



**RAMSEY/WASHINGTON  
RECYCLING & ENERGY**  
CONNECTING VALUE TO WASTE

**MEETING NOTICE  
RAMSEY/WASHINGTON RECYCLING & ENERGY BOARD  
FACILITY & FINANCE COMMITTEE**

**Date:** Thursday, April 9, 2026  
**Time:** 10 – 11:30 a.m.  
**Location:** Ramsey/Washington Recycling & Energy Center | 100 Red Rock Road | Tours Building, Mississippi Conference Room Newport, MN | 55055 | [Map](#)  
**Public:** Members of the public are encouraged to participate remotely or may attend at the Newport address. [Microsoft Teams](#) | Phone Conference ID: 892 991 534# | Call in (audio only): 1-323-792-6297

Pursuant to Minn. Stat. 13D.02, one or more members of the Facility and Finance Committee may participate in the meeting by interactive technology.

**AGENDA**

**I. Call to Order, Introductions**

<b>II. Approval of Agenda</b>	Action	Page 1
<b>III. Approval of Minutes – May 8, 2025 Committee Minutes</b>	Action	Page 2
<b>IV. Business</b>		
a. 2025 Year-End Budget Report	Information	Page 6
b. 2025 Year-End Surplus	Action	Page 10
c. Programs Fund Balance Policy	Action	Page 18
d. 2027 Budget Planning Timeline	Information	Page 26
e. Feasibility Study	Information	Page 57
<b>V. Updates and Reports</b>	Information	Page 61
a. Facility Update		
<b>VI. Adjourn</b>		

**NEXT MEETING:**

Thursday, May 14, 2026 | Ramsey/Washington Recycling & Energy Center, Newport



**RAMSEY/WASHINGTON  
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**RAMSEY/WASHINGTON RECYCLING & ENERGY BOARD  
FACILITY & FINANCE COMMITTEE MINUTES  
THURSDAY, MAY 8, 2025**

A meeting of the Ramsey/Washington Recycling & Energy (R&E) Board Facility & Finance Committee was held at 10 a.m. at Ramsey/Washington Recycling & Energy Center, 100 Red Rock Road, Valley Creek Conference Room, Newport, Minnesota. Members of the public attended remotely or in person at the Newport address.

**MEMBERS PRESENT**

Commissioners Kelly Miller and Mai Chong Xiong – Ramsey County  
Commissioner Karla Bigham – Washington County

**MEMBERS NOT PRESENT**

Commissioner Mary Jo McGuire – Ramsey County

**ATTENDING AT RAMSEY/WASHINGTON RECYCLING & ENERGY CENTER, NEWPORT**

Trista Martinson, Sam Holl, Sam Hanson, John Ristad, Kelli Hall, Nate Klett, Matt Phillips, Melissa Finnegan, Kathryn Jordan, Alisha Black, Jim Redmond, Dave Brummel, Caleb Johnson

**CALL TO ORDER**

Chair Bigham called the meeting to order at 10:04 a.m. Introductions were made.

**AGENDA OF MAY 8, 2025, PRESENTED FOR APPROVAL**

Commissioner Xiong moved, seconded by Miller, to approve the agenda.  
Motion carried. Ayes: Bigham, Miller, Xiong. Nays: None.

**MINUTES FROM APRIL 3, 2025, PRESENTED FOR APPROVAL**

Moved by Commissioner Bigham, seconded by Xiong, to approve the minutes.  
Motion carried. Ayes: Bigham, Miller, Xiong. Nays: None.

R&E Executive Director Trista Martinson welcomed attendees to the R&E Center for the Facility & Finance Committee meeting and proposed holding all future board and committee meetings at the facility.

**BUSINESS**

**2026-2027 Budgets**

Presented by: Trista Martinson, Executive Director, and Matt Phillips, Accounting Manager

Martinson presented the updated budget, stating that the present version is the second proposed budget developed in collaboration with the Counties to determine which cuts to make. An additional \$1.1 million was cut from the budget since the last one was presented. This proposed budget allows R&E to make significant budget cuts without sacrificing the delivery of the services that the organization provides.

**SUBJECT:** *R&E Facility & Finance Committee – May 8, 2025*

Martinson explained that while the budget cuts are significant, they do not eliminate any existing programs. She noted that no new programs will be added, but the proposal includes a request for four full-time employees (FTEs), reduced from the original six requested, to support community education and outreach.

### **2026-2027 Facility Budget**

Presented by: Sam Holl, Facility Director

Holl explained that the Facility Budget covers a two-year period and is based on the tonnage received at the R&E Center. Holl noted that the landfill diversion rate for the facility is approximately 85%, based on an estimated 450,000 tons per year. Key budget drivers include refuse-derived fuel (RDF) and organics tipping fees, the start of anaerobic digestion (AD) in 2027, facility operations, existing board agreements, personnel costs and fuel supply contracts.

Holl reminded the committee that during the 2024 workshop, a tipping fee increase to \$160 per ton in 2027 was presented.

Xiong asked whether the proposed tipping fee is consistent with previous years. Holl responded that the fee is based on the food scrap sortation agreements, the AD agreement with Dem-Con and the potential need to negotiate a new fuel supply agreement to take effect in 2028.

Bigham emphasized that R&E is meeting its statutory requirements under the waste management hierarchy. She noted that other counties are expressing interest in collaboration with R&E, and those partnerships are welcomed. Bigham also added that the tipping fee can only be reduced if we receive additional government funding – something she believes is possible in the coming years. Negotiating a new agreement with Xcel in 2028 will be significant for the board.

Xiong asked for clarification on food scrap sortation and why compost is showing zero on the proposed budget. Holl explained that compost is now categorized under “organics” in the budget. The organics line-item changes because of the rollout schedule of the Food Scraps Pickup Program. As participation increases, the organics tipping fee will also increase.

Bigham clarified that AD won't start until 2027. Holl noted that a Minnesota Pollution Control Agency mandate will take effect in 2030. The Metropolitan Solid Waste Management plan will require cities with more than 5,000 residents to offer curbside organics collection, and R&E is proactively implementing the requirement ahead of schedule, despite it being an unfunded state mandate. Bigham added that while some state funds are being directed to counties, they are not sufficient to cover full implementation costs.

### **2026-2027 Equipment Maintenance & Replacement Budget**

Presented by: Sam Holl, Facility Director

Holl presented the Equipment Maintenance & Replacement (EM&R) Budget, which covers scheduled and unscheduled maintenance at the R&E Center. Since the last committee meeting on April 3, 2025, there have been two changes to this budget. The changes include a scale replacement in 2026 and repairs to the flail mill, increasing the budget by \$200,000.

Bigham said she was pleased with staff taking a proactive approach to equipment maintenance. Martinson agreed, noting that the maintenance team takes every opportunity to minimize expenses and ensure the facility operates efficiently.

**2026-2027 Programs Budgets**

Presented by: Sam Hanson, Programs Director

Hanson noted that starting in 2025, Ramsey County's contribution has been reduced by 4% and Washington County's contribution increased by 4%. The Programs (Joint Activities) Budget is an upstream strategy to reduce the amount of waste coming to the R&E Center. Hanson presented the revised budgets side-by-side, showing the versions before and after meeting with county staff. Both show prioritization for the Food Scraps Pickup Program.

Hanson presented where budget cuts were made, including reductions for BizRecycling, multi-unit recycling and food waste prevention. As the Food Scraps Pickup Program is rolled out to all residents, there is a greater need for additional staff to support the program. Bigham noted that the Counties also have ways to contribute to the operation of the Food Scraps Pickup Program.

Martinson shared that she spoke with the president of the Minnesota Chamber of Commerce, who expressed appreciation for R&E's multi-unit programming, as they no longer provide that service.

Miller asked whether the original budget numbers would be restored if the current amounts were reduced. Martinson responded that specific budget cuts were requested by the Counties. Hanson added that the overall budget is increasing due to higher participation in the Food Scraps Pickup Program, and associated costs are also expected to rise.

Bigham recommended exploring additional business partnerships to combat the reduction in services due to budget cuts. Martinson noted that an increase in bulky waste, like furniture, is anticipated. Due to these budget cuts, Second Chance Recycling will need other streams of funding for their new facility in Saint Paul. Hanson continued, stating that since the budget presentation on April 3, 2025, there has been a reduction of \$450,000 and two FTE requests were removed.

Xiong asked how these reductions help R&E reach its goals. Martinson clarified that the cuts are intended to meet budget reduction targets, not program goals. She cautioned that if program goals are not met, specifically those tied to food scrap recovery, R&E may be subject to additional organics tipping fees.

Holl added that if the required tonnage is not secured for AD, the financial impact could be as high as \$1.8 million. Hanson noted this situation highlights the intersection between facility operations and programs, emphasizing how reduction in program funding could increase risk on the facility side.

Miller expressed concern that the cuts could disproportionately impact marginalized communities and that the risk of losing \$2 million to unmet goals must be addressed. Xiong echoed concerns about R&E's ability to meet its contractual obligations.

Moved by Commissioner Bigham, seconded by Commissioner Xiong to approve Resolution R&EB-FFC-2025-01, with the inclusion of community waste solutions work.

Holl presented an update on the commissioning of the food scrap bag sortation robots.

Martinson added that Melissa Finnegan, strategic partnerships manager, will provide regular updates on state legislative activity at future R&E Board meetings.

**SUBJECT:** *R&E Facility & Finance Committee – May 8, 2025*

**ADJOURNMENT**

Chair Bigham declared the meeting adjourned at 11:54 a.m.

ATTEST:

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Commissioner Karla Bigham, Committee Chair  
April 9, 2026

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April 9, 2026



**RAMSEY/WASHINGTON  
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<b>R&amp;E BOARD FACILITY &amp; FINANCE COMMITTEE MEETING DATE:</b>	April 9, 2026	<b>AGENDA ITEM:</b>	IV.a
<b>SUBJECT:</b>	2025 Year-End Budget Report		
<b>TYPE OF ITEM:</b>	<input checked="" type="checkbox"/> INFORMATION	<input type="checkbox"/> POLICY DISCUSSION	<input type="checkbox"/> ACTION
<b>SUBMITTED BY:</b>	Trista Martinson, R&E Executive Director		

**FACILITY & FINANCE COMMITTEE ACTION REQUESTED:**

For information only.

**EXECUTIVE SUMMARY:**

Staff will provide an update on the 2025 budget status, including year-end projections. These projections are based on revenue and expenses through December 31, 2025.

**ALIGNMENT WITH STRATEGIC PLAN:**

Strategic Initiative 4A.ii: Develop in-house systems, services and budget structures that reduce reliance on county resources.

**ATTACHMENTS:**

1. 2025 R&E Programs Budget
2. 2025 Facility Budget
3. 2025 Equipment Maintenance & Replacement Budget

**FINANCIAL IMPLICATIONS:**

Financial implications will be discussed.

<b>AUTHORIZED SIGNATURES</b>	<b>DATE</b>
<b>R&amp;E EXECUTIVE DIRECTOR</b> 	3/24/26

# RAMSEY/WASHINGTON RECYCLING & ENERGY

## SURPLUS/DEFICIT YEAR-END PROJECTION REPORT As of February 3, 2026

<b>PROGRAMS</b>	<b>2025 Approved Budget</b>	<b>Current 2025 Projection</b>	<b>Variance</b>
Project Management	3,984,000	3,485,045	498,955
Commercial & Residential Recycling	4,425,000	4,510,316	(85,316)
Community Waste Solution	786,000	654,492	131,508
Food Scrap Recycling	1,050,000	1,547,651	(497,651)
General Outreach	1,330,000	1,373,662	(43,662)
Policy Evaluation	1,190,000	950,695	239,305
	<u>12,765,000</u>	<u>12,521,862</u>	<u>243,138</u>
Revenue	<u>12,765,000</u>	<u>12,920,386</u>	<u>155,386</u>
Surplus/(Deficit)	-	398,524	398,524

**RAMSEY/WASHINGTON RECYCLING & ENERGY**  
**SURPLUS/(DEFICIT) YEAR-END PROJECTION REPORT As of**  
**February 3, 2026**

<b>FACILITY</b>	<b>2025 Approved Budget</b>	<b>Current 2025 Projection</b>	<b>Current Variance</b>
Personnel Costs	13,099,900	10,784,024	2,315,876
Fuel Supply	7,061,800	5,533,947	1,527,853
Landfill	7,845,403	9,824,936	(1,979,533)
Compost	730,600	91,110	639,490
Transportation	9,862,200	8,598,356	1,263,844
Transload	3,035,300	2,750,282	285,018
Facility Operations	10,946,800	10,624,099	322,701
Contingency	808,897	808,897	-
Enterprise Reserve Fund (ERF)	1,500,000	1,500,000	-
Transfer to Equipment Maintenance Fund	300,000	300,000	-
Debt Services	4,868,800	4,868,800	-
	<u>60,059,700</u>	<u>55,684,452</u>	<u>4,375,248</u>
Revenue	<u>60,059,700</u>	<u>58,288,704</u>	<u>(1,770,996)</u>
Surplus/(Deficit)	-	2,604,252	2,604,252

**RAMSEY/WASHINGTON RECYCLING & ENERGY**  
**SURPLUS/DEFICIT YEAR-END PROJECTION**  
**REPORT As of December 31, 2025**

<b>EQUIPMENT MAINTENANCE &amp; REPLACEMENT</b>	<b>2025 Approved Budget</b>	<b>Current 2025 Projection</b>	<b>Variance</b>
Equipment	1,257,210	1,270,000	(12,790)
Maintenance	1,120,000	1,120,000	-
	<u>2,377,210</u>	<u>2,390,000</u>	<u>(12,790)</u>
Sale of Recyclable Material	2,090,000	1,467,939	622,061
Additional Transfer - Proposed	300,000	300,000	-
Revenue	<u>2,390,000</u>	<u>1,767,939</u>	<u>(622,061)</u>
Surplus/(Deficit)	12,790	(622,061)	(634,851)

Cumulative Reserve:	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>	<b>2029</b>	<b>2030</b>
Total Budgeted Expenses	\$ 2,095,000	\$ 3,069,251	\$ 2,491,600	\$ 3,783,848	\$ 5,836,763	\$ 3,160,366	\$ 1,724,677
Beginning Cumulative Reserve	\$ 2,804,260	\$ 7,025,780	\$ 6,036,529	\$ 5,494,929	\$ 3,661,081	\$ (95,682)	\$ (1,176,049)
Revenue from Recyclables	\$ 1,780,000	\$ 1,780,000	\$ 1,650,000	\$ 1,650,000	\$ 1,780,000	\$ 1,780,000	\$ 1,780,000
Additional Board Approved Transfer	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Ending Cumulative Reserve	<u>\$ 2,789,260</u>	<u>\$ 6,036,529</u>	<u>\$ 5,494,929</u>	<u>\$ 3,661,081</u>	<u>\$ (95,682)</u>	<u>\$ (1,176,049)</u>	<u>\$ (820,726)</u>



**RAMSEY/WASHINGTON  
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<b>R&amp;E BOARD FACILITY &amp; FINANCE COMMITTEE MEETING DATE:</b>		April 9, 2026		<b>AGENDA ITEM:</b>		IV.b	
<b>SUBJECT:</b>		2025 Year-End Surplus					
<b>TYPE OF ITEM:</b>		<input type="checkbox"/>	INFORMATION	<input type="checkbox"/>	POLICY DISCUSSION	<input checked="" type="checkbox"/>	ACTION
<b>SUBMITTED BY:</b>		Trista Martinson, R&E Executive Director					

**FACILITY & FINANCE COMMITTEE ACTION REQUESTED:**

Approve and recommend the R&E Board approve:

1. Funding the Programs Fund Balance using \$398,524 of surplus to help rebuild the fund balance used to bridge the budget gap in 2026.
2. Allocating \$2,604,252 to the Equipment Maintenance & Repair Budget to cover the projected budget shortfall in 2029.

