vision*	\$ 8,892	\$ 7,147	\$ (1,745)	-19.63%
Medical Opt-out	\$ 20,761	\$ 28,014	\$ 7,253	34.94%
Total Health Benefits Costs	\$ 595,464	\$ 574,192	\$ (21,271)	-3.57%
Employee Medical & Dental Contributions*	\$ (57,251)	\$ (54,801)	\$ 2,450	-4.28%
Net Health Benefits Costs	\$ 538,213	\$ 519,391	\$ (18,822)	-3.50%
401-K Contribution (Regular Salary)	\$ 297,592	\$ 306,106	\$ 8,514	2.86%
401-K Contribution (1 Week PL Payout)	\$ 5,723	\$ 5,887	\$ 164	2.86%
<b>Subtotal Employee Benefits Costs</b>	<b>\$ 841,527</b>	<b>\$ 831,384</b>	<b>\$ (10,143)</b>	<b>-1.21%</b>
Wellness	\$ 12,000	\$ 11,625	\$ (375)	-3.13%
<b>Other Benefit-Related Costs</b>				
Other Benefits	\$ 7,000	\$ 7,000	\$ -	0.00%
401(k) Consultant	\$ 12,800	\$ 11,800	\$ (1,000)	-7.81%
Benefits Administration/Brokerage	\$ -	\$ 23,000	\$ 23,000	100.00%
<b>Subtotal Other Benefit-Related Costs</b>	<b>\$ 19,800</b>	<b>\$ 41,800</b>	<b>\$ 22,000</b>	<b>111.11%</b>
<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 4,398,267</b>	<b>\$ 4,296,850</b>	<b>\$ (101,418)</b>	<b>-2.31%</b>

HISTORICAL COMPARISON - BUDGET VERSUS ACTUAL

Fiscal Year	Budget		Actual		Difference Amount
	Adopted	Inc/Dec	Amount	Inc/Dec	
FY14	\$ 5,906,786		\$ 5,502,509		\$ (404,277)
FY15	\$ 5,592,010	-5.33%	\$ 5,041,372	-8.38%	\$ (550,638)
FY16	\$ 5,243,847	-6.23%	\$ 4,872,758	-3.34%	\$ (371,089)
FY17	\$ 4,746,502	-9.48%	\$ 4,277,053	-12.23%	\$ (469,449)
FY18	\$ 4,604,275	-3.00%	\$ 4,382,246	-2.46%	\$ (222,029)
FY19	\$ 4,500,781	-2.25%	\$ 4,243,799	-3.16%	\$ (256,982)
<b>Total</b>	<b>\$ 30,594,201</b>		<b>\$ 28,319,737</b>		<b>\$ (2,274,464)</b>

MIRA FY16 - FY21 Personnel Services Expenses



**EXHIBIT 2**  
**MATERIALS INNOVATION AND RECYCLING AUTHORITY**  
**FY 2021 PROPOSED**  
**TOTAL NON PERSONNEL SERVICES BUDGET**

