

ATTACHMENT 3



DISSOLUTION AUTHORITY - DRAFT 1 PROPOSED FY26 AUTHORITY BUDGET

November 6, 2024 Finance Committee Meeting

Total Personnel Services Budget

Total Authority Budget

	FY 2024 Actual	FY 2025 Adopted	FY 2026 Proposed	FY 2026 Proposed Increase or (Decrease) From			
				FY 2024 Actual		FY 2025 Adopted	
				\$	%	\$	%
Personnel Services							
Charged Direct to Projects	\$ 1,021,423	\$ 1,122,523	\$ 1,190,729	\$ 169,306	16.6%	\$ 68,206	6.1%
Indirect via Authority Budget	\$ 1,022,976	\$ 1,062,289	\$ 1,081,697	\$ 58,721	5.7%	\$ 19,408	1.8%
Total	\$ 2,044,399	\$ 2,184,812	\$ 2,272,426	\$ 228,027	11.2%	\$ 87,614	4.0%
Authority Budget							
Indirect Personnel Services	\$ 1,022,976	\$ 1,062,289	\$ 1,081,697	\$ 58,721	5.7%	\$ 19,408	1.8%
Non Personnel Services	\$ 504,794	\$ 647,211	\$ 681,716	\$ 176,922	35.0%	\$ 34,505	5.3%
Total	\$ 1,527,770	\$ 1,709,500	\$ 1,763,413	\$ 235,643	15.4%	\$ 53,913	3.2%
Combined Personnel and Non Personnel Services	\$ 2,549,193	\$ 2,832,023	\$ 2,954,142	\$ 404,950	15.9%	\$ 122,119	4.3%

Note - The MIRA Dissolution Authority is currently scheduled to shut down June 30, 2025. FY 2026 draft budgets are being prepared for potential allocation to and use by the Authority's successors. See Master Wind Down Schedule and Plan for FY 2026 Budget Development.

Personnel Services

The FY 2026 total DRAFT proposed Personnel Services budget of \$2,272,426 reflects the completed transition from Waste to Energy to transfer operations. The draft Personnel Services budget funds a total of 14 Authority positions which is no change from the FY 2025 adopted budget. This is complimented by temporary employee funding in the Non Personnel Services budget. The DRAFT proposed Personnel Services budget reflects a 11.2% increase in comparison to FY 2024 actual audited Personnel Services and a 4.0% increase from the FY 2025 adopted budget for Personnel Services. The budget funds all salary, salary related and benefits for all budgeted MIRA positions as shown on Exhibit A-1. Review with the Human Resources Committee is pending

Medical benefit costs are budgeted based on current actual premiums effective through June 30, 2025 plus escalation of 6.5% applied for FY 2026. Dental, vision and life / ADD are also based on current premiums plus escalation of 6.5%. There is no proposed increase in current employee cost shares for medical and dental. Employee cost shares are subject to review during open enrollment.

The 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 in whole or part 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). In the DRAFT budget, there are 6.14 Full Time Equivalent positions ("FTEs") allocated direct to the CSWS, 2.3 FTEs allocated direct to the Property Division and 0.21 allocated direct to the Landfill Division. The remaining 5.35 FTEs represent indirect positions allocated through the Authority Budget. This reflects a current updated review of workload requirements conducted by management.

Authority Budget

The "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 corporate office services in lieu of rent, office supplies, postage and printing, insurance, brokerage, legal, information technology and consulting. The draft FY 2026 Non Personnel Services budget of \$681,716 reflects a 35.0% increase from FY 2024 actual audited expenses and a 5.3% increase from the adopted FY 2025 budget. See Exhibit A-2 for the breakdown of Non Personnel Services which has been developed to reflect FY 2026 requested spending. The total proposed Authority Budget for FY 2026 is \$1,763,413 which represents a 15.4% increase from FY 2024 actual expenses and a 3.2% increase from the FY 2025 budget. See Exhibits A-3 and A-4 for the DRAFT allocation of the Authority Budget and direct Personnel Services to the CSWS, Property and Landfill divisions. This allocation has been reviewed and modified to consider the updated workload review noted above and a current count of financial transactions among the CSWS, Property and Landfill divisions.

The FY 2026 proposed combined personnel and non-personnel services of \$2,954,142 reflects a 15.9% increase in comparison to FY 2024 actual expenses and also a 4.3% increase in comparison to the adopted FY 2025 budget.