**EXECUTIVE SUMMARY:**

Staff developed 2025 year-end budget projections and will present recommendations to manage year-end surpluses for the Facility Budget, Programs Budget and the Equipment Maintenance & Replacement Budget. The Programs Fund Policy (Resolution R&EB-2018-12) and the Facility Surplus & Deficit Policy (Resolution R&EB 2024-11) allows for using surplus funds to cover gaps or shortfalls in R&E budgets.

**ALIGNMENT WITH STRATEGIC PLAN:**

Strategic Initiative 4A.ii: Develop in-house systems, services and budget structures that reduce reliance on county resources.


**ATTACHMENTS:**

1. Draft Resolution (R&EB-FFC-2026-01)
2. Joint Activities Fund Balance Policy
3. Facility Surplus and Deficit Policy

**FINANCIAL IMPLICATIONS:**

Financial implications are made clear in the draft resolution and within policies in place.

**SUBJECT:** 2025 Year-End Surplus

AUTHORIZED SIGNATURES	DATE
R&E EXECUTIVE DIRECTOR 	3/24/26
WASHINGTON COUNTY ATTORNEY 	3/25/26



**RAMSEY/WASHINGTON  
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**RESOLUTION R&EB-FFC-2026-01  
2025 Year-End Surplus**

WHEREAS, The Ramsey/Washington Recycling & Energy Board (R&E Board) is governed by the Amended and Restated Joint Powers Agreement by and between Ramsey County and Washington County dated November 12, 2024 (Joint Powers Agreement); and

WHEREAS, The Joint Powers Agreement provides that the R&E Board shall establish a Facility Budget, a Joint Activities (JA) Budget and an Equipment Maintenance & Replacement (EM&R) Budget; and

WHEREAS, The Joint Powers Agreement provides that the Facility & Finance Committee shall develop and oversee the Facility Budget, JA Budget and EM&R Budget and make recommendations for these budgets to the R&E Board; and

WHEREAS, The Facility & Finance Committee reviewed the 2025 Year-End Budget Report and recommendations at its meeting on April 9, 2026; and

WHEREAS, R&E staff presented the recommendations for 2025 surplus funds to the R&E Facility & Finance Committee; and

WHEREAS, The Joint Activities Fund Policy (Resolution R&EB-2018-12) and the Facility Surplus & Deficit Policy (Resolution R&EB 2024-11) provide guidelines for the use of surplus funds. THEREFORE, BE IT

RESOLVED, The Ramsey/Washington Recycling & Energy Facility & Finance Committee hereby approves funding the Programs Fund Balance using \$398,524 of surplus to help rebuild the fund balance used to bridge the budget gap in 2026 and will recommend to the R&E Board for approval. BE IT FURTHER

RESOLVED, The Ramsey/Washington Recycling & Energy Facility & Finance Committee hereby approves allocating \$2,604,252 to the Equipment Maintenance & Replacement Budget to cover the projected budget shortfall in 2029 and will recommend to the R&E Board for approval.

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Karla Bigham, Committee Chair  
April 9, 2026

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April 9, 2026



# R&E Board Policy: Joint Activities Fund Balance

**RAMSEY/WASHINGTON  
RECYCLING & ENERGY**  
CONNECTING VALUE TO WASTE

Date Approved: 6/28/2018

Resolution: R&EB-2018-12

## **Purpose**

Prudent financial management practices require that sufficient funds be available to provide a stable financial base. Resources must be available to fund cash flow needs and to provide resources for unanticipated revenue shortfalls or unforeseen revenue fluctuations. This policy establishes goals and provides guidance on the desired level of fund balance to be maintained by the Recycling & Energy (R&E) in its General Fund.

## **Scope**

This policy applies to the General Fund (Joint Activities Fund) of the R&E Board.

## **Definitions**

Fund Balance is the difference between Assets and Liabilities, also referred to as net resources, net assets, or net position.

Fund Balance is classified as non-spendable, restricted, committed, assigned or unassigned.

- Non-spendable fund balance consists of amounts that are not in a spendable form (e.g. inventory) or are either legally or contractually required to remain intact.
- Restricted fund balance contains amounts that may only be used for specific purposes as stipulated by an organization's bylaws or charter, external resource providers (e.g. bond covenants) or enabling legislation.
- Committed fund balance is composed of amounts to be used for specific uses as specified by formal action at the highest decision-making level within the entity. This commitment may only be changed by formal action at the same decision-making level.
- Assigned fund balance consists of amounts intended to be used for a specific purpose but that do not meet the committed criterion.
- Unassigned fund balance is the residual classification.
- Unrestricted fund balance is the sum of the committed, assigned and unassigned fund balances.

## **Policy**

The unrestricted (committed + assigned+ unassigned) fund balance of the Joint Activities Fund shall be maintained at between 20% and 35% of the subsequent year's Joint Activities budget.

In addition, the minimum unassigned fund balance shall be no less than 20% of the subsequent year's operating budget.

Should either the unrestricted or the unassigned fund balance fall below the 20% minimum threshold, the Joint Leadership Team (JLT) will prepare and present a written plan to the Board, as soon as practicable, with recommendations on restoring the fund balance amounts to the minimum standards.

If the year-end unrestricted fund balance exceeds 35% of the subsequent year's budget, the excess amounts shall be transferred to the R&E Equipment & Maintenance Fund.

The JLT is authorized to direct the R&E Board's fiscal agent to transfer amounts between the Joint Activities Fund and the Facility Enterprise Fund to alleviate short-term cash shortages within one of the

**SUBJECT: Joint Activities Fund Balance Policy 6-28-2018**

funds and to be accounted for as advances to and from other funds and to be liquidated within the calendar year.

**Responsibility**

The R&E Accounting Manager is responsible for determining the year-end fund balance, and the appropriate classifications thereof, during the preparation of the R&E annual financial statements. The JLT is responsible for providing direction to the Fiscal Agent on the amounts and timing of any transfers under this policy and to notify the R&E Board of a transfer.

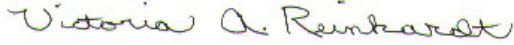
**Procedures**

Upon completion of the R&E General Fund (Joint Activities Fund) financial statements for a given year, the Accounting Manager will compare the financial statement ending unrestricted fund balance to the subsequent year's Joint Activities budget. If the amount of unreserved fund balance is greater than 35% of the subsequent year's budget, and if the amount of unassigned fund balance is greater than 20% of the subsequent year's budget, the Accounting Manager will inform the JLT that the amount in excess of 35% of the subsequent year's budget shall be transferred to the R&E Equipment & Maintenance fund. The JLT shall, in turn, direct the Fiscal Agent to make the appropriate transfer. The JLT shall notify the Board Secretary/Treasurer when the transfer is complete. The transfer shall be recorded in the current year.

**Sources**

Bylaws of the Recycling & Energy Board	Establishing additional financial policies (VII.17)
MN Statute 471.59	Cooperative exercise of common powers
MN Office of the State Auditor	Statement of Position 2007-1022
MN Office of the State Auditor	Statement of Position 2010-1003
R&E Resolution 2015-25	Policy in this resolution is replaced
Ramsey County Fund Balance Policy	Policy # 2.7.4
Washington County Fund Balance Policy	Policy # 2801

**APPROVED: Ramsey/Washington Recycling & Energy Board**



By: \_\_\_\_\_  
R&E Board Chair

Date: 6/28/18

**Recommended: R&E Joint Leadership Team**



By: \_\_\_\_\_  
Zack Hansen, Ramsey County

Date: 5/14/18



By: \_\_\_\_\_  
Nikki Stewart, Washington County

Date: 5/14/18



By: \_\_\_\_\_  
Dushani Dye, Ramsey County Finance

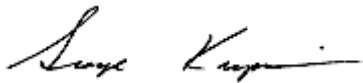
Date: 5/14/18

**Approved as to form:**



By: \_\_\_\_\_  
Assistant County Attorney

Date: 5/14/18



By: \_\_\_\_\_  
Assistant County Attorney

Date: 5/14/18



**RAMSEY/WASHINGTON  
RECYCLING & ENERGY**  
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## **R&E Board Policy: Facility Budget Surplus & Deficit Policy**

**Date Approved:** 06/27/2024  
**Resolution:** R&EB-2024-11

### **Purpose**

Prudent financial management practices require that sufficient funds be available to provide a stable financial base. Resources must be available to fund cash flow needs and to provide resources for unfunded or uninsured liabilities. The Ramsey/Washington Recycling & Energy Board's (R&E) Amended and Restated Joint Powers Agreement (JPA) and the R&E Bylaws established an Enterprise Reserve Fund (ERF). This policy provides guidance on the desired level of funds in the ERF balance to be maintained by R&E in the ERF.

### **Scope**

This policy applies to the Enterprise Fund (Facility Budget) and the Enterprise Reserve Fund of Ramsey/Washington Recycling & Energy.

### **Definitions**

**Enterprise Reserve Fund (ERF)** - An R&E fund established in the JPA and Bylaws with the purposes outlined in those documents. As defined in the Third Amended and Restated Ramsey/Washington Recycling & Energy Joint Powers Agreement dated July 18, 2023, the purpose of the Enterprise Reserve Fund is, first, to at least maintain essential Facility operations; second, to make any required debt or obligations payments to third parties; and, third, to make any debt or obligations payments required to Ramsey or Washington Counties. The Bylaws outline the scope and size of the Enterprise Reserve Fund.

**Operating Reserve Fund (ORF)** - The original reserve fund established in the JPA and Bylaws, which are the responsibility of Ramsey and Washington Counties to address unfunded or uninsured liabilities.

**Fund Balance** - The difference between Assets and Liabilities, also referred to as net resources, net assets or net position. At the end of a budget year, it is the amount generally referred to as a budget surplus, which is added to surplus funds from previous budget years.

Fund Balance is classified as Non-spendable, Restricted, Committed, Assigned or Unassigned.

- **Non-spendable:** Fund balance amounts not in a spendable form (e.g., inventory) or legally or contractually required to remain intact.
- **Restricted:** Fund balance amounts that may only be used for specific purposes as stipulated by an organization's bylaws or charter, external resource providers (e.g., bond covenants) or enabling legislation. The ERF is an example of a Restricted Fund Balance.
- **Committed:** Fund balance of amounts for specific uses as specified by formal action at the highest decision-making level within the entity, in this case, the R&E Board. This commitment may only be changed by formal action at the same decision-making level.
- **Assigned:** Fund balance amounts intended to be used for a specific purpose but do not meet the committed criterion.

**SUBJECT: R&E Board Policy: Facility Budget Surplus & Deficit Policy**

- Unassigned: Fund balance residual classification, that is, the remaining balance that can be used after all other classifications are accounted for.
- Unrestricted: Fund balance that is the sum of the Committed, Assigned and Unassigned Fund Balances.

**Policy**

1. The R&E Board created an ERF on September 26, 2019, to reduce financial risk for the R&E Center and meet the specified purpose in the JPA and Bylaws.
2. The R&E Board will reduce and eliminate the ORF held by each county. The ORF obligation of the counties may decrease at a faster rate if annual contributions to the ERF are greater than those outlined in the Bylaws.
3. The ERF shall be maintained at 25% of the subsequent year's annual Facility Budget. Any Facility Budget surplus funds at the end of a budget year shall be considered Committed Funds for use in future R&E Center capital projects.
4. The ERF shall be used to maintain essential Facility operations in the event of a Facility deficit at the end of a budget year. Future year contributions to the ERF shall be budgeted to correct the ERF balance to 25% of the subsequent year's annual Facility Budget.
5. Payments to the ERF may be accelerated beyond the level of contributions outlined in the Bylaws if the Facility Operating Budget has a surplus.

**Responsibility**

The R&E Accounting Manager is responsible for preparing the year-end financial statements and ensuring the appropriate level of the ERF is reported as an Unrestricted Net Position on the R&E's annual financial statements.

**Procedures**

1. The size of the ERF will increase each year until it reaches at least 25% of the subsequent year's annual Facility Operating Budget.
2. Annual budget surplus funds that exceed 25% of the subsequent annual Facility Operating Budget may be used by the R&E Board for capital projects it identifies and will be classified as Unrestricted Net Position on the Enterprise Fund's financial statements.
3. Annual Facility Operating Budget deficits shall be covered by the ERF as authorized by the R&E Board.



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<b>R&amp;E BOARD FACILITY &amp; FINANCE COMMITTEE MEETING DATE:</b>		April 9, 2026		<b>AGENDA ITEM:</b>		IV.c	
<b>SUBJECT:</b>		R&E Programs Fund Balance Policy					
<b>TYPE OF ITEM:</b>		<input type="checkbox"/>	INFORMATION	<input type="checkbox"/>	POLICY DISCUSSION	<input checked="" type="checkbox"/>	ACTION
<b>SUBMITTED BY:</b>		Trista Martinson, R&E Executive Director					

**FACILITY & FINANCE COMMITTEE ACTION REQUESTED:**

Recommend the R&E Board to approve the revised R&E Programs Fund Balance Policy.

