

Hernando County

Fiscal Year 2025 Solid Waste Revenue Sufficiency Study

May 30, 2025

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May 30, 2025

Mr. Scott Harper
Solid Waste Services Manager
Hernando County – Solid Waste and Recycling Department
14450 Landfill Road
Brooksville, FL 34614

Subject: Fiscal Year 2025 Solid Waste Revenue Sufficiency Study

Dear Mr. Harper:

Raftelis Financial Consultants, Inc. ("Raftelis") is pleased to submit this report for your review and consideration regarding the preparation of a 10-year revenue sufficiency study (the "Study") for the Solid Waste and Recycling Department (the "Department") on behalf of Hernando County's (the "County") solid waste system (the "System"). The projected forecast period being evaluated encompasses the Fiscal Years 2025 (current budget year) through 2035 (the "Forecast Period") where the accounting period from October 1 through September 30 is the "Fiscal Year" or "FY." The following identifies the primary purpose of the Study:

- Identify the sufficiency of revenues derived from the current charges for solid waste collection and disposal service to fund the projected expenditures of the Department and provide sufficient net revenues to fund necessary transfers for future landfill closure, long-term care, and expansion.
- Evaluation of the System's overall financial position and cash balances / reserves relative to identified need (i.e., accumulated landfill closure and long-term care liabilities, operating capital, etc.), best management practices, and financial targets.

The Study is based on information provided by Department staff including, but not limited to, collection and disposal assessment units, historical waste deliveries to County facilities, historical financial operating results, budgetary information, capital plans, and long-term liabilities associated with long-term care and closure of the County's landfills.

Based on the assumptions and analyses reflected in this report, which should be read in its entirety, we are of the opinion that the current rates of the Department will not be sufficient to meet the projected revenue requirements of the Department for the Forecast Period.

The following table ES-1 provides a summary of the identified rate revenue adjustments for the Forecast Period recognizing financial projections under current operations.

Table ES-1. Identified Rate Revenue Adjustments by Fiscal Year

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Disposal System Assessment ^[1]	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
Disposal System Tipping Fees ^[1]	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
Collection System ^{[1] [2]}	7.31%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%

[1] Represents the projected percent increase to rate revenues identified to meet the projected funding requirements of the respective disposal and collection system.

[2] Represents estimated pass-through adjustments for collection customers in the Mandatory Collection Area of the County. Amounts may vary based on final calculations of contractual indices.

As can be seen above, the disposal fee adjustments (i.e., disposal assessment and tipping fees) and the collection system rate adjustments are generally consistent annually. The following provides a general listing of the key factors driving the need to adjust revenues:

- 1) Disposal System Rate Revenue Adjustments:
 - a) General inflation in the cost of existing operating expenses, which is assumed to average approximately 3.41% per year throughout the Forecast Period.
 - b) Increased funding for a landfill cell expansion to provide the County with approximately 25 years of lined cell capacity and construction began in the Fiscal Year 2023.
 - c) Continued funding of the storm reserve fund with a target balance of approximately \$2.0 million to ensure the County has necessary funds for debris clean up.
 - d) Incremental growth in operating expenses associated with the implementation of a composting program to address sludge disposal from the County's wastewater treatment facilities and disposal of yard waste, which is currently being land applied and not considered as a sustainable means of disposal.
- 2) Collection System Rate Revenue Adjustments:
 - a) The projected rate revenue adjustment for FY26 is necessary to fund the increased contracted cost of collection services with Coastal Waste. Projected rate adjustments in subsequent fiscal years are intended to provide annual indexing to account for rising costs associated with collection operations, including labor, vehicles, fuel, and other related expenses. These adjustments are based on the Bureau of Labor Statistics' Water, Sewer, and Trash Index, which has averaged an annual increase of approximately 4.03% over the past decade.