**EXHIBIT A-1
MIRA DISSOLUTION AUTHORITY
PROPOSED AUTHORITY BUDGET FY 2026
TOTAL PERSONNEL SERVICE BUDGET**

Total Personnel Services	FY25 Adopted	FY26 Proposed	Difference	% Inc/Dec
Labor Related Payroll				
Regular Payroll	\$ 1,529,043	\$ 1,591,310	\$ 62,267	4.07%
Merit / General Pool Increases	\$ -	\$ -	\$ -	100.00%
Unassigned MPA Adjustments	\$ -	\$ -	\$ -	100.00%
Overtime Payroll (Based upon prior year)	\$ 30,000	\$ 30,000	\$ -	0.00%
Total Labor	\$ 1,559,043	\$ 1,621,310	\$ 62,267	3.99%
Labor Related Payroll Taxes				
Medicare Tax	\$ 22,171	\$ 23,074	\$ 903	4.07%
Social Security	\$ 93,777	\$ 95,284	\$ 1,507	1.61%
CT Unemployment Compensation	\$ 3,990	\$ 14,000	\$ 10,010	250.88%
Total Payroll Tax	\$ 119,938	\$ 132,358	\$ 12,420	10.36%
Subtotal Labor Costs	\$ 1,678,981	\$ 1,753,669	\$ 74,687	4.45%
Employee Benefits				
Medical & Dental*	\$ 305,086	\$ 313,169	\$ 8,083	2.65%
Life and Disability*	\$ 20,771	\$ 20,479	\$ (293)	-1.41%
Vision*	\$ 2,764	\$ 2,764	\$ -	0.00%
Medical Opt-out	\$ 7,936	\$ 7,936	\$ -	0.00%
Total Health Benefits Costs	\$ 336,558	\$ 344,348	\$ 7,790	2.31%
Employee Medical & Dental Contributions*	\$ (28,882)	\$ (29,972)	\$ (1,090)	3.77%
Net Health Benefits Costs	\$ 307,677	\$ 314,377	\$ 6,700	2.18%
401-K Contribution (Regular Salary)	\$ 152,904	\$ 159,131	\$ 6,227	4.07%
Subtotal Employee Benefits Costs	\$ 460,581	\$ 473,508	\$ 12,927	2.81%
Wellness	\$ 5,250	\$ 5,250	\$ -	0.00%
Other Benefit-Related Costs				
Other Benefits	\$ 2,000	\$ 2,000	\$ -	0.00%
401(k) Consultant	\$ 14,000	\$ 14,000	\$ -	0.00%
Benefits Administration/Brokerage	\$ 24,000	\$ 24,000	\$ -	0.00%
Subtotal Other Benefit-Related Costs	\$ 40,000	\$ 40,000	\$ -	0.00%
TOTAL PERSONNEL SERVICES	\$ 2,184,812	\$ 2,272,426	\$ 87,614	4.01%

HISTORICAL COMPARISON - BUDGET VERSUS ACTUAL

Fiscal Year	Budget		Actual		Difference Amount
	Adopted	Inc/Dec	Amount	Inc/Dec	
FY19	\$ 4,500,781		\$ 4,243,799		\$ (256,982)
FY20	\$ 4,398,267	-2.28%	\$ 4,220,058	-0.56%	\$ (178,209)
FY21	\$ 4,296,850	-2.31%	\$ 4,041,526	-4.23%	\$ (255,324)
FY22	\$ 4,136,510	-3.73%	\$ 3,697,111	-8.52%	\$ (439,399)
FY23	\$ 3,264,170	-21.09%	\$ 2,690,269	-27.23%	\$ (573,901)
FY24	\$ 2,118,855	-35.09%	\$ 2,044,399	-24.01%	\$ (74,456)
Total	\$ 22,715,433		\$ 20,937,162		\$ (1,778,271)