**EXECUTIVE SUMMARY:**

The Ramsey/Washington Recycling & Energy (R&E) Board Facility & Finance Committee is tasked with overseeing the organization’s budgets and making finance-related recommendations to the board. As part of this responsibility, the committee receives regular updates on the budget status. During the 2026/2027 budget approval process, the R&E Board directed staff to revise the Programs Fund Balance Policy. The board requested language to add the option to direct surplus back to the Counties if the fund balance was in excess of 35% of the subsequent year’s budget.

The policy was further revised to replace references to the Joint Leadership Team (JLT) with the executive director.

**ALIGNMENT WITH STRATEGIC PLAN:**

Strategic Initiative 4A.ii: Develop in-house systems, services and budget structures that reduce reliance on county resources.



**ATTACHMENTS:**

1. Draft Resolution (R&EB-FFC-2026-02)
2. Existing Programs (Joint Activities) Fund Balance Policy
3. Draft Policy

**FINANCIAL IMPLICATIONS:**

If approved, under the new R&E Programs Fund Balance Policy, the board would have three options for addressing a surplus from R&E Programs in the event of it exceeding 35% of the subsequent year’s budget. The R&E Board can give a portion back to the Counties, by contribution percentage; they can direct funds to the Facility Budget; and/or they can direct funds to the EM&R Budget as needed.

**SUBJECT:** *R&E Programs Fund Balance Policy*

AUTHORIZED SIGNATURES	DATE
R&E EXECUTIVE DIRECTOR 	3/24/26
WASHINGTON COUNTY ATTORNEY 	3/25/26



**RAMSEY/WASHINGTON  
RECYCLING & ENERGY**  
CONNECTING VALUE TO WASTE

**RESOLUTION R&EB-FFC-2026-02  
R&E Programs Fund Balance Policy**

WHEREAS, The Ramsey/Washington Recycling & Energy Board (R&E Board) is governed by the Amended and Restated Joint Powers Agreement by and between Ramsey County and Washington County dated November 12, 2024 (Joint Powers Agreement); and

WHEREAS, The Amended and Restated Bylaws of the R&E Board, dated November 12, 2024, state that the Facility & Finance Committee is authorized to develop and oversee the Joint Activities Budget, Facility Budget and Equipment Maintenance and Replacement Budget and make recommendations for these budgets to the R&E Board; and

WHEREAS, At its July 24, 2025, R&E Board meeting, the board directed staff to revise the R&E Programs Fund Balance Policy to allow an option for surplus funds to be returned to the Counties in the event the programs fund balance exceeds 35% of the subsequent year's budget; and

WHEREAS, Staff further updated the R&E Programs Fund Balance Policy to replace references to the Joint Leadership Team (JLT) with the executive director; NOW, THEREFORE, BE IT

RESOLVED, The R&E Facility & Finance Committee hereby recommends that the R&E Board approve the revised R&E Programs Fund Balance Policy.

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Karla Bigham, Committee Chair  
April 9, 2026

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April 9, 2026



# R&E Board Policy: Joint Activities Fund Balance

**RAMSEY/WASHINGTON  
RECYCLING & ENERGY**  
CONNECTING VALUE TO WASTE

Date Approved: 6/28/2018

Resolution: R&EB-2018-12

## **Purpose**

Prudent financial management practices require that sufficient funds be available to provide a stable financial base. Resources must be available to fund cash flow needs and to provide resources for unanticipated revenue shortfalls or unforeseen revenue fluctuations. This policy establishes goals and provides guidance on the desired level of fund balance to be maintained by the Recycling & Energy (R&E) in its General Fund.

## **Scope**

This policy applies to the General Fund (Joint Activities Fund) of the R&E Board.

## **Definitions**

Fund Balance is the difference between Assets and Liabilities, also referred to as net resources, net assets, or net position.

Fund Balance is classified as non-spendable, restricted, committed, assigned or unassigned.

- Non-spendable fund balance consists of amounts that are not in a spendable form (e.g. inventory) or are either legally or contractually required to remain intact.
- Restricted fund balance contains amounts that may only be used for specific purposes as stipulated by an organization's bylaws or charter, external resource providers (e.g. bond covenants) or enabling legislation.
- Committed fund balance is composed of amounts to be used for specific uses as specified by formal action at the highest decision-making level within the entity. This commitment may only be changed by formal action at the same decision-making level.
- Assigned fund balance consists of amounts intended to be used for a specific purpose but that do not meet the committed criterion.
- Unassigned fund balance is the residual classification.
- Unrestricted fund balance is the sum of the committed, assigned and unassigned fund balances.

## **Policy**

The unrestricted (committed + assigned+ unassigned) fund balance of the Joint Activities Fund shall be maintained at between 20% and 35% of the subsequent year's Joint Activities budget.

In addition, the minimum unassigned fund balance shall be no less than 20% of the subsequent year's operating budget.

Should either the unrestricted or the unassigned fund balance fall below the 20% minimum threshold, the Joint Leadership Team (JLT) will prepare and present a written plan to the Board, as soon as practicable, with recommendations on restoring the fund balance amounts to the minimum standards.

If the year-end unrestricted fund balance exceeds 35% of the subsequent year's budget, the excess amounts shall be transferred to the R&E Equipment & Maintenance Fund.

The JLT is authorized to direct the R&E Board's fiscal agent to transfer amounts between the Joint Activities Fund and the Facility Enterprise Fund to alleviate short-term cash shortages within one of the

**SUBJECT:** *Joint Activities Fund Balance Policy 6-28-2018*

funds and to be accounted for as advances to and from other funds and to be liquidated within the calendar year.

**Responsibility**

The R&E Accounting Manager is responsible for determining the year-end fund balance, and the appropriate classifications thereof, during the preparation of the R&E annual financial statements. The JLT is responsible for providing direction to the Fiscal Agent on the amounts and timing of any transfers under this policy and to notify the R&E Board of a transfer.

**Procedures**

Upon completion of the R&E General Fund (Joint Activities Fund) financial statements for a given year, the Accounting Manager will compare the financial statement ending unrestricted fund balance to the subsequent year's Joint Activities budget. If the amount of unreserved fund balance is greater than 35% of the subsequent year's budget, and if the amount of unassigned fund balance is greater than 20% of the subsequent year's budget, the Accounting Manager will inform the JLT that the amount in excess of 35% of the subsequent year's budget shall be transferred to the R&E Equipment & Maintenance fund. The JLT shall, in turn, direct the Fiscal Agent to make the appropriate transfer. The JLT shall notify the Board Secretary/Treasurer when the transfer is complete. The transfer shall be recorded in the current year.

**Sources**

Bylaws of the Recycling & Energy Board	Establishing additional financial policies (VII.17)
MN Statute 471.59	Cooperative exercise of common powers
MN Office of the State Auditor	Statement of Position 2007-1022
MN Office of the State Auditor	Statement of Position 2010-1003
R&E Resolution 2015-25	Policy in this resolution is replaced
Ramsey County Fund Balance Policy	Policy # 2.7.4
Washington County Fund Balance Policy	Policy # 2801

**APPROVED: Ramsey/Washington Recycling & Energy Board**

*Victoria A. Reinhardt*

By: \_\_\_\_\_  
R&E Board Chair

Date: 6/28/18

**Recommended: R&E Joint Leadership Team**

*Zack Hansen*

By: \_\_\_\_\_  
Zack Hansen, Ramsey County

Date: 5/14/18

*Nikki Stewart*

By: \_\_\_\_\_  
Nikki Stewart, Washington County

Date: 5/14/18

*Dushani Dye*

By: \_\_\_\_\_  
Dushani Dye, Ramsey County Finance

Date: 5/14/18

**Approved as to form:**

*[Signature]*

By: \_\_\_\_\_  
Assistant County Attorney

Date: 5/14/18

*[Signature]*

By: \_\_\_\_\_  
Assistant County Attorney

Date: 5/14/18



**RAMSEY/WASHINGTON  
RECYCLING & ENERGY**  
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## **R&E Board Policy: R&E Programs Fund Balance Policy**

**Date Approved:** xx/xx/xxxx  
**Resolution:** R&EB-2026-07

### **Purpose**

Prudent financial management practices require that sufficient funds be available to provide a stable financial base. Resources must be available to fund cash flow needs and to provide resources for unanticipated revenue shortfalls or unforeseen revenue fluctuations. This policy establishes goals and provides guidance on the desired level of fund balance to be maintained by Recycling & Energy (R&E) in its General Fund.

### **Scope**

This policy applies to the General Fund (Programs Fund) of the R&E Board.

### **Definitions**

Fund balance is the difference between assets and liabilities, also referred to as net resources, net assets or net position.

Fund Balance is classified as non-spendable, restricted, committed, assigned or unassigned.

- Non-spendable fund balance consists of amounts that are not in a spendable form (e.g. inventory) or are either legally or contractually required to remain intact.
- Restricted fund balance contains amounts that may only be used for specific purposes as stipulated by an organization's bylaws or charter, external resource providers (e.g. bond covenants) or enabling legislation.
- Committed fund balance is composed of amounts to be used for specific uses as specified by formal action at the highest decision-making level within the entity. This commitment may only be changed by formal action at the same decision-making level.
- Assigned fund balance consists of amounts intended to be used for a specific purpose, but that does not meet the committed criterion.
- Unassigned fund balance is the residual classification.
- Unrestricted fund balance is the sum of the committed, assigned and unassigned fund balances.

### **Policy**

The unrestricted (committed + assigned+ unassigned) fund balance of the Programs Fund shall be maintained at between 20% and 35% of the subsequent year's Programs Budget.

In addition, the minimum unassigned fund balance shall be no less than 20% of the subsequent year's operating budget.

Should either the unrestricted or the unassigned fund balance fall below the 20% minimum

threshold, the executive director and accounting manager will prepare and present a written plan to the board, as soon as practicable, with recommendations on restoring the fund balance amounts to the minimum standards.

If the year-end unrestricted fund balance exceeds 35% of the subsequent year’s budget, the excess amounts can fall to fund balance, be transferred to the R&E Equipment & Maintenance Fund or the R&E Board may direct staff to return all or a portion of the excess amount back to the respective county based on its contribution percentage for the year of the surplus.

The executive director is authorized to direct the R&E accounting manager to transfer amounts between the Programs Fund and the Facility Enterprise Fund to alleviate short-term cash shortages within one of the funds and to be accounted for as advances to and from other funds and to be liquidated within the calendar year.

**Responsibility**

The R&E accounting manager is responsible for determining the year-end fund balance, and the appropriate classifications thereof, during the preparation of the R&E annual financial statements. The executive director and accounting manager are responsible for providing direction to the R&E Board on available options for addressing a surplus/deficit.

**Procedures**

Upon completion of the R&E General Fund (Programs Fund) financial statements for a given year, the accounting manager will compare the financial statement ending unrestricted fund balance to the subsequent year’s Programs Budget. If the amount of unreserved fund balance is greater than 35% of the subsequent year’s budget, and if the amount of unassigned fund balance is greater than 20% of the subsequent year’s budget, the accounting manager will inform the executive director that the amount in excess of 35% of the subsequent year’s budget can fall to fund balance, can be transferred to the R&E Equipment & Maintenance Fund or the R&E Board may direct any surplus over 35% to be given back to each respective county based on its contribution percentage for the year of the surplus.

**Sources**

Bylaws of the Recycling & Energy Board	Establishing additional financial policies (VII.17)
MN Statute 471.59	Cooperative exercise of common powers
MN Office of the State Auditor	Statement of Position 2007-1022
MN Office of the State Auditor	Statement of Position 2010-1003
R&E Resolution 2015-25	Policy in this resolution is replaced
Ramsey County Fund Balance Policy	Policy # 2.7.4
Washington County Fund Balance Policy	Policy # 2801



**RAMSEY/WASHINGTON  
RECYCLING & ENERGY**  
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<b>R&amp;E BOARD FACILITY &amp; FINANCE COMMITTEE MEETING DATE:</b>	April 9, 2026		<b>AGENDA ITEM:</b>	IV.d	
<b>SUBJECT:</b>	2027 Budget Planning Timeline				
<b>TYPE OF ITEM:</b>	<input checked="" type="checkbox"/>	INFORMATION	<input type="checkbox"/>	POLICY DISCUSSION	<input type="checkbox"/> ACTION
<b>SUBMITTED BY:</b>	Trista Martinson, R&E Executive Director				

**FACILITY & FINANCE COMMITTEE ACTION REQUESTED:**

For information only.

**EXECUTIVE SUMMARY:**

During 2026, the Facility & Finance Committee will review and recommend any changes to the previously approved 2027 budgets for Ramsey/Washington Recycling & Energy (R&E). The Ramsey/Washington Recycling & Energy Board’s (R&E Board) Bylaws provide that the Facility & Finance Committee will prepare a two-year budget for R&E Programs on or prior to August 1 of the year prior. The R&E Board then submits the R&E Programs Budget to the Counties for approval of their respective contributions.

The Bylaws also state that the Facility & Finance Committee will prepare the annual Facility Budget for approval by the R&E Board each year, on or prior to August 1 of the year prior. While not called for in the Bylaws, the executive director is recommending that an Equipment Maintenance and Replacement Budget (EM&R) also be prepared for consideration by the R&E Board.

At this time, there are no revisions needed for the 2027 budgets.

**ALIGNMENT WITH STRATEGIC PLAN:**

Strategic Initiative 4A.ii: Develop in-house systems, services and budget structures that reduce reliance on county resources.

**ATTACHMENTS:**

1. 2027 Budget Planning Timeline
2. 2027 R&E Programs Budget
3. 2026-2027 Facility Budget
4. 2026-2027 Equipment Maintenance & Replacement Budget

**FINANCIAL IMPLICATIONS:**

The implications are explicit in the budget documents.