Based on the rate revenue adjustments identified for the disposal system, a rate alternative was developed in efforts to minimize customer rate impacts. The identified rates are projected to fund the revenue requirements of the System and maintain adequate cash reserves while phasing in rate adjustments over time.

Table ES-2 provides a summary of the principal assessments and fees recommended for the Fiscal Year 2025.

**Table ES-2. Summary of Existing and Identified Rates –
Fiscal Year 2025**

Description	Existing 2025	Identified 2026
<u>Assessments:</u>		
Collection [1]	\$202.56	\$217.37
Disposal	98.04	101.23
Gross Assessment [2]	\$300.60	\$318.60
Assessment Paid in February = 1% Discount	\$297.59	\$315.41
Assessment Paid in January = 2% Discount	294.59	312.23
Assessment Paid in December = 3% Discount	291.58	309.04
Assessment Paid in November = 4% Discount	288.58	305.85
Multi-Family	\$88.61	\$91.49
<u>Tipping Fees per Ton by Waste Type</u>		
MSW / Garbage	\$60.50	\$62.47
Yard Waste	54.50	56.27
C&D	76.00	78.47
Sludge	60.50	62.47
Tires	150.00	154.88
Tires (Off Road)	200.00	206.50
Personal Watercraft	60.50	62.47
<u>Convenience Center</u>		
Cost Per Visit	\$0.00	\$15.00

[1] Existing rates for Fiscal Year 2025 as adopted by the BOCC. Recommended Fiscal Year 2026 rates represent a pass-through adjustment for collection customers in the Mandatory Collection Area of the County. Amounts based on requested adjustment by the Franchise Hauler.

[2] Reflects gross assessments before early prepayment discounts as allowed by Florida Statutes, Chapter 197.

As can be seen above, the recommended rates are designed to recover the targeted revenues as indicated in Section 8 of this report. It is recommended that the County consider adoption of the recommended convenience center rate per visit, which was determined based on information related to the estimated number of visits to the convenience centers and the total operating costs of the convenience centers. It is recommended that the County annually review the financial forecast to confirm the timing and level of required future rate revenue adjustments.

We appreciate the opportunity to be of service to the County and the Department and would like to take the opportunity to thank the staff for their efforts and time in providing necessary guidance, provision of data, as well as explanation of recent historical events affecting operations for which this study relied upon.

Respectfully submitted,

Mr. Scott Harper
Hernando County Solid Waste
May 30, 2025
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Section 1: General

Scope of Services

On behalf of the Hernando County (the "County") Solid Waste and Recycling Department (the "Department"), Raftelis Financial Consultants, Inc. ("Raftelis") was tasked with the preparation of a 10-year revenue sufficiency study of the solid waste system (the "System") encompassing the Fiscal Years 2025 (the current budget year) through 2035 (the "Forecast Period") where the accounting period from October 1 through September 30 is the "Fiscal Year" or "FY." Specifically, Raftelis was tasked with:

- Updating the 10-year financial forecast model to analyze the financial and business activities of the Department, including evaluating changes over time to the following components of the enterprise operations:
 - Growth or declines in collection and disposal units and waste tonnage deliveries by category of waste.
 - Density of delivered waste affecting the capacity utilization of the County landfills.
 - Inflation of expenses or changes in System operations affecting costs.
 - Long-term liabilities for landfill closure and post-closure costs.
 - Capital funding requirements and issuance of additional debt.
 - Cash reserves and investment income recognized by fund type and purpose (e.g., operating versus capital funds).
 - Compliance requirements of the System, such as the financial assurance requirements of the Florida Statutes from landfill closure or rate covenants associated with the issuance of additional debt, if applicable.
- Evaluation of the System's overall financial position and minimum fund balance reserves relative to best management practices and requirements for accumulated landfill closure and long-term care liabilities.

This report provides a summary of the recent trends, study methodology, principal assumptions, findings, and an overview of the projected financial position of the Department.