**MIRA / DISSOLUTION AUTHORITY
FY22 - FY26 Personnel Services Expenses**

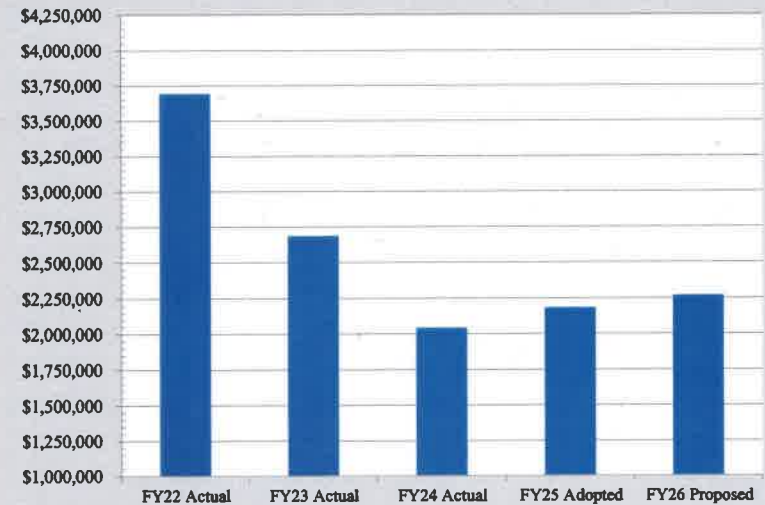


EXHIBIT A-2

MIRA DISSOLUTION AUTHORITY
 PROPOSED AUTHORITY BUDGET FY 2026
 TOTAL NON PERSONNEL SERVICES BUDGET

Description	ACTUAL FY24	ADOPTED FY25	PROPOSED FY26	Change From	
				FY 2024 Actual	FY 2025 Adopted
NON-PERSONNEL SERVICES					
Postage and Delivery Fees	\$ 2,044	\$ 7,600	\$ 6,000	\$ 3,956	\$ (1,600)
Telecommunications	\$ 26,064	\$ 29,250	\$ 30,100	\$ 4,036	\$ 850
Copier Use and Maintenance	\$ 1,575	\$ 3,000	\$ 3,000	\$ 1,425	\$ -
Printing Services	\$ 293	\$ 1,000	\$ 800	\$ 507	\$ (200)
Advertising - Legal Notices/Recruitment	\$ -	\$ 3,250	\$ 3,250	\$ 3,250	\$ -
Office Supplies	\$ 1,476	\$ 3,400	\$ 3,000	\$ 1,524	\$ (400)
Protect Clothing/Safety Equipment (F)	\$ -	\$ 500	\$ 500	\$ 500	\$ -
Miscellaneous Services	\$ 2,078	\$ 1,200	\$ 1,200	\$ (878)	\$ -
Subscript/Publ/Ref. Material	\$ 2,595	\$ 2,800	\$ 2,800	\$ 205	\$ -
Dues-Professional Organizations	\$ 2,240	\$ 2,973	\$ 2,973	\$ 733	\$ -
Business Meetings and Travel	\$ 75	\$ 2,400	\$ 2,400	\$ 2,325	\$ -
Training	\$ -	\$ 775	\$ 775	\$ 775	\$ -
Payroll Software Services	\$ 12,200	\$ 12,000	\$ 12,500	\$ 300	\$ 500
Record Retention Services	\$ 8,345	\$ 12,000	\$ 12,000	\$ 3,656	\$ -
Mileage Reimbursement	\$ 48	\$ 2,000	\$ 1,500	\$ 1,452	\$ (500)
Vehicle Repair/Maintenance	\$ -	\$ -	\$ -	\$ -	\$ -
Office Equipment Service	\$ -	\$ -	\$ -	\$ -	\$ -
Building Operations	\$ 21,840	\$ 43,290	\$ 40,890	\$ 19,050	\$ (2,400)
Other Utilities (headquarters)	\$ -	\$ 34,650	\$ 34,650	\$ 34,650	\$ -
Insurance Claims/Losses	\$ -	\$ -	\$ -	\$ -	\$ -
Bad Debt Expense	\$ -	\$ -	\$ -	\$ -	\$ -
Building Office Rent	\$ -	\$ -	\$ -	\$ -	\$ -
Temporary Agency Services	\$ 30,825	\$ 60,000	\$ 60,000	\$ 29,175	\$ -
Insurance Premiums	\$ 184,749	\$ 202,568	\$ 202,568	\$ 17,819	\$ -
Information Technology Consultant	\$ 528	\$ 5,950	\$ 5,950	\$ 5,422	\$ -
Information Technology Maintenance	\$ 65,275	\$ 43,000	\$ 84,105	\$ 18,830	\$ 41,105
Legal Fees	\$ 80,873	\$ 65,000	\$ 70,000	\$ (10,873)	\$ 5,000
Auditor	\$ 46,000	\$ 53,000	\$ 48,000	\$ 2,000	\$ (5,000)
Insurance Consulting/Brokerage Services	\$ 14,210	\$ 21,355	\$ 21,355	\$ 7,145	\$ -
Other Consulting Services (Eng., Tech. & General)	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ -
Computer Hardware	\$ 1,462	\$ 3,000	\$ 3,000	\$ 1,538	\$ -
Computer Software	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ -
Debt Service - Principal (F)	\$ -	\$ -	\$ -	\$ -	\$ -
Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -
Trustee / Bank Fees	\$ -	\$ 11,250	\$ 5,000	\$ 5,000	\$ (6,250)
Operational Contingency		\$ 12,000	\$ 12,000	\$ 12,000	\$ -
Subtotal Non-Personnel Services	\$ 504,794	\$ 647,211	\$ 681,716	\$ 176,922	\$ 34,505