**SUBJECT:** 2027 Budget Planning Timeline

AUTHORIZED SIGNATURES	DATE
R&E EXECUTIVE DIRECTOR 	3/24/26



**RAMSEY/WASHINGTON  
RECYCLING & ENERGY**  
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## **2027 Budget Planning Timeline**

### **R&E Programs Budget**

April 9, 2026	Facility & Finance Committee discusses executive director proposal for the 2027 budget
April 30	R&E Board reviews budget objectives and impacts
May 14	Facility & Finance Committee reviews revised draft budget and approves resolution to recommend budgets be approved by the R&E Board
May/June	County Board workshops (as needed)
June 25	Facility & Finance Committee presents proposed Programs Budget for R&E Board discussion
July 30	R&E Board adopts 2027 Programs Budget and recommends approval of Programs Budget by County Boards
August/September	County Boards approve 2027 Programs Budget

### **Facility Budget and Equipment Maintenance & Replacement (EM&R) Budget**

April 9, 2026	Facility & Finance Committee discusses executive director proposal for amending 2027 Facility Budget and EM&R Budget and provides direction on changes
April 30	R&E Board reviews budget objectives and impacts
May 14	Facility & Finance Committee reviews revised budgets and approves resolution to recommend budgets be approved by the R&E Board
May/June	County Board workshops (as needed)
June 25	Facility & Finance Committee presents proposed 2027 budgets for R&E Board discussion
July 30	R&E Board adopts 2027 budgets and establishes tipping fee for 2027

**Ramsey/Washington Recycling & Energy Board**  
**R&E Programs**

<b>R&amp;E Programs</b>	<b>2024 Approved Budget</b>	<b>2025 Approved Budget</b>	<b>2026 Approved Budget</b>	<b>2027 Approved Budget</b>
<b>APPROPRIATIONS:</b>				
Program Operations	3,506,000	3,559,000	5,255,357	5,621,669
Commercial & Residential Recycling	4,425,000	4,425,000	3,750,000	3,750,000
Community Waste Solution	830,000	786,000	840,000	840,000
Food Scrap Recycling	1,105,000	1,455,000	3,004,000	4,317,000
Education, Communications & Outreach	925,000	925,000	2,326,000	2,490,000
Policy Evaluation	1,190,000	1,190,000	1,204,700	1,219,841
<b>Total Appropriations</b>	<b>11,981,000</b>	<b>12,340,000</b>	<b>16,380,057</b>	<b>18,238,510</b>
<b>REVENUE:</b>				
Washington County	3,234,870	3,331,800	4,761,835	5,653,938
Ramsey County	8,746,130	9,008,200	10,598,922	12,584,572
Board Authorized use of Fund Balance and 2025 Carryover	-	-	1,019,300	-
<b>Total Revenue</b>	<b>11,981,000</b>	<b>12,340,000</b>	<b>16,380,057</b>	<b>18,238,510</b>
<b>TOTAL</b>				
Appropriations	11,981,000	12,340,000	16,380,057	18,238,510
Revenue	11,981,000	12,340,000	16,380,057	18,238,510
Surplus/(Deficit)				

**Ramsey/Washington Recycling & Energy Board  
R&E Programs**

Account	Description	2024 Approved	2025 Approved	2026 Approved	2027 Approved
<b>APPROPRIATIONS:</b>					
<b>PROGRAM OPERATIONS</b>					
	411101 Salaries Permanent	1,409,038	1,460,144	2,642,541	2,807,278
	411103 Salaries Temporary	15,000	15,000	15,000	15,000
	411201 PERA	105,972	109,307	198,714	210,576
	411202 Fica - OASDI	90,297	95,475	165,559	168,461
	411203 FICA - HI	29,111	30,798	39,743	42,115
	411301 Health & Dental Ins	405,179	408,878	657,280	796,320
	411306 Life Ins	1,602	1,698	2,713	2,783
	411307 Long Term Disability Ins	1,914	2,029	2,607	2,673
	411410 Cell Phone Reimbursement	13,200	13,200	22,440	22,440
	421101 Accounting & Auditing Services	110,000	110,000	113,300	116,699
	421102 Auditor	20,000	20,000	20,600	21,218
	421110 Fiscal agent Fees	30,000	30,000	30,900	31,827
	421208 County Attorney	70,000	70,000	40,000	41,200
	421401 Computer Maintenance and Other	618,528	592,129	609,893	628,190
	421501 Consulting	396,384	410,567	464,800	478,744
	421511 Partnership on Waste and Energy Contribution	101,150	101,150	104,185	107,310
	421525 Recruitment Services	1,000	1,000	1,030	1,061
	421603 Printing	4,500	4,500	4,635	4,774
	421701 Postage	2,000	2,000	2,060	2,122
	422402 Buildings & Office Space	-	-	-	-
	423111 Employee Development	9,000	9,000	9,270	9,548
	423309 Records Storage	275	275	283	292
	424302 Membership & Dues	22,000	22,000	22,660	23,340
	424303 Conference & Seminar	20,000	20,000	30,000	30,900
	424304 Other Travel	20,000	20,000	25,000	25,750
	424305 Meeting Expense	5,000	5,000	5,150	5,305
	424501 Mileage	2,000	2,000	2,060	2,122
	424507 Messenger Service	350	350	361	371
	424607 Licensing Fee	-	-	-	-
	431101 Office Supplies	2,500	2,500	2,575	2,652
	431102 Computer Operating Supplies	-	-	20,000	20,600
<b>Total Program Operations</b>		<b>3,506,000</b>	<b>3,559,000</b>	<b>5,255,357</b>	<b>5,621,669</b>
<b>COMMERCIAL &amp; RESIDENTIAL RECYCLING</b>					
	421542 BizRecycling	2,175,000	2,175,000	1,925,000	1,925,000
	421543 Multi-Unit Recycling	1,250,000	1,250,000	1,000,000	1,000,000
	421544 Business Pollution Prevention	450,000	450,000	325,000	325,000
	421545 Food Waste Prevention	500,000	500,000	500,000	500,000
	421546 Food Scraps End Markets	50,000	50,000	-	-
<b>Total Commercial &amp; Residential Recycling</b>		<b>4,425,000</b>	<b>4,425,000</b>	<b>3,750,000</b>	<b>3,750,000</b>
<b>COMMUNITY WASTE SOLUTIONS</b>					
	421538 Community Resource Hubs	190,000	190,000	-	-
	421546 Food Scraps End Markets	-	-	40,000	40,000
	421539 Bulky Waste Solutions	490,000	446,000	800,000	800,000
	421540 Reuse & Repair	150,000	150,000	-	-
<b>Total Community Waste Solutions</b>		<b>830,000</b>	<b>786,000</b>	<b>840,000</b>	<b>840,000</b>

**SUBJECT: 2026-2027 R&E Programs Budget**

**FOOD SCRAP RECYCLING**

421541 Program Resources	200,000	425,000	1,705,000	2,460,000
421522 Other Professional Services	280,000	405,000	1,299,000	1,857,000
421602 Promotional Activities	625,000	625,000	-	-

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<b>Total Food Scrap Recycling</b>	<b>1,105,000</b>	<b>1,455,000</b>	<b>3,004,000</b>	<b>4,317,000</b>
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**EDUCATION, COMMUNICATIONS, & OUTREACH**

421509 Communications, Design, & Educational Services	775,000	775,000	2,176,000	2,340,000
421522 Other Professional Services	150,000	150,000	150,000	150,000

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<b>Total Education, Communications, &amp; Outreach</b>	<b>925,000</b>	<b>925,000</b>	<b>2,326,000</b>	<b>2,490,000</b>
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**POLICY EVALUATION**

421201 Legal Services	490,000	490,000	504,700	519,841
421502 Engineering Services	700,000	700,000	700,000	700,000

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<b>Total Policy Evaluation</b>	<b>1,190,000</b>	<b>1,190,000</b>	<b>1,204,700</b>	<b>1,219,841</b>
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<b>Total Appropriations</b>	<b>11,981,000</b>	<b>12,340,000</b>	<b>16,380,057</b>	<b>18,238,510</b>
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**REVENUE:**

314103 Washington County	3,234,870	3,331,800	4,761,835	5,653,938
319110 Ramsey County	8,746,130	9,008,200	10,598,922	12,584,572
Fund Balance R&E			1,019,300	

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<b>Total Revenue</b>	<b>11,981,000</b>	<b>12,340,000</b>	<b>16,380,057</b>	<b>18,238,510</b>
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**Ramsey/Washington Recycling & Energy Board  
R&E Programs**

LINE ITEM EXPLANATIONS

APPROPRIATIONS EXPLANATIONS

Program Operations (51808)

Account Code	Account Name	2024 Approved	2025 Approved	2026 Approved	2027 Approved
411101	Salaries Permanent	1,409,038	1,460,144	2,642,541	2,807,278

EXPLANATION: Compensation for permanent full-time and permanent part-time employees.  
Administrative staff cost reallocation to Facility budget per R&E Board direction

Account Code	Account Name	2024 Approved	2025 Approved	2026 Approved	2027 Approved
411103	Salaries Temporary	15,000	15,000	15,000	15,000

EXPLANATION: Compensation for temporary full-time and temporary part-time employees.

Account Code	Account Name	2024 Approved	2025 Approved	2026 Approved	2027 Approved
411201	PERA	105,972	109,307	198,714	210,576

EXPLANATION: PERA rate calculation at 7.5% of Salaries Permanent

Account Code	Account Name	2024 Approved	2025 Approved	2026 Approved	2027 Approved
411202	Fica - OASDI	90,297	95,475	165,559	168,461

EXPLANATION: Fica - OASDI is calculated at 6.2% of Salary Permanent and Salaries Temporary

Account Code	Account Name	2024 Approved	2025 Approved	2026 Approved	2027 Approved
411203	FICA - HI	29,111	30,798	39,743	42,115

EXPLANATION: Fica - HI is calculated at 1.452% of Salaries Permanent and Salaries Temporary

Account Code	Account Name	2024 Approved	2025 Approved	2026 Approved	2027 Approved
411301	Health & Dental Ins	405,179	408,878	657,280	796,320

EXPLANATION: Health & Dental Insurance for Staff

Account Code	Account Name	2024 Approved	2025 Approved	2026 Approved	2027 Approved
411306	Life Ins	1,602	1,698	2,713	2,783

EXPLANATION: Life Insurance is paid up to a maximum of \$50,000 or 1 times an employee's salary for staff

**Ramsey/Washington Recycling & Energy Board  
R&E Programs**

**LINE ITEM EXPLANATIONS**

<b>Account Code</b>	<b>Account Name</b>	<b>2024 Approved</b>	<b>2025 Approved</b>	<b>2026 Approved</b>	<b>2027 Approved</b>
411307	Long Term Disability Ins	1,914	2,029	2,607	2,673

EXPLANATION: Long Term Disability Insurance for Staff

<b>Account Code</b>	<b>Account Name</b>	<b>2024 Approved</b>	<b>2025 Approved</b>	<b>2026 Approved</b>	<b>2027 Approved</b>
411410	Cell Phone Reimbursement	13,200	13,200	22,440	22,440

EXPLANATION: Cell phone reimbursement for staff, \$55 per month per employee

<b>Account Code</b>	<b>Account Name</b>	<b>2024 Approved</b>	<b>2025 Approved</b>	<b>2026 Approved</b>	<b>2027 Approved</b>
421101	Accounting & Auditing Services	110,000	110,000	113,300	116,699

EXPLANATION:

<b>Account Code</b>	<b>Account Name</b>	<b>2024 Approved</b>	<b>2025 Approved</b>	<b>2026 Approved</b>	<b>2027 Approved</b>
421102	Auditor	20,000	20,000	20,600	21,218

EXPLANATION: Expenses associated with the required annual audit of the R&E Board

<b>Account Code</b>	<b>Account Name</b>	<b>2024 Approved</b>	<b>2025 Approved</b>	<b>2026 Approved</b>	<b>2027 Approved</b>
421110	Fiscal agent Fees	30,000	30,000	30,900	31,827

EXPLANATION: Annual Expenses paid to Ramsey County Finance for Fiscal Agent Agreement

<b>Account Code</b>	<b>Account Name</b>	<b>2024 Approved</b>	<b>2025 Approved</b>	<b>2026 Approved</b>	<b>2027 Approved</b>
421208	County Attorney	70,000	70,000	40,000	41,200

EXPLANATION: Reimbursement expenses to the Ramsey and Washington County Attorney's office for legal services

<b>Account Code</b>	<b>Account Name</b>	<b>2024 Approved</b>	<b>2025 Approved</b>	<b>2026 Approved</b>	<b>2027 Approved</b>
421401	Computer Maintenance and Other	618,528	592,129	609,893	628,190

EXPLANATION: Computer system maintenance and other IT costs

<b>Account Code</b>	<b>Account Name</b>	<b>2024 Approved</b>	<b>2025 Approved</b>	<b>2026 Approved</b>	<b>2027 Approved</b>
421501	Consulting	396,384	410,567	464,800	478,744

EXPLANATION: Ramsey County Human Resources - \$5,000/yr, IT consultant, Planning Consultant

<b>Account Code</b>	<b>Account Name</b>	<b>2024 Approved</b>	<b>2025 Approved</b>	<b>2026 Approved</b>	<b>2027 Approved</b>
421511	Partnership on Waste and Energy Contribution	101,150	101,150	104,185	107,310

EXPLANATION: Recycling and Energy's contribution to Partnership on Waste and Energy.