Introduction

The Department is responsible for the solid waste disposal of approximately 87,000 residential households and multi-family units and for the solid waste collection of approximately 44,700 residential households throughout the County. The Department processed over 218,000 tons of solid waste during the Fiscal Year 2024, including approximately 45,000 tons of municipal solid waste ("MSW") deliveries from commercial businesses. The principal waste types received by the County include class I waste (i.e., MSW / garbage), construction and demolition debris ("C&D"), yard waste, tires, and hazardous household wastes. Source-separated, co-mingled recyclables are also received.

During Fiscal Year 1990, the County closed operations at the Croom Class I Landfill ("Croom Landfill"). The County annually budgets from operations for the post-closure operating expenses associated with the

Croom Landfill (e.g., groundwater monitoring, leachate, and stormwater management, etc.). Concurrent with the closure of the Croom Landfill, the County constructed and placed into operation the Northwest Waste Management Facility (the "Northwest Landfill") which included class I and C&D landfills to continue waste disposal operations.

The Northwest Landfill is designed for incremental expansion and operation in cells. A total of seven contiguous class I disposal cells are currently planned for the site. Three of the eight class I landfill cells have been constructed. Cells 1 and 2 have reached capacity and were closed in July 2014, while Cell 3 is currently active. The County had an estimated 1.7 million cubic yards or approximately seven to eight years of disposal capacity remaining in Cell 3 at the outset of the Forecast Period. Based on current forecasts, Cell 3 is expected to reach capacity by Fiscal Year 2027. Prior to that date, the County will require capital investment of approximately \$28 million in design and construction costs (estimated in 2023 dollars) to expand the Northwest Landfill into Cell 4.

Section 2: Enterprise Fund and Revenue Sufficiency Methodology

The Department operates and is established as an enterprise fund. As such, the enterprise fund must have revenues equal to the cost of services provided by the System and the County must establish rates sufficient to cover the cost of operating, maintaining, repairing, and financing the System. According to the Governmental Accounting Standards Board:

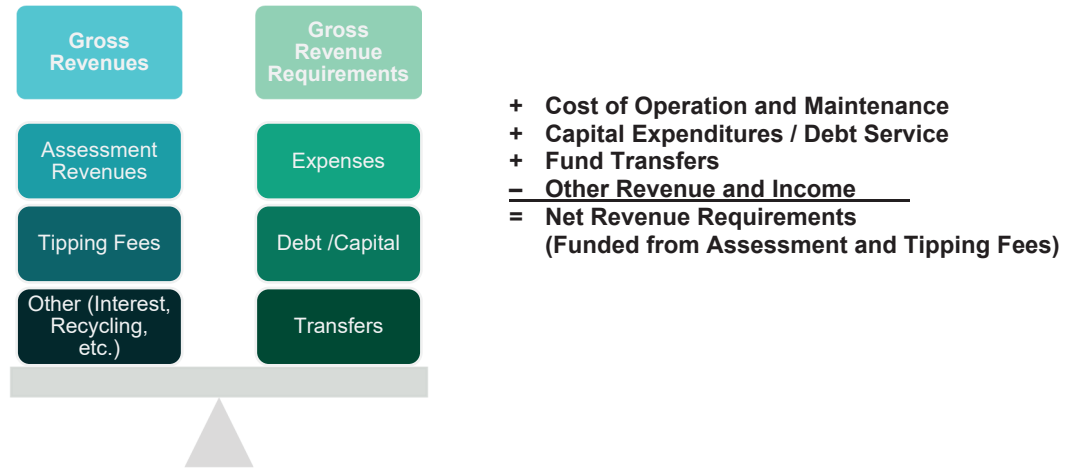
Enterprise Funds should be used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that costs of providing services to the general public on a continuing basis be financed or recovered primarily through user charges.

The Department has historically maintained a positive financial position and annually re-evaluates the sufficiency of rate and fee revenues through the budgetary and residential assessment setting procedures. The management within the Department is also responsible for evaluation of monthly financial and operating statistics.