Description	ACTUAL FY19	ADOPTED FY20	PROPOSED FY21	Increase or (Decrease) From			
				FY 2019 Actual		FY 2020 Adopted	
				\$	%	\$	%
Postage and Delivery Fees	\$ 6,751	\$ 7,550	\$ 8,500	\$ 1,749	26%	\$ 950	13%
Telecommunications	\$ 46,947	\$ 52,000	\$ 49,500	\$ 2,553	5%	\$ (2,500)	-5%
Copier	\$ 4,094	\$ 4,500	\$ 4,400	\$ 306	7%	\$ (100)	-2%
Printing Services	\$ 1,699	\$ 2,750	\$ 3,250	\$ 1,551	91%	\$ 500	18%
Advertising - Legal Notices/Recruitment	\$ -	\$ 5,400	\$ 6,400	\$ 6,400	100%	\$ 1,000	19%
Customer Service	\$ -	\$ -	\$ -	\$ -	100%	\$ -	100%
Office Supplies	\$ 5,874	\$ 6,000	\$ 6,500	\$ 626	11%	\$ 500	8%
Protect Clothing/Safety Equipment	\$ -	\$ -	\$ -	\$ -	100%	\$ -	100%
Miscellaneous Services	\$ 3,282	\$ 5,500	\$ 5,500	\$ 2,218	68%	\$ -	0%
Subscribe/Publ/Ref. Material	\$ 5,208	\$ 3,700	\$ 4,500	\$ (708)	-14%	\$ 800	22%
Dues-Professional Organizations	\$ 4,644	\$ 5,765	\$ 6,470	\$ 1,826	39%	\$ 705	12%
Business Meetings and Travel	\$ 1,075	\$ 3,750	\$ 3,200	\$ 2,125	198%	\$ (550)	-15%
Training	\$ 360	\$ 4,100	\$ 4,100	\$ 3,740	1039%	\$ -	0%
Payroll Software Services	\$ 13,004	\$ 14,000	\$ 15,000	\$ 1,996	15%	\$ 1,000	7%
Record Retention Services	\$ 6,725	\$ 6,500	\$ 7,000	\$ 275	4%	\$ 500	8%
Mileage Reimbursement	\$ 813	\$ 750	\$ 950	\$ 137	17%	\$ 200	27%
Vehicle Repair/Maintenance	\$ 109	\$ 750	\$ 750	\$ 641	588%	\$ -	0%
Office Equipment Service	\$ -	\$ -	\$ -	\$ -	100%	\$ -	100%
Building Operations	\$ 794	\$ 1,000	\$ 1,000	\$ 206	26%	\$ -	0%
Insurance Claims/Losses	\$ -	\$ -	\$ -	\$ -	100%	\$ -	100%
Bad Debt Expense	\$ -	\$ -	\$ -	\$ -	100%	\$ -	100%
Rent	\$ 186,096	\$ 187,598	\$ 198,590	\$ 12,494	7%	\$ 10,992	6%
Fuel for Vehicles	\$ 372	\$ 400	\$ 300	\$ (72)	-19%	\$ (100)	-25%
Temporary Agency Services	\$ 15,457	\$ 1,000	\$ 4,000	\$ (11,457)	-74%	\$ 3,000	300%
Insurance Premiums	\$ 75,458	\$ 114,091	\$ 115,000	\$ 39,542	52%	\$ 909	1%
Information Technology Consultant	\$ 240	\$ 15,500	\$ 10,400	\$ 10,160	4233%	\$ (5,100)	-33%
Information Technology Maintenance	\$ 57,159	\$ 54,000	\$ 70,400	\$ 13,241	23%	\$ 16,400	30%
Legal Fees	\$ 25,183	\$ 75,000	\$ 45,000	\$ 19,817	79%	\$ (30,000)	-40%
Auditor	\$ 42,500	\$ 43,000	\$ 75,000	\$ 32,500	76%	\$ 32,000	74%
Insurance Consulting/Brokerage	\$ 8,006	\$ 8,326	\$ 9,000	\$ 994	12%	\$ 674	8%
Engineering, Technology & Consulting	\$ 29,654	\$ 25,000	\$ 21,600	\$ (8,054)	-27%	\$ (3,400)	-14%
Vehicles	\$ -	\$ -	\$ -	\$ -	100%	\$ -	100%
Office Furniture	\$ -	\$ -	\$ -	\$ -	100%	\$ -	100%
Computer Hardware	\$ 1,861	\$ 19,500	\$ 28,500	\$ 26,639	1431%	\$ 9,000	46%
Computer Software	\$ -	\$ 84,500	\$ 9,500	\$ 9,500	100%	\$ (75,000)	-89%
Debt Service - Principal	\$ -	\$ -	\$ -	\$ -	100%	\$ -	100%
Other Equipment	\$ -	\$ 3,000	\$ 2,500	\$ 2,500	100%	\$ (500)	-17%
Trustee / Bank Fees	\$ 6,629	\$ 7,000	\$ 7,500	\$ 871	13%	\$ 500	7%
Resource Rediscovery	\$ -	\$ -	\$ -	\$ -	100%	\$ -	100%
Operational Contingency	\$ -	\$ -	\$ -	\$ -	100%	\$ -	100%
Subtotal Non-Personnel Services	\$ 549,994	\$ 761,930	\$ 724,310	\$ 174,316	32%	\$ (37,620)	-5%