**Ramsey/Washington Recycling & Energy Board  
R&E Programs**

**LINE ITEM EXPLANATIONS**

<b>Account Code</b>	<b>Account Name</b>	<b>2024 Approved</b>	<b>2025 Approved</b>	<b>2026 Approved</b>	<b>2027 Approved</b>
421525	Recruitment Services	1,000	1,000	1,030	1,061
EXPLANATION:	Costs relating to hiring Recycling and Energy staff				
421603	Printing	4,500	4,500	4,635	4,774
EXPLANATION:	Printing services				
421701	Postage	2,000	2,000	2,060	2,122
EXPLANATION:	Postage				
422402	Buildings & Office Space	-	-	-	-
EXPLANATION:	Office space for Joint Activities staff at R&E Center				
423111	Employee Development	9,000	9,000	9,270	9,548
EXPLANATION:	Staff training				
423309	Records Storage	275	275	283	292
EXPLANATION:	Fee paid for storing records				
424302	Membership & Dues	22,000	22,000	22,660	23,340
EXPLANATION:	Memberships for Recycling & Energy				
424303	Conference & Seminar	20,000	20,000	30,000	30,900
EXPLANATION:	Conference & Seminars for R&E Board and staff				
424304	Other Travel	20,000	20,000	25,000	25,750
EXPLANATION:	Site visits and other educational opportunities				

**Ramsey/Washington Recycling & Energy Board  
R&E Programs**

<b>LINE ITEM EXPLANATIONS</b>					
424305	Meeting Expense	5,000	5,000	5,150	5,305
EXPLANATION:	Expenses related to R&E Board staff meetings				
<b>Account Code</b>	<b>Account Name</b>	<b>2024 Approved</b>	<b>2025 Approved</b>	<b>2026 Approved</b>	<b>2027 Approved</b>
424501	Mileage	2,000	2,000	2,060	2,122
EXPLANATION:	Parking/Mileage paid to employees based on IRS reimbursement rate				
<b>Account Code</b>	<b>Account Name</b>	<b>2024 Approved</b>	<b>2025 Approved</b>	<b>2026 Approved</b>	<b>2027 Approved</b>
424507	Messenger Service	350	350	361	371
EXPLANATION:	Courier services				
<b>Account Code</b>	<b>Account Name</b>	<b>2024 Approved</b>	<b>2025 Approved</b>	<b>2026 Approved</b>	<b>2027 Approved</b>
424607	Licensing Fee	-	-	-	-
EXPLANATION:	Trademark Fee				
<b>Account Code</b>	<b>Account Name</b>	<b>2024 Approved</b>	<b>2025 Approved</b>	<b>2026 Approved</b>	<b>2027 Approved</b>
431101	Office Supplies	2,500	2,500	2,575	2,652
EXPLANATION:	General office supplies				
<b>Account Code</b>	<b>Account Name</b>	<b>2024 Approved</b>	<b>2025 Approved</b>	<b>2026 Approved</b>	<b>2027 Approved</b>
431102	Computer Operating Supplies	-	-	20,000	20,600
<b>Total Program Operations</b>		<b>3,506,000</b>	<b>3,559,000</b>	<b>5,255,357</b>	<b>5,621,669</b>

**Ramsey/Washington Recycling & Energy Board  
R&E Programs**

**LINE ITEM EXPLANATIONS**

**Commercial & Residential Recycling (51809)**

Account Code	Account Name	2024 Approved	2025 Approved	2026 Approved	2027 Approved
421542	BizRecycling	2,175,000	2,175,000	1,925,000	1,925,000

EXPLANATION:  
 1) BizRecycling consulting services - \$725,000/yr  
 2) BizRecycling Community Capacity Building - \$400,000/year  
 3) BizRecycling grants and incentives - \$800,000/year

Account Code	Account Name	2024 Approved	2025 Approved	2026 Approved	2027 Approved
421543	Multi-Unit Recycling	1,250,000	1,250,000	1,000,000	1,000,000

EXPLANATION:  
 1) Multi-Unit Recycling consulting services - \$575,000/yr  
 2) Multi-Unit Recycling Program grants and incentives - \$350,000/yr  
 3) Multi-Unit Community Capacity Building - \$75,000/yr

Account Code	Account Name	2024 Approved	2025 Approved	2026 Approved	2027 Approved
421544	Business Pollution Prevention	450,000	450,000	325,000	325,000

EXPLANATION:  
 1) Business Pollution Prevention consulting services - \$125,000/yr  
 2) Business Pollution Prevention grants and incentives - \$200,000 in 2026

Account Code	Account Name	2024 Approved	2025 Approved	2026 Approved	2027 Approved
421545	Food Waste Prevention	500,000	500,000	500,000	500,000

EXPLANATION:  
 Resources for preventing food waste and increasing foodrecovery efforts.  
 \$500,000/year

Account Code	Account Name	2024 Approved	2025 Approved	2026 Approved	2027 Approved
421546	Food Scraps End Markets	50,000	50,000	-	-

EXPLANATION:  
 Moved to Community Waste Solutions for  
 2026-27

<b>Total Commercial &amp; Residential Recycling</b>		<b>4,425,000</b>	<b>4,425,000</b>	<b>3,750,000</b>	<b>3,750,000</b>
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**Ramsey/Washington Recycling & Energy Board  
R&E Programs**

**LINE ITEM EXPLANATIONS**

**Community Waste Solutions (51817)**

Account Code	Account Name	2024 Approved	2025 Approved	2026 Approved	2027 Approved
421538	Community Resource Hubs	190,000	190,000	-	-

EXPLANATION: 1) Community Resource Hub hard costs (rent, equipment, materials, etc.)- \$100,000/yr  
2) Community Resource Hub staffing, contractors, and partnerships - \$90,000/yr

Account Code	Account Name	2024 Approved	2025 Approved	2026 Approved	2027 Approved
421539	Bulky Waste Solutions	490,000	446,000	800,000	800,000

EXPLANATION: 1) Mattress recycling strategies - \$300,000/yr  
2) Research, planning, and pilot testing for other bulky items - \$50,000 for 2026 and \$50,000 for 2027  
3) Building Materials Reuse - Grants, resources, training and partnerships - \$450,000 for 2026 and \$450,000 for 2027

Account Code	Account Name	2024 Approved	2025 Approved	2026 Approved	2027 Approved
421540	Reuse & Repair	150,000	150,000	-	-

EXPLANATION: Education, resources, and shared county disposal directory - \$150,000/yr

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
421546	Food Scraps End Markets	-	-	40,000	40,000

EXPLANATION: Supporting food scrap recycling end markets through material distribution, demonstration projects, policy solutions and educational resources - \$40,000/year

<b>Total Community Waste Solutions</b>		830,000	786,000	840,000	840,000
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**Food Scrap Recycling (51818)**

Account Code	Account Name	2024 Approved	2025 Approved	2026 Approved	2027 Approved
421541	Program Resources	200,000	425,000	1,705,000	2,460,000

EXPLANATION: Durable Compostable Bags (DCB's) - \$1,705,000/yr for 2026 and \$2,460,000/yr for 2027

Account Code	Account Name	2024 Approved	2025 Approved	2026 Approved	2027 Approved
421522	Other Professional Services	280,000	405,000	1,299,000	1,857,000

EXPLANATION: 1) Distribution of DCB's - Warehouse, fulfillment, and delivery of DCB's - \$1,174,000/yr for 2026 and \$1,691,000/yr for 2027  
2) Administration of DCB's - Customer service, program development and maintenance, and license - \$125,000/yr for 2026 and \$166,000/yr for 2027

Account Code	Account Name	2024 Approved	2025 Approved	2026 Approved	2027 Approved
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**Ramsey/Washington Recycling & Energy Board  
R&E Programs**

**LINE ITEM EXPLANATIONS**

421602	Promotional Activities	625,000	625,000	-	-
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EXPLANATION: This has been moved to the Education, Communications & Outreach budget.

<b>Total Food Scrap Recycling</b>	1,105,000	1,455,000	3,004,000	4,317,000
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**Education, Communications, & Outreach (51810)**

Account Code	Account Name	2024 Approved	2025 Approved	2026 Approved	2027 Approved
421509	Communications, Design, & Educational Services	775,000	775,000	2,176,000	2,340,000

EXPLANATION: 1) Contracted graphic design, printing, and mailing services for R&E materials - \$200,000 for 2026 and \$225,000 for 2027  
 2) R&E websites hosting, maintenance, and support - \$251,000 for 2026 and \$240,000 for 2027  
 3) Videography to support programs, activities, and R&E Center - \$50,000/yr  
 4) Outreach, engagement, promotion, marketing, and educational activities to support all of R&E Center - \$1,675,000 for 2026 and \$1,825,000 for 2027

Account Code	Account Name	2024 Approved	2025 Approved	2026 Approved	2027 Approved
421522	Other Professional Services	150,000	150,000	150,000	150,000

EXPLANATION: Contracted services for specialized communication, cultural consultation, and other outreach and engagement needs - \$150,000/year.

<b>Total Education, Communications, &amp; Outreach</b>	925,000	925,000	2,326,000	2,490,000
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**Policy Evaluation (51811)**

Account Code	Account Name	2024 Approved	2025 Approved	2026 Approved	2027 Approved
421201	Legal Services	490,000	490,000	504,700	519,841

EXPLANATION: Legal services contract

Account Code	Account Name	2024 Approved	2025 Approved	2026 Approved	2027 Approved
421502	Engineering Services	700,000	700,000	700,000	700,000

EXPLANATION: General engineering and technical services contracted with Foth Infrastructure & Environmental, LLC, and Hdr Engineering Inc

<b>Total Policy Evaluation</b>	1,190,000	1,190,000	1,204,700	1,219,841
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<b>Total Appropriations</b>	11,981,000	12,340,000	16,380,057	18,238,510
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**Ramsey/Washington Recycling & Energy Board  
R&E Programs**

**LINE ITEM EXPLANATIONS**

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**REVENUE EXPLANATIONS**

<b>Account Code</b>	<b>Account Name</b>	<b>2024 Approved</b>	<b>2025 Approved</b>	<b>2026 Approved</b>	<b>2027 Approved</b>
314103	Washington County	3,234,870	3,331,800	4,761,835	5,653,938

EXPLANATION: Washington County 31% of Joint Activities Budget

<b>Account Code</b>	<b>Account Name</b>	<b>2024 Approved</b>	<b>2025 Approved</b>	<b>2026 Approved</b>	<b>2027 Approved</b>
319110	Ramsey County	8,746,130	9,008,200	10,598,922	12,584,572

EXPLANATION: Ramsey County 69% of Joint Activities Budget

<b>Account Code</b>	<b>Account Name</b>	<b>2024 Approved</b>	<b>2025 Approved</b>	<b>2026 Approved</b>	<b>2027 Approved</b>
Fund Balance	Use of Fund Balance and 2025 Carryover	-	-	1,019,300	

EXPLANATION: the R&E Board asked R&E to use Fund Balance and 2025 Carryover funds to bridge desired budget for 2026

<b>Total Revenue</b>		<b>11,981,000</b>	<b>12,340,000</b>	<b>16,380,057</b>	<b>18,238,510</b>
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**Ramsey/Washington Recycling & Energy Board  
Recycling & Energy Center - Facility**

<b>R&amp;E CENTER</b>	<b>2024 Approved Budget</b>	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>2027 Proposed Budget</b>
<b>APPROPRIATIONS:</b>				
Personnel Costs	12,102,800	12,849,900	13,351,833	14,030,874
Fuel Supply Agreements	6,385,535	6,626,800	-	-
RDF	-	-	7,144,760	7,206,792
Organics	-	-	861,771	3,266,349
Landfill	7,700,699	7,845,403	7,180,752	7,396,175
Compost	240,700	730,600	-	-
Transportation	9,136,776	9,862,200	9,734,296	10,065,132
Transload	2,862,300	3,035,300	3,126,359	3,220,150
Sortation	-	-	5,434,724	8,799,218
Facility Operations	10,512,200	10,946,800	11,264,947	11,602,145
Contingency	710,090	808,897	878,164	949,509
Enterprise Reserve Fund	1,500,000	1,500,000	1,500,000	1,500,000
Debt Services	3,873,600	4,868,800	4,870,695	4,868,876
Transfer to Equipment/Maintenance Fund: Additional Transfer -Approved/Proposed	300,000	300,000	300,000	300,000
<b>Total Appropriations</b>	<b>55,324,700</b>	<b>59,374,700</b>	<b>65,648,301</b>	<b>73,205,219</b>
<b>REVENUE:</b>				
Operations Revenue	55,324,700	59,374,700	65,648,301	73,205,219
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total Revenue</b>	<b>55,324,700</b>	<b>59,374,700</b>	<b>65,648,301</b>	<b>73,205,219</b>
<b>TOTAL</b>				
	<b>2024 Approved Budget</b>	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>2027 Proposed Budget</b>
Appropriations	55,324,700	59,374,700	65,648,301	73,205,219
Revenue	55,324,700	59,374,700	65,648,301	73,205,219
Surplus/(Deficit)	-	-	-	-

Notes:

\*\* 2024 Approved Tipping Fee is \$121/ton

\*\*\* 2025 Approved Tipping Fee is \$130/ton

\*\*\*\* 2026 Proposed Tipping Fee is \$142/ton

\*\*\*\*\* 2027 Proposed Tipping Fee is \$159/ton

**Ramsey/Washington Recycling & Energy Board  
Recycling & Energy Center - Facility**

		450,000	450,000	450,000	450,000
Account	Description	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
41xxxx	Salaries				
<b>APPROPRIATIONS:</b>					
<b>PERSONNEL COSTS</b>					
411101	Staff Non Union- Salary	2,434,800	2,629,700	2,685,181	2,838,755
411103	Temporary Staff	50,000	50,000	50,000	50,000
411201	PERA - Non Union Staff	182,400	197,200	201,389	212,907
411202	Fica - OASDI	482,600	506,300	545,857	570,461
411203	FICA - HI	125,500	131,900	136,464	142,615
411301	Health & Dental Ins	438,900	474,800	564,720	684,180
411306	Life Ins	3,000	3,200	2,160	2,215
411307	Long Term Disability Ins	2,900	3,100	2,075	2,129
411115	Staff Union - Salary	6,443,100	6,736,100	6,985,035	7,261,476
411412	Staff - Union Fringe	1,856,400	2,012,400	2,058,750	2,125,500
411201	PERA - Union Staff	483,200	505,200	520,203	540,636
411111	Vacancy Factor	(400,000)	(400,000)	(400,000)	(400,000)
421519	Contracted Labor	-	-	-	-
<b>Total Personnel Costs</b>		<b>12,102,800</b>	<b>12,849,900</b>	<b>13,351,833</b>	<b>14,030,874</b>
Subtotal		12,102,800	12,849,900	13,351,833	14,030,874
0		0	-	-	
<b>FUEL SUPPLY</b>					
424515	NSP Fuel Supply Agreement	6,385,535	6,626,800	7,144,760	7,206,792
<b>Total Fuel Supply</b>		<b>6,385,535</b>	<b>6,626,800</b>	<b>7,144,760</b>	<b>7,206,792</b>
<b>LANDFILL</b>					
424517	Landfill	7,700,699	7,845,403	7,180,752	7,396,175
<b>Total Landfill</b>		<b>7,700,699</b>	<b>7,845,403</b>	<b>7,180,752</b>	<b>7,396,175</b>
<b>ORGANICS PROCESSING</b>					
424xxx	Organics Processing	-	-	861,771	3,266,349
<b>Total Organics Processing</b>		<b>-</b>	<b>-</b>	<b>861,771</b>	<b>3,266,349</b>
<b>SORTATION</b>					
424xxx	Sortation	-	-	5,434,724	8,799,218
<b>Total Sortation</b>		<b>-</b>	<b>-</b>	<b>5,434,724</b>	<b>8,799,218</b>
<b>Compost</b>					
422304	Compost	240,700	730,600	-	-
<b>Total Compost</b>		<b>240,700</b>	<b>730,600</b>	<b>-</b>	<b>-</b>
<b>TRANSPORTATION</b>					
424513	Transportation	9,136,776	9,862,200	9,734,296	10,065,132
<b>Total Transportation</b>		<b>9,136,776</b>	<b>9,862,200</b>	<b>9,734,296</b>	<b>10,065,132</b>
<b>TRANSLOAD</b>					
424514	Transload Fee	2,862,300	3,035,300	3,126,359	3,220,150
<b>Total Transload</b>		<b>2,862,300</b>	<b>3,035,300</b>	<b>3,126,359</b>	<b>3,220,150</b>
<b>FACILITY OPERATIONS</b>					
421112	Credit Card Fees	500	500	515	530
421401	Computer Support Contracts	12,000	12,000	12,360	12,731
421301	Medical Services	22,000	22,000	22,660	23,340
421402	Telecommunication	14,600	15,500	15,965	16,444
421405	Computer Software License	47,000	49,900	51,397	52,939
421501	Consulting Services	116,500	116,500	119,995	123,595
421519	Contracted Services	400,000	400,000	412,000	424,360
421522	Other Professional Svcs	542,300	574,800	592,044	609,805