In order to evaluate the existing and forecasted financial position of the System the following methodology was recognized:

1. An evaluation of the service area requirements for the Department was reviewed. This included an analysis of the recent historical trends in customers served and waste generation tonnage statistics in order to provide: i) a representative forecast of System needs from a financial standpoint; and ii) a projection of rate revenues consistent with the projected service area needs.
2. Collection and disposal service-related costs were independently evaluated in order to determine the sufficiency of fees for services. Revenue and cost allocation reviews were performed by budgetary line item and reviewed with staff.
3. A projection of the net revenue requirements funded from collection and disposal fees were analyzed utilizing the following approach:

Figure 1. Net Revenue Requirements Approach



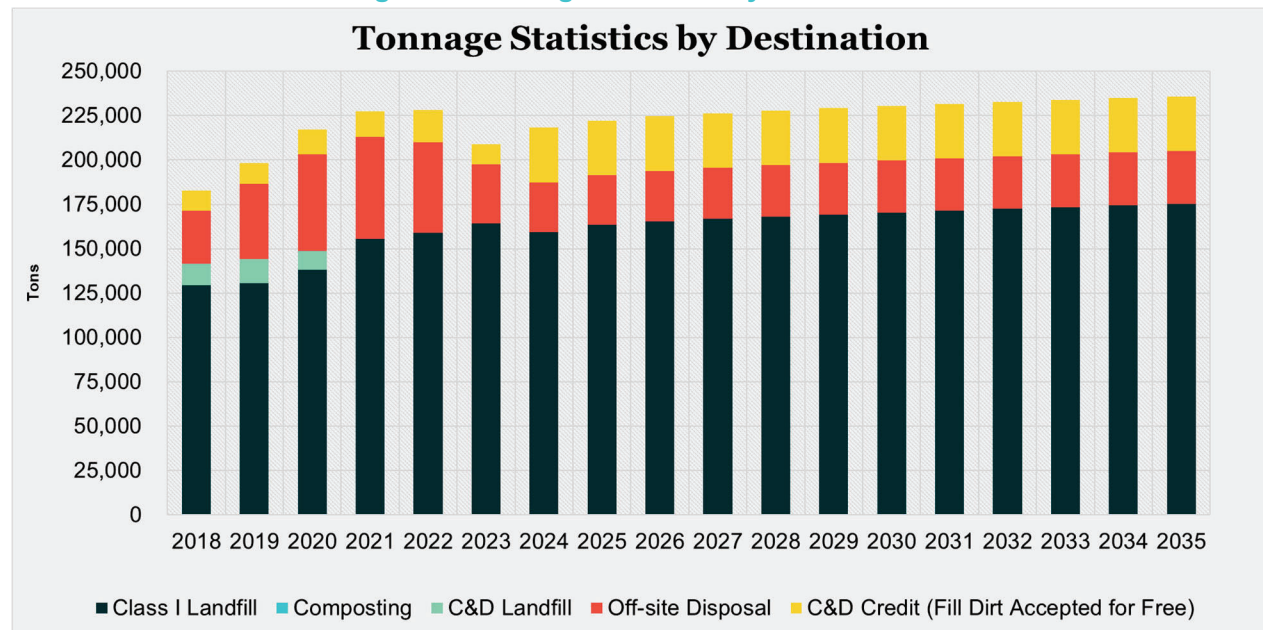
4. Included as a component of net revenue requirements was the development of a funding plan for the System capital equipment and facility improvements. The funding of these capital expenditures recognized the use of available cash reserves, user fees, and proposed debt.
5. The cash position of the System was evaluated and taken into consideration through the identification of targeted minimum ending cash balances in order to adequately reserve working capital balances for operations, regulatory compliance, and anticipated capital funding needs of the System.
6. The estimated annual System rate adjustments that would be required to fund the net revenue requirements and meet the overall financial needs of the System.