Summary Non Personnel Services	FY 24 Actual	FY 25 Adopted	FY 26 Proposed	Change from	
				FY 2024	FY 2025
Office Rent / Service	\$ 21,840	\$ 77,940	\$ 75,540	\$ 53,700	\$ (2,400)
Insurance & Brokerage	\$ 198,959	\$ 223,923	\$ 223,923	\$ 24,964	\$ -
Professional Services	\$ 126,873	\$ 123,000	\$ 123,000	\$ (3,873)	\$ -
IT / Telecom	\$ 93,329	\$ 84,200	\$ 126,155	\$ 32,826	\$ 41,955
Other	\$ 63,792	\$ 138,148	\$ 133,098	\$ 69,306	\$ (5,050)
Total	\$ 504,794	\$ 647,211	\$ 681,716	\$ 176,922	\$ 34,505

**EXHIBIT A-3
MIRA DISSOLUTION AUTHORITY
DIRECT AND INDIRECT (AUTHORITY BUDGET) EXPENSE ALLOCATION METHODOLOGY**

FY2026 PROPOSED BUDGET

#	Title	Direct Personnel Services Charges to Divisions			Authority Indirect
		CSWS	Property	Landfill	
1	President & CFO				100%
2	Director, Recycling and Enforcement	50%	20%		30%
3	Manager of Engineering, Const.	25%	45%	15%	15%
4	Environmental Compliance Manager	2%	73%		25%
5	Lead Scale Operator / Enforcement	50%	50%		
6	Scale / Enforcement Specialist	100%			
7	Scale / Enforcement Specialist	100%			
8	Scale / Enforcement Specialist	100%			
9	Scale / Enforcement Specialist	100%			
10	Comptroller				100%
11	Supply Chain Manager				100%
12	Lead General Accountant	62%	32%	6%	
13	Accounting Specialist	5%	5%		90%
14	IT Manager	20%	5%		75%
	Total Full Time Equivalent	6.14	2.30	0.21	5.35

Benchmark	Indirect Personnel and Non-Personnel Services Charge from "Authority Budget"			Total
	CSWS	Property	Landfill	
Financial Transaction Counts FY 25 Est.	842	891	170	1,903
Percentage	44.2%	46.8%	8.9%	100%
Weighting	50.0%	50.0%	50.0%	50%
Adjusted Weighting	22.1%	23.4%	4.5%	50%
Full Time Equivalents FY 25 Budget	6.14	2.30	0.21	8.65
Percentage	71.0%	26.6%	2.4%	100%
Weighting	50.0%	50.0%	50.0%	50%
Adjusted Weighting	35.5%	13.3%	1.2%	50%
Cumulative Weighting	100.00%	100.00%	100.00%	100.00%
Total Adjusted Weighting	57.614%	36.705%	5.681%	100.000%

EXHIBIT A-4
MIRA DISSOLUTION AUTHORITY
PROPOSED AUTHORITY BUDGET FY 2026
ALLOCATION OF AUTHORITY BUDGET & DIRECT PERSONNEL SERVICES

Total Authority Budget \$ 1,763,413

Project / Division	Indirect Allocation Benchmarked Percent	Authority Budget Allocation
Landfill Division	5.681%	\$ 100,171
Property Division	36.705%	\$ 647,264
CSWS	57.614%	\$ 1,015,978
Total Authority Budget	100.000%	\$ 1,763,413

Total Direct Personnel Services \$ 1,190,729

Project / Division	Direct Personnel Service Allocation	
	Full Time Equivalents	FY 2025 Budget
Landfill Division	0.19	\$ 41,953
Property Division	2.20	\$ 419,910
CSWS	6.14	\$ 728,866
Total Direct Personnel Services	8.53	\$ 1,190,729

Combined Authority Budget and Direct Personnel Services \$ 2,954,142

Project / Division	Overall Allocation Percent	Total Allocated Cost
Landfill Division	4.81%	\$ 142,124
Property Division	36.12%	\$ 1,067,175
CSWS	59.06%	\$ 1,744,844
Total Combined Authority Budget & Direct Personnel Services	100.00%	\$ 2,954,142