**SUBJECT: 2026 - 2027 Facility Budget**

421525	Recruitment Services	16,000	16,000	16,480	16,974
421603	Printing	3,300	3,500	3,605	3,713
421701	Postage	1,500	1,500	1,545	1,591
422101	Building & Structures Repair	141,300	149,800	154,294	158,923
422109	Fire Systems Inspection	102,000	108,100	111,343	114,683
422203	Janitorial Service	58,600	62,100	10,000	10,000
422301	Gas	94,000	94,000	96,820	99,725
422302	Electricity	1,292,100	1,292,100	1,330,863	1,370,789
422303	Water Sewer	41,700	42,000	43,260	44,558
422601	Equipment & Machinery Repairs	748,900	793,800	817,614	842,142
422602	Data Proc Equip Main	7,400	7,800	8,034	8,275
422705	Trailer Repairs	674,000	714,400	735,832	757,907
422801	Grounds-Repairs	87,400	92,600	95,378	98,239
422802	Snow Removal	52,300	55,400	57,062	58,774
422811	Pest & Rodent Control	15,600	16,500	16,995	17,505
422813	Security Services	338,000	358,300	369,049	380,120
423110	On the Job Training Services	47,500	50,400	51,912	53,469
423111	Employee Development	93,300	93,300	96,099	98,982
424101	Automobile Truck Ins	71,600	78,800	81,164	83,599
424103	Workers Compensation Ins	287,100	315,800	325,274	335,032
424107	Liability &Property Damage	2,075,300	2,140,400	2,204,612	2,270,750
424110	Public Liability Ins	19,300	21,200	21,836	22,491
424112	Multi Cover Ins	240,700	264,800	272,744	280,926
424201	Payment in Lieu of Taxes	184,800	184,800	212,003	218,363
424302	Membership Dues	2,000	2,000	2,060	2,122
424303	Conference Seminar	12,300	12,300	12,669	13,049
424305	Meeting Exp	2,500	2,500	2,575	2,652
424501	Mileage	4,700	4,700	4,841	4,986
424507	Messenger Service	500	500	515	530
424508	Armored Car Services	3,600	3,600	3,708	3,819
424602	Special Programs/Awards	5,000	5,000	5,150	5,305
424607	Licensing Fee	5,300	5,300	5,459	5,623
471101	Contingency/Appropriations	2,210,090	2,308,897	2,378,164	2,449,509
431101	Office Supplies	5,400	5,700	45,871	47,247
431102	Computer Operating Supplies	-	-	15,000	15,000
431104	Oils Lubricants Etc.	112,800	119,600	123,188	126,884
431105	Uniforms and Clothing	124,900	132,300	136,269	140,357
431205	First Aid Supplies	45,900	48,700	50,161	51,666
431508	Equipment Parts & Supplies	1,605,700	1,702,000	1,753,060	1,805,652
431604	Diesel Fuel	270,800	287,000	180,000	185,400
431702	Small Tools and Safety Equip	20,500	21,800	22,454	23,128
431902	Shop Materials & Supplies	57,600	61,100	62,933	64,821
443301	Computer Equipment	76,000	76,000	78,280	80,628
541101	Remittance To State	173,500	173,500	200,000	206,000
541106	County CEC	134,600	134,600	200,000	206,000
<b>Total Facility Operations</b>		<b>12,722,290</b>	<b>13,255,697</b>	<b>13,643,111</b>	<b>14,051,654</b>
Subtotal		2,319,600	2,454,200	2,467,216	2,540,782
		-	-	-	-
<b>DEBT SERVICES</b>					
501101	Principal Payment	2,427,600	3,501,200	3,585,343	3,669,862
502101	Interest Payment	1,446,000	1,367,600	1,285,352	1,199,014
<b>Total Debt Services</b>		<b>3,873,600</b>	<b>4,868,800</b>	<b>4,870,695</b>	<b>4,868,876</b>
<b>TRANSFER TO EQUIPMENT/MAINTENANCE FUND</b>					
481110	Additional Transfer -Approved/Proposed	300,000	300,000	300,000	300,000
<b>Total Transfer To Equipment/Maintenance Fund</b>		<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
541101	Remittance To State	173,500	173,500	200,000	206,000
Subtotal		4,181,700	5,176,900	5,270,695	5,280,876
		-	-	-	-
Total Facility		55,324,700	59,809,700	65,648,301	73,205,219
		-	-	-	-
<b>Total Appropriations</b>		<b>55,324,700</b>	<b>59,374,700</b>	<b>65,648,301</b>	<b>73,205,219</b>

**SUBJECT: 2026 - 2027 Facility Budget**

**REVENUE:**

		-	-		
Facility Revenue		-	-		
311766	Tipping Fee	53,905,500	57,915,000	64,071,153	71,589,756
311767	Tipping Fee Special	251,600	251,600	259,148	266,922
311768	Tipping Fee Private	544,500	585,000	602,550	620,627
317321	Sale of Recyclable Materials	-	-	-	-
319103	Recovery- Current Yr Exp	15,000	15,000	15,450	15,914
353152	Solid Waste Management Tax	173,500	173,500	200,000	206,000
318102	Interest	300,000	300,000	300,000	300,000
311539	County CEC	134,600	134,600	200,000	206,000
319102	Enhancement Project Reimbursable Revenue	-	-	-	-
319102	2020 Joint Activities Fund Balance Transfer	-	-	-	-
319102	2020 Facility Surplus	-	-	-	-
	<b>Total Revenue</b>	<b>55,324,700</b>	<b>59,374,700</b>	<b>65,648,301</b>	<b>73,205,219</b>
	Surplus/(Deficit)	-	-	-	-

## Ramsey/Washington Recycling & Energy Board Recycling & Energy Center - Facility

**LINE ITEM EXPLANATIONS**

**APPROPRIATIONS EXPLANATIONS**

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
411101	Staff Non Union- Salary	2,434,800	2,629,700	2,685,181	2,838,755

EXPLANATION: Compensation for permanent full-time and permanent part-time Non Union employees.

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
411103	Temporary Staff	50,000	50,000	50,000	50,000

EXPLANATION: Compensation for temporary full-time and temporary part-time Union employees.

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
411201	PERA - Non Union Staff	182,400	197,200	201,389	212,907

EXPLANATION: PERA rate calculation at 7.5% of Staff Non Union Salary

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
411202	Fica - OASDI	482,600	506,300	545,857	570,461
0		0	-	-	-

EXPLANATION: Fica - OASDI is calculated at 6.2% of Staff Non Union Salary

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
411203	FICA - HI	125,500	131,900	136,464	142,615

EXPLANATION: Fica - HI is calculated at 1.45% of Staff Non Union Salary

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
411301	Health & Dental Ins	438,900	474,800	564,720	684,180

EXPLANATION: Health & Dental Insurance is paid for Staff Non Union

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
411306	Life Ins	3,000	3,200	2,160	2,215

EXPLANATION: Life Insurance is paid up to a maximum of \$50,000 or 1 times an employee's salary for Staff Non Union

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
411307	Long Term Disability Ins	2,900	3,100	2,075	2,129

EXPLANATION: Long Term Disability Insurance for Staff Non Union

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
411115	Staff Union - Salary	6,443,100	6,736,100	6,985,035	7,261,476

EXPLANATION: Compensation for permanent full-time and permanent part-time Union employees

## Ramsey/Washington Recycling & Energy Board Recycling & Energy Center - Facility

**LINE ITEM EXPLANATIONS**

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
411111	Vacancy Factor	(400,000)	(400,000)	(400,000)	(400,000)

EXPLANATION: Accounts for vacant positions

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
411412	Staff - Union Fringe	1,856,400	2,012,400	2,058,750	2,125,500

EXPLANATION: Fringes for permanent full-time and permanent part-time Union employees

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
411201	PERA - Union Staff	483,200	505,200	520,203	540,636

EXPLANATION: PERA rate calculation at 7.5% of Staff Union Salary

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
421112	Credit Card Fees	500	500	515	530

EXPLANATION: Monthly bank fees and credit card fees

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
421301	Medical Services	22,000	22,000	22,660	23,340

EXPLANATION: Medical Services

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
421401	Computer Support Contracts	12,000	12,000	12,360	12,731

EXPLANATION: Ramsey County IS

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
421402	Telecommunication	14,600	15,500	15,965	16,444

EXPLANATION: Verizon, Internet, misc

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
421405	Computer Software License	47,000	49,900	51,397	52,939

EXPLANATION: Control room computer software, MP2, Paradigm, digital signage, and fleet management

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
421501	Consulting Services	116,500	116,500	103,000	106,090
421501					

EXPLANATION:	Consulting Services Labor Relations	100,000	100,000	103,000	106,090
	Consulting Services IS Superior Services	-	-	-	-
	Consultant - Risk Management	16,500	16,500	-	-

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
421519	Contracted Services	400,000	400,000	412,000	424,360

## Ramsey/Washington Recycling & Energy Board Recycling & Energy Center - Facility

**LINE ITEM EXPLANATIONS**

EXPLANATION: Contracted laborer services

and fall cleanup of 2 laborer's 2 weeks each cleanup  
Contracted Accountant In Personnel Costs  
Contracted Human Resources in Personnel Costs

-                      -  
-                      -

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
421522	Other Professional Srvs	542,300	574,800	592,044	609,805

EXPLANATION: 2 IW's 8 month/year, plus IW's for outage and flail mill rotor change outage single source contract with Corval, electricians for incidental coverage.

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
421525	Recruitment Services	16,000	16,000	16,480	16,974

EXPLANATION: Costs relating to hiring staff at the Recycling and Energy Center.

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
421603	Printing	3,300	3,500	3,605	3,713

EXPLANATION: Printing services

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
421701	Postage	1,500	1,500	1,545	1,591

EXPLANATION: Postage

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
422101	Building & Structures Repair	141,300	149,800	154,294	158,923

EXPLANATION: Repairs to walls , repair divots, Roof Repairs, HVAC, building repairs

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
422109	Fire Systems Inspection	102,000	108,100	111,343	114,683

EXPLANATION: Annual fire system inspection and Fire Rover

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
422203	Janitorial Service	58,600	62,100	10,000	10,000

EXPLANATION: Janitorial / Housekeeping

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
422301	Gas	94,000	94,000	96,820	99,725

EXPLANATION: Utilities - Gas

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
422302	Electricity	1,292,100	1,292,100	1,330,863	1,370,789

EXPLANATION: Utilities - Electricity

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
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## Ramsey/Washington Recycling & Energy Board Recycling & Energy Center - Facility

**LINE ITEM EXPLANATIONS**

422303	Water Sewer	41,700	42,000	43,260	44,558
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EXPLANATION: Utilities - water/sewer

		2024	2025	2026	2027
Account Code	Account Name	Approved	Approved	Proposed	Proposed
422601	Equipment & Machinery Repairs	748,900	793,800	817,614	842,142

EXPLANATION: Repairs to Work Platforms, Forklifts, Front End Loaders, Backhoes, Yard Tractors, Skid Steers, Scale Maintenance, Air Compressors, Air Knife, Compactors, Belt Conveyors, Apron Conveyors, Disc Screens, Flail Mills, Grapple Cranes, Secondary Shredders, Magnetic Separators, Dust Control, Conveyor Belts, Spin Roller Replacement

		2024	2025	2026	2027
Account Code	Account Name	Approved	Approved	Proposed	Proposed
422602	Data Proc Equip Main	7,400	7,800	8,034	8,275

EXPLANATION: Copiers

		2024	2025	2026	2027
Account Code	Account Name	Approved	Approved	Proposed	Proposed
422705	Trailer Repairs	674,000	714,400	735,832	757,907

EXPLANATION: Repairs to trailers, tires, and trailer tracking system

		2024	2025	2026	2027
Account Code	Account Name	Approved	Approved	Proposed	Proposed
422801	Grounds-Repairs	87,400	92,600	95,378	98,239

EXPLANATION: Lawn care, street sweeping, paving - patch work and sealing cracks

		2024	2025	2026	2027
Account Code	Account Name	Approved	Approved	Proposed	Proposed
422802	Snow Removal	52,300	55,400	57,062	58,774

EXPLANATION: Snow removal

		2024	2025	2026	2027
Account Code	Account Name	Approved	Approved	Proposed	Proposed
422811	Pest & Rodent Control	15,600	16,500	16,995	17,505

EXPLANATION: Pest & rodent control

		2024	2025	2026	2027
Account Code	Account Name	Approved	Approved	Proposed	Proposed
422813	Security Services	338,000	358,300	369,049	380,120

EXPLANATION: Security contract for R&E Center that provides security services and scale house operations on overnights and weekends

		2024	2025	2026	2027
Account Code	Account Name	Approved	Approved	Proposed	Proposed
423110	On the Job Training Services	47,500	50,400	51,912	53,469

EXPLANATION: New employee screening/physicals, misc. purchases for facility.