EXHIBIT 3  
MATERIALS INNOVATION AND RECYCLING AUTHORITY  
MIRA PRIMARY INDIRECT EXPENSE ALLOCATION METHODOLOGY BY PROJECT / DIVISION

FY2021 BUDGET  
(000 omitted on \$ Amounts)

	CSWS	Property Division	Landfill Division	Southeast	Mid-Con Project	Total
MSW Tons FY19 Actual	544,993					544,993
Percentage	100.0%	0.0%	0.0%	0.0%	0.0%	100%
Weighting	10.0%	10.0%	10.0%	10.0%	10.0%	10%
Adjusted Weighting	10.0%	0.0%	0.0%	0.0%	0.0%	10%
Recycling Deliveries FY19 Actual	74,236					74,236
Percentage	100.0%	0.0%	0.0%	0.0%	0.0%	100%
Weighting	10.0%	10.0%	10.0%	10.0%	10.0%	10%
Adjusted Weighting	10.0%	0.0%	0.0%	0.0%	0.0%	10%
Total Operating Revenues FY19	\$ 58,364	\$ 19,005	\$ 139			77,508
Percentage	75.3%	24.5%	0.2%	0.0%	0.0%	100%
Weighting	15.0%	15.0%	15.0%	15.0%	15.0%	15%
Adjusted Weighting	11.3%	3.7%	0.0%	0.0%	0.0%	15%
Total Current Assets FY19	\$ 20,711	\$ 33,323	\$ 3,018			57,052
Percentage	36.3%	58.4%	5.3%	0.0%	0.0%	100%
Weighting	15.0%	15.0%	15.0%	15.0%	15.0%	15%
Adjusted Weighting	5.4%	8.8%	0.8%	0.0%	0.0%	15%
Transactions	1,837	899	199			2,935
Percentage	62.6%	30.6%	6.8%	0.0%	0.0%	100%
Weighting	25.0%	25.0%	25.0%	25.0%	25.0%	25%
Adjusted Weighting	15.6%	7.7%	1.7%	0.0%	0.0%	25%
Full Time Equivalents	13	1				14
Percentage	92.9%	7.1%	0.0%	0.0%	0.0%	100%
Weighting	25.0%	25.0%	25.0%	25.0%	25.0%	25%
Adjusted Weighting	23.2%	1.8%	0.0%	0.0%	0.0%	25%
Cumulative Weighting	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Total Adjusted Weighting	75.602%	21.883%	2.515%	0.000%	0.000%	100.000%



**EXHIBIT 4  
MATERIALS INNOVATION AND RECYCLING AUTHORITY  
FY 2021 PROPOSED  
ALLOCATION OF AUTHORITY BUDGET & DIRECT PERSONNEL SERVICES**

Total Authority Budget \$ 3,285,028

Project / Division	Indirect Allocation Benchmarked Percent	Authority Budget Allocation
Mid-Connecticut	0.000%	\$ -
Southeast Project	0.000%	\$ -
Landfill Division	2.515%	\$ 82,633
Property Division	21.883%	\$ 718,847
CSWS	75.602%	\$ 2,483,548
Total Authority Budget	100.000%	\$ 3,285,028

Total Direct Personnel Services \$ 1,736,132

Project / Division	Direct Personnel Service Allocation	
	Function	FY 2020 Budget
Mid-Connecticut		\$ -
Southeast Project		\$ -
Landfill Division		\$ -
Property Division	Operations Staff - Jets	\$ 122,528
CSWS	Operations Staff - CSWS	\$ 1,613,603
Total Direct Personnel Services		\$ 1,736,132

Combined Authority Budget and Direct Personnel Services \$ 5,021,160

Project / Division	Overall Allocation Percent	Total Allocated Cost
Mid-Connecticut	0.00%	\$ -
Southeast Project	0.00%	\$ -
Landfill Division	1.65%	\$ 82,633
Property Division	16.76%	\$ 841,375
CSWS	81.60%	\$ 4,097,151
Total Direct Personnel Services	100.00%	\$ 5,021,160