		2024	2025	2026	2027
Account Code	Account Name	Approved	Approved	Proposed	Proposed
423111	Employee Development	93,300	93,300	96,099	98,982

EXPLANATION: R&E staff development and training

## Ramsey/Washington Recycling & Energy Board Recycling & Energy Center - Facility

**LINE ITEM EXPLANATIONS**

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
424101	Automobile Truck Ins	71,600	78,800	81,164	83,599

EXPLANATION: This insurance policy covers vehicles owned by the R&E Center. The amount determined by Risk Management Consultant

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
424103	Workers Compensation Ins	287,100	315,800	325,274	335,032

EXPLANATION: This insurance policy covers losses due to employee injury. The amount determined by Risk Management Consultant

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
424107	Liability &Property Damage	2,075,300	2,140,400	2,204,612	2,270,750

EXPLANATION: This insurance policy covers losses to property damage at the R&E Center. The amount determined by Risk Management Consultant

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
424110	Public Liability Ins	19,300	21,200	21,836	22,491

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
424112	Multi Cover Ins	240,700	264,800	272,744	280,926

EXPLANATION: This insurance policy covers the R&E Center. The amount is determined by Risk Management Consultant

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
424201	Payment in Lieu of Taxes	184,800	184,800	212,003	218,363

EXPLANATION: 2026 and 2027 are estimates because the tax rates are not known until Washington County approves their budgets in December.

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
424302	Membership Dues	2,000	2,000	2,060	2,122

EXPLANATION: Newspaper, Minnesota Safety Council membership

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
424303	Conference Seminar	12,300	12,300	12,669	13,049

EXPLANATION: Conferences and site visits for R&E staff

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
424305	Meeting Exp	2,500	2,500	2,575	2,652

EXPLANATION: Expenses related to R&E Center meetings

## Ramsey/Washington Recycling & Energy Board Recycling & Energy Center - Facility

**LINE ITEM EXPLANATIONS**

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
424501	Mileage	4,700	4,700	4,841	4,986

EXPLANATION: Parking/Mileage paid to employees based on IRS reimbursement rate

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
424507	Messenger Service	500	500	515	530

EXPLANATION: Courier services

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
424508	Armored Car Services	3,600 #	3,600	3,708	3,819

EXPLANATION: Cash collection service at the R&E Center

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
424513	Transportation	9,136,776	9,862,200	9,734,296	10,065,132

EXPLANATION: Contracted costs for trucking firms to transport material to various destinations, such as metal markets, Xcel energy facilities, and landfills.

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
424514	Transload Fee	2,862,300	3,035,300	3,126,359	3,220,150

EXPLANATION: Fees paid to transfer station operators to receive, weigh, and manage MSW delivered to their facilities by licensed haulers with a waste delivery agreement with the R&E Board as well as self-haulers delivering acceptable waste generated in Ramsey County or Washington County

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
424515	NSP Fuel Supply Agreement	6,385,535	6,626,800	6,709,760	6,771,792

EXPLANATION: Expenses associated with marketing of refuse derived fuel (RDF) to Xcel Energy, pursuant to a Fuel Supply Agreement.

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
424515	Environmental Fee	-	435,000	435,000	435,000

EXPLANATION: Expenses associated with marketing of refuse derived fuel (RDF) to GRE in Elk River

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
424xxx	Organics Processing	-	-	861,771	3,266,349

EXPLANATION: Expenses associated with Organics Processing

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
424xxx	Sortation	-	-	5,434,724	8,799,218

EXPLANATION: Expenses associated with Sortation

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
424517	Landfill	7,700,699	7,845,403	7,180,752	7,396,175

## Ramsey/Washington Recycling & Energy Board Recycling & Energy Center - Facility

**LINE ITEM EXPLANATIONS**

EXPLANATION: Contracted costs to deposit residue, bulky waste and excess waste at landfills.

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
422304	Compost	240,700	730,600	-	-

EXPLANATION: Costs associated with food scrap bags and composting

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
424602	Special Programs/Awards	5,000	5,000	5,150	5,305

EXPLANATION: Annual hauler appreciation event

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
424607	Licensing Fee	5,300	5,300	5,459	5,623

EXPLANATION: Licensing and Permit fees.

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
431101	Office Supplies	5,400	5,700	45,871	47,247

EXPLANATION: This account includes all basic office supplies for staff. Most office supply items are consumable and must be replenished.

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
431104	Oils Lubricants Etc.	112,800	119,600	123,188	126,884

EXPLANATION: Oil lubricant supplies

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
431105	Uniforms and Clothing	124,900	132,300	136,269	140,357

EXPLANATION: Staff uniforms and clothing. Costs include boots, winter clothing, hard hats, gloves, and glasses

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
431205	First Aid Supplies	45,900	48,700	50,161	51,666

EXPLANATION: Safety supplies

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
431508	Equipment Parts & Supplies	1,605,700	1,702,000	1,753,060	1,805,652

EXPLANATION: Tires and other equipment parts, Welding, Bolts, Fasteners, Hoses, Chisels, Radio Equipment, annual electrical/ARC Flash maintenance

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
431604	Diesel Fuel	270,800	287,000	180,000	185,400

EXPLANATION: Fuel costs for running equipment at the R&E Center

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
431702	Small Tools and Safety Equip	20,500	21,800	22,454	23,128

EXPLANATION: Replacing worn out tools

## Ramsey/Washington Recycling & Energy Board Recycling & Energy Center - Facility

**LINE ITEM EXPLANATIONS**

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
431902	Shop Materials & Supplies	57,600	61,100	62,933	64,821

EXPLANATION: Safety mats, towels, misc shop materials and supplies

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
443301	Computer Equipment	76,000	76,000	78,280	80,628

EXPLANATION: Computer and monitor replacements

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
471101	Contingency/Appropriations	2,210,090	2,308,897	2,378,164	2,449,509

EXPLANATION: Contingency due to uncertainty of operations  
Enterprise Reserve Fund (ERF)

		710,090	808,897	878,164	949,509
		1,500,000	1,500,000	1,500,000	1,500,000

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
481110	Transfers to Other Funds	300,000	300,000	300,000	300,000

EXPLANATION: Additional Transfer to EM&R Budget

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
501101	Principal Payment	2,427,600	3,501,200	3,585,343	3,669,862

EXPLANATION: Debt principal payments made to Ramsey County and Washington County.  
Includes purchase of R&E Center, Administration Building/RDF Buildout loan, and Enhancement Building

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
502101	Interest Payment	1,446,000	1,367,600	1,285,352	1,199,014

EXPLANATION: Debt interest payments made to Ramsey County and Washington County.

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
541101	Remittance To State	173,500	173,500	200,000	206,000
	Subtotal	4,181,700	5,176,900	5,270,695	5,280,876
		-	-	-	-
		-	-	-	-

EXPLANATION: Payments to MN Department of Revenue for SWM Tax.

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
541106	County CEC	134,600	134,600	200,000	206,000

EXPLANATION: County CEC tax collected from non-license haulers and citizens.

## Ramsey/Washington Recycling & Energy Board Recycling & Energy Center - Facility

**LINE ITEM EXPLANATIONS**

Total Expenditure	55,699,100	60,184,100	65,648,301	73,205,219
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**REVENUE EXPLANATIONS**

Facility Revenue

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
311766	Tipping Fee	53,905,500	57,915,000	64,071,153	71,589,756

EXPLANATION: Fee charging haulers. 2025 fee is \$130/ton, 2026 fee is \$142/ton, 2027 fee is \$159/ton

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
311767	Tipping Fee Special	251,600	251,600	259,148	266,922

EXPLANATION: Special Fees for certain items like tires, mattresses, etc.

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
311768	Tipping Fee Private	544,500	585,000	602,550	620,627

EXPLANATION: Special fees charged to citizens and unlicensed self haulers

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
311539	County CEC	134,600	134,600	200,000	206,000

EXPLANATION: Revenue associated with collecting Ramsey and Washington counties County Environmental Charge

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
319103	Recovery- Current Yr Exp	15,000	15,000	15,450	15,914

EXPLANATION: Recovery of current year expense

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
353152	Solid Waste Management Tax	173,500	173,500	200,000	206,000

EXPLANATION: R&E Center must collect the Solid Waste Management Tax (SWMT) from self-haulers who have a waste delivery agreement but not filed an SWMT exemption certificate with the R&E Center

Account Code	Account Name	2024 Approved	2025 Approved	2026 Proposed	2027 Proposed
318102	Interest	300,000	300,000	300,000	300,000

EXPLANATION: Interest revenue

**Ramsey/Washington Recycling & Energy Board**  
**Recycling and Energy Center - Equipment Maintenance Fund**

<b>EQUIPMENT/MAINTENANCE</b>	<b>2024 Approved Budget</b>	<b>2025 Approved Budget</b>	<b>2026 Proposed Budget</b>	<b>2027 Proposed Budget</b>	<b>Change in Budget</b>
<b>APPROPRIATIONS:</b>					
Equipment	795,000	1,270,000	1,491,600	993,848	221,600
Maintenance	1,300,000	1,799,251	1,000,000	2,790,000	(799,251)
Total Appropriations	<u>2,095,000</u>	<u>3,069,251</u>	<u>2,491,600</u>	<u>3,783,848</u>	<u>(577,651)</u>
<b>REVENUE:</b>					
Sale of Recyclable Materials	1,780,000	1,780,000	1,650,000	1,650,000	(130,000)
Additional Transfer - Proposed	300,000	300,000	300,000	300,000	-
Total Revenue	<u>2,080,000</u>	<u>2,080,000</u>	<u>1,950,000</u>	<u>1,950,000</u>	<u>-</u>
<b>TOTAL</b>					
Appropriations	2,095,000	3,069,251	2,491,600	3,783,848	(577,651)
Revenue/Fund Balance Transfer	2,080,000	2,080,000	1,950,000	1,950,000	(130,000)
Reserve for Future Years	<u>(15,000)</u>	<u>(989,251)</u>	<u>(541,600)</u>	<u>(1,833,848)</u>	<u>447,651</u>
Cumulative Reserve	2,789,260	6,036,529	5,494,929	3,661,081	-

**Ramsey/Washington Recycling & Energy Board**  
**Recycling & Energy Center - Equipment & Maintenance Fund**

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**LINE ITEM EXPLANATIONS**

**APPROPRIATIONS EXPLANATIONS**

Account Code	Account Name	2024 Approved Budget	2025 Approved Budget	2026 Proposed Budget	2027 Proposed Budget	Change in Budget
441201	Equipment	795,000	1,270,000	1,491,600	993,848	475,000

EXPLANATION: These items meet the threshold for capitalization

Account Code	Account Name	2024 Approved Budget	2025 Approved Budget	2026 Proposed Budget	2027 Proposed Budget	Change in Budget
443101	Maintenance	1,300,000	1,799,251	1,000,000	2,790,000	499,251

EXPLANATION: These items are just maintenance

**REVENUE EXPLANATIONS**

Account Code	Account Name	2024 Approved Budget	2025 Approved Budget	2026 Proposed Budget	2027 Proposed Budget	Change in Budget
317321	Sale of Recyclable Materials	1,780,000	1,780,000	1,650,000	1,650,000	-

EXPLANATION: Board Resolution R&EB-2017-3 approves the use of revenue from the sale of recyclable material to support the Equipment & Maintenance Fund

Account Code	Account Name	2024 Approved Budget	2025 Approved Budget	2026 Proposed Budget	2027 Proposed Budget	Change in Budget
341208	Additional Transfer - Proposed	300,000	300,000	300,000	300,000	-

EXPLANATION: Additional Board Proposed Transfer

**SUBJECT: 2026 - 2027 Equipment Maintenance & Replacement Budget**

Capital Expense and Repair/Maintenance Expense Estimates - 6 years - 2026 thru 2030

Estimates based on past expense for similar projects/purchases

Capital Improvements -Equipment/Maintenance Fund	2024	2025	2026	2027	2028	2029	2030
<b>Replace Mobile Equipment - Aluminum Walking Floor RDF Trailers</b>	\$ 720,000	\$ 720,000	\$ 741,600	\$ 763,848	\$ 786,763	\$ 810,366	\$ 834,677
<b>Cyclones/Dust Collection</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Front End Loader (rebuild)- Includes 1 set of tires at \$45k</b>	\$ -	\$ 779,251	\$ 400,000	\$ -	\$ 500,000	\$ 500,000	\$ 500,000
<b>MO20A- (Flat in feed conveyer before MO22A, MSW is loaded on this conveyer from tipping floor)- Complete rebuild every 5 years.</b>	\$ -	\$ -	\$ -	\$ 350,000			
<b>Yard Tractor</b>	\$ -	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
<b>Secondary Disc Screen Rebuild- Every other year rebuild. Based off of last 2 purchases they have increased 5-6K per set.</b>	\$ -	\$ 120,000	\$ -	\$ 140,000	\$ -	\$ -	
<b>Scale house remodel</b>							
<b>Tipping Floor</b>	\$ 50,000	\$ 50,000	\$ 75,000	\$ 75,000	\$ 1,200,000	\$ -	\$ 75,000
<b>Camera system PLC upgrade</b>					\$ 150,000		
<b>Oil and Water Separator</b>	\$ -	\$ -					
<b>Bailer Relining</b>	\$ -	\$ -	\$ 10,000	\$ -	\$ -	\$ -	
<b>Primary Disc Screen Rebuild</b>	\$ 350,000	\$ -	\$ 40,000	\$ 450,000			
<b>Parking Lot Resurfacing</b>	\$ 250,000	\$ -	\$ 50,000	\$ 75,000	\$ -	\$ -	
<b>Flail Roof Area/Replacement</b>	\$ 250,000	\$ -	\$ 50,000				
<b>DC Drives for Primary Disk Screens</b>	\$ 150,000	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>C9's Retro</b>	\$ 100,000	\$ -	\$ 75,000	\$ -	\$ -	\$ -	
<b>Control Room Computers and Upgrade Software - needs to be done every 3 to 4 years.</b>	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Skid Loader</b>	\$ 75,000	\$ -	\$ -	\$ 80,000	\$ -	\$ -	\$ 90,000
<b>Backhoe</b>	\$ -	\$ -	\$ 150,000				
<b>MO22A- (Horizontal In feed Conveyer)- Complete rebuild every 3 years.</b>	\$ -	\$ 600,000	\$ -	\$ -	\$ 600,000	\$ 450,000	
<b>Dust Control System Turn Trailer</b>	\$ -	\$ -					
<b>2nd floor HVAC</b>	\$ -	\$ -					
<b>DCB Infeed Rebuild</b>	\$ -	\$ -				\$ 750,000	
<b>MO22B- (Horizontal In feed Conveyer)- Complete rebuild every 3 years.</b>	\$ -	\$ 600,000	\$ -	\$ -	\$ 600,000	\$ 450,000	
<b>OBW Rotors and Pumps</b>	\$ -		\$ 100,000	\$ -	\$ 125,000	\$ 125,000	
<b>MO20B-(Flat in feed conveyer before MO22A, MSW is loaded on this conveyer from tipping floor)- Complete rebuild every 5 years.</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Radiation Detector</b>	\$ -	\$ -					
<b>C1 Tail Upgrade</b>	\$ -						
<b>Dust Control Replacement</b>	\$ -	\$ -					
<b>Flail Mill Grate Cradles</b>	\$ -	\$ -					
<b>Tipping floor wall repair</b>	\$ 50,000	\$ 50,000	\$ 50,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
<b>New Scales for the Scale House</b>			\$ 300,000				
<b>Additional Tipping Floor Wall Repair, East Wall</b>			\$ 50,000	\$ 50,000			
<b>New Flail Housings</b>			\$ 50,000	\$ 1,500,000	\$ 1,200,000		
<b>Scale house remodel</b>				\$ 75,000			
<b>Fork Truck Replacement</b>			\$ 75,000				
<b>Update Head Pulleys with controls</b>			\$ 100,000				
<b>C6 Scales 2026</b>			\$ 100,000				
<b>Loader Purchase</b>					\$ 600,000		

**SUBJECT: 2026 - 2027 Equipment Maintenance & Replacement Budget**

Vent Fan			\$ 75,000				
Replace MCC-1A and MCC-1B							
<b>Total</b>	\$ 2,095,000	\$ 3,069,251	\$ 2,491,600	\$ 3,783,848	\$ 5,836,763	\$ 3,160,366	\$ 1,724,677

<b>Beginning Cumulative Reserve</b>	\$ 2,804,260	\$ 7,025,780	\$ 6,036,529	\$ 5,494,929	\$ 3,661,081	\$ (95,682)	\$ (1,176,049)
<b>Revenue from Recyclables</b>	\$ 1,780,000	\$ 1,780,000	\$ 1,650,000	\$ 1,650,000	\$ 1,780,000	\$ 1,780,000	\$ 1,780,000
<b>Additional Board Approved Transfer</b>	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
<b>Ending Cumulative Reserve</b>	\$ 2,789,260	\$ 6,036,529	\$ 5,494,929	\$ 3,661,081	\$ (95,682)	\$ (1,176,049)	\$ (820,726)



**RAMSEY/WASHINGTON  
RECYCLING & ENERGY**  
CONNECTING VALUE TO WASTE

<b>R&amp;E BOARD FACILITY &amp; FINANCE COMMITTEE MEETING DATE:</b>		April 9, 2026		<b>AGENDA ITEM:</b>		IV.e	
<b>SUBJECT:</b>	Feasibility Study						
<b>TYPE OF ITEM:</b>	<input checked="" type="checkbox"/>	INFORMATION	<input type="checkbox"/>	POLICY DISCUSSION	<input type="checkbox"/>	ACTION	
<b>SUBMITTED BY:</b>	Trista Martinson, R&E Executive Director						

**FACILITY & FINANCE COMMITTEE ACTION REQUESTED:**

For information only.

**EXECUTIVE SUMMARY:**

A review of existing environmental conditions at the former Gerdau steel mill site indicates that the majority of identified external environmental impacts are known, regulated and generally well managed under current oversight. Based on available information, most environmentally constrained areas should not be prioritized for redevelopment in the near term, with the exception of select areas where remediation and closure are already anticipated as part of future site transition activities.

Several Solid Waste Management Units (SWMUs), landfills, cooling ponds and other environmentally regulated features are currently under oversight by the Minnesota Pollution Control Agency (MPCA). With the exception of the cooling ponds, these areas appear to be well maintained and operating as intended. Existing groundwater and leachate collection systems associated with the SWMUs and landfills are functioning effectively, with required permits in place and treated discharges remaining compliant with Metropolitan Council Environmental Services sewer requirements. To better inform long-term financial planning, it is recommended that historical operations and maintenance costs for the past five years be requested, along with information on any anticipated repairs or system upgrades. Financial assurance documentation provides high-level cost estimates, and a consolidated list of follow-up questions is being developed for submission to Gerdau.

The cooling ponds represent a notable exception and will require active remediation and formal closure. Current assumptions include treatment of the liquid contents and placement of fill to achieve existing grade conditions. Closure activities will require additional permitting and oversight from the MPCA, and high-level cost estimates for this work are being developed for inclusion in the feasibility analysis.

**SUBJECT:** *Feasibility Study*

Off-site environmental impacts have largely been addressed through prior remediation efforts. Impacts to Northstar Lake were remediated in 2013, and corrective actions associated with wetlands on the north side of the property were completed in 2025. However, potential impacts within the yard area remain insufficiently characterized due to the absence of reported subsurface borings. Given the site's historical use for shredder operations and material and equipment storage, it is recommended that soil borings be completed prior to acquisition to better assess the presence and extent of any residual contamination.

From an infrastructure standpoint, a desktop review of the on-site rail spurs is currently underway. Should additional field verification or photographic documentation be required, coordination with Gerdau will be pursued to facilitate site access.

Environmental considerations within the plant buildings introduce additional complexity. Asbestos remediation has been completed in the administration building and several other structures; however, other conditions present material risks. A large mass of solidified steel waste—referred to as the “skull”—remains within one of the buildings, resulting from a historic molten steel spill. Removal of this material would be technically challenging and costly, and any redevelopment plans involving this area should carefully account for the associated cost and schedule implications. Additionally, multiple open pits within the building are hydraulically connected to groundwater, creating potential exposure pathways. Since the plant shutdown, incidents of trespassing and vandalism have occurred, and anecdotal reports indicate that unidentified liquids may have been introduced into these pits. Securing the site will be a necessary prerequisite to any future development activity.

Limited documentation exists regarding the overall condition and functionality of the plant buildings. A comprehensive building condition assessment will be required at a later stage to inform decisions related to demolition, selective decommissioning or reuse. At this stage, redevelopment of exterior areas appears significantly more straightforward than building reuse and is likely to represent the most feasible path for early-phase development.

To support future planning, a draft permit matrix has been prepared that identifies potential regulatory requirements, associated timelines and anticipated applications across various development scenarios. While intentionally comprehensive and likely inclusive of permits that may ultimately prove unnecessary, the matrix is intended to ensure that all relevant considerations are identified early and will be reviewed in detail at an upcoming meeting.

Evaluation of barge access and riverfront development is ongoing. Given that wetlands and open water features comprise a substantial portion of the site, regulatory coordination and permitting will be critical. The maritime and coastal team is currently reviewing applicable permit requirements and developing high-level cost estimates for bulkhead installation, recognizing that final costs will be

**SUBJECT:** *Feasibility Study*

design-dependent. Assumptions are also being developed to support grading the site to achieve a flat, developable condition suitable for future improvements. In parallel, information on potential grant opportunities related to new river access and bulkhead construction is being gathered and will be incorporated into the financial and funding analysis.

Finally, stakeholder engagement strategy and timing have not yet been formally addressed beyond initial discussions. Identification of key stakeholders and alignment on notification milestones will be an important next step and is proposed as a topic for the next project meeting.

**ALIGNMENT WITH STRATEGIC PLAN:**

**Strategic Goal 3A:** Prioritized waste reduction and diversion

**Strategic Goal 3C:** Partnerships for innovative hub-and-spoke resource recovery system


**Strategic Initiative 3C ii:** Develop public/private partnerships to establish a clean energy campus in the metro area

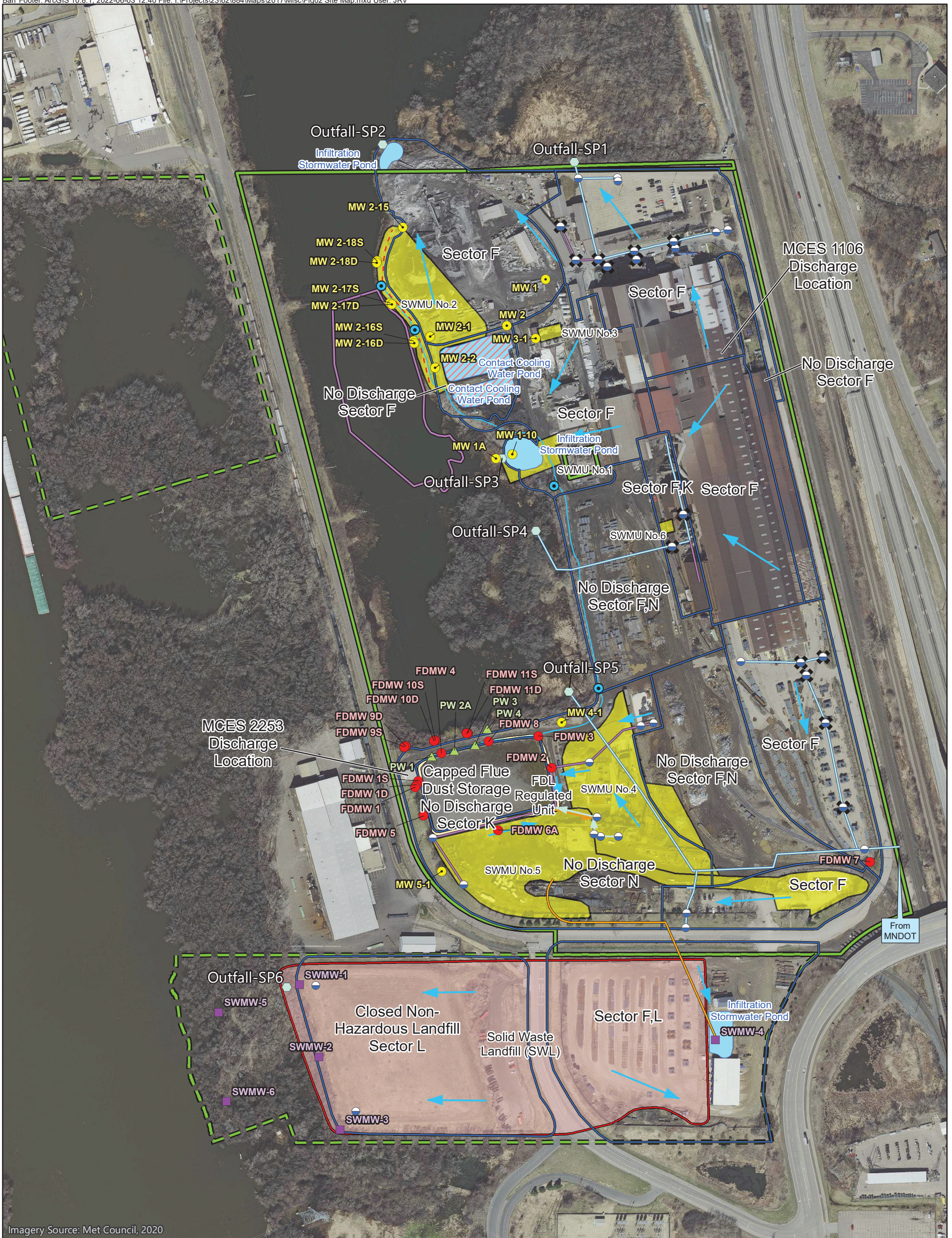
**ATTACHMENTS:**

1. St. Paul Mill Property Site Map

**FINANCIAL IMPLICATIONS:**

The current RFP contract is obligated from the 2025 budget.

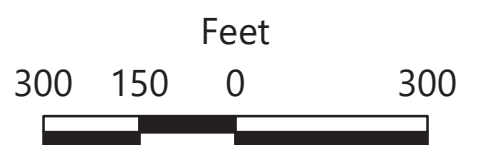
AUTHORIZED SIGNATURES	DATE
R&E EXECUTIVE DIRECTOR 	3/24/26



Imagery Source: Met Council, 2020

- FDL Monitoring Well
- SWMU Monitoring Well
- ▲ Pump-Out Well
- SWL Monitoring Well
- Outfall
- Sump/Catch Basin
- Manhole
- ⊗ Sump/Catch Basin w/ Filter Sock
- Storm Sewer
- Stormwater Collection System
- HDPE Piping From Pond for Dust Control
- Forcemain (Reuse at Shredder)
- Shredder Water Collection System (Process Water)
- SWMU No.2 Draintile
- SWMU No.2 Forcemain
- Closed Flue Dust Landfill (FDL)
- Closed Solid Waste Landfill (SWL)
- Non-RCRA Facility Property Boundary
- RCRA Facility Property Boundary
- Solid Waste Management Unit (SWMU)
- Work Area (Dredge Extent)
- Watershed Divide
- General Flow Direction
- Infiltration/Stormwater Pond
- Contact Cooling Water Pond (No Discharge)

**SITE MAP**  
Gerda  
St. Paul, Minnesota





**RAMSEY/WASHINGTON  
RECYCLING & ENERGY**  
CONNECTING VALUE TO WASTE

<b>R&amp;E BOARD FACILITY &amp; FINANCE COMMITTEE MEETING DATE:</b>		April 9, 2026		<b>AGENDA ITEM:</b>		V.	
<b>SUBJECT:</b>	Updates and Reports						
<b>TYPE OF ITEM:</b>	<input checked="" type="checkbox"/>	INFORMATION	<input type="checkbox"/>	POLICY DISCUSSION	<input type="checkbox"/>	ACTION	
<b>SUBMITTED BY:</b>	Trista Martinson, R&E Executive Director						

**FACILITY & FINANCE COMMITTEE ACTION REQUESTED:**

For information only.

**EXECUTIVE SUMMARY:**

Staff will provide updates on R&E efforts and operations, including:

- a. Facility Update

**ALIGNMENT WITH STRATEGIC PLAN:**


Strategic Initiative 3Aii: Continue to operate an industry-leading waste processing facility and innovate for increased landfill diversion.

**ATTACHMENTS:**

None.

**FINANCIAL IMPLICATIONS:**

None.

<b>AUTHORIZED SIGNATURES</b>	<b>DATE</b>
<b>R&amp;E EXECUTIVE DIRECTOR</b> 	3/24/26