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Section 3: Customer and Tonnage Statistics

The historical waste tonnage statistics are based on waste material summary reports provided by Department staff. The County has generally observed increases in waste deliveries during the five-fiscal year historical period of Fiscal Years 2018 through 2022. The increase in waste deliveries to the System is believed to be associated with a general improvement in the economy and growth within the County. Figure 2 illustrates these changes and projections of waste tonnages by type.

Figure 2. Tonnage Statistics by Destination



The majority of solid waste deliveries are associated with class I waste deliveries. Other major waste streams include yard waste, C&D, and recycling. The County also receives hazardous waste (e.g., batteries, fluorescent bulbs, asbestos, etc.), which is contractually disposed of offsite. Based on discussions with Department staff the forecast assumes growth in waste deliveries related to anticipated growth within the County. Exhibits 1 and 2 at the end of this report provide a detailed breakdown of waste tonnage statistics.

The majority, or approximately 73%, of the solid waste tonnage delivered to the Northwest Landfill is directly associated with residential disposal customers who are charged a non-ad valorem assessment adopted by the Board of County Commissioners (the "BOCC"). The County assesses approximately 87,000 residential disposal units, comprised of 85,200 single family and 1,800 multi-family units. The typical residential unit currently generates approximately 1.156 tons of waste annually comprising: i) 1.007 tons of MSW; ii) 0.103 tons of yard waste; iii) 0.042 tons of recycling; and v) 0.005 tons of other wastes such as scrap metal, white goods, etc.

Collection service is provided by a private franchise hauler and based on the tenth amendment to the Residential Franchise Agreement No. 11-0008 with Republic Services, customers receiving collection service within the County's Mandatory Area, which primarily consists of the Spring Hill area, are charged a non-ad valorem assessment on the annual tax bill. Approximately 44,700 collection units are located within the Mandatory Area. Customers in the non-mandatory collection area can opt-in to receive service but are not required. Customers that do not wish to opt-in must contact a waste hauler directly to receive and pay for service.

Section 4: Existing Solid Waste Rates and Fees

The County principally charges customers for waste disposal services through either: i) annual non-ad valorem disposal assessment to all residential units; or ii) a tipping fee paid per ton of waste delivered to the County's Northwest Landfill site. The County last increased the disposal assessment and tipping fees for rates effective in Fiscal Year 2025. As previously mentioned, the County also charges customers within the Mandatory Area for waste collection service through an annual non-ad valorem assessment.

Annual Non-Ad Valorem Assessment

The primary components to the non-ad valorem assessment include a charge for the full cost of collection and disposal, the cost of the County property appraiser and tax collector for billing and administrative services, a mark-up to reflect the application of an early payment discount pursuant to Florida Statutes and other administrative cost reimbursement components. Authorization to charge such fees are derived from Resolution No. 2024-154 and Resolution No. 2024-175 (the "Resolution") as adopted by the BOCC. Table 1 provides a summary of the current Fiscal Year 2025 assessment.

Table 1. Existing Solid Waste Non-Ad Valorem Assessments

Description	Annual Assessment [*]
Disposal	
Single Family	\$98.04
Multi-Family	\$88.61
Collection	
Mandatory Area	\$202.56
[*] Amounts shown include an 8% markup comprised of billing and administrative services by the County Property Appraiser and Tax Collector and the early payment discount factor.	

The collection and disposal component of the assessment is intended to recover the cost of collection and disposal for the residential customer class's estimated waste deliveries. As noted, the disposal assessment includes several components in addition to the cost of solid waste services including:

- 2% administrative cost recovery component for legal fees, printing individual notices to customers and other direct administrative overhead costs. This administrative cost in the County will increase in FY26 to 3% and is accounted for in the study assumptions.
- 2% rate renewal collection expense associated with billing through the tax roll.
- 4% mark-up to incentivize early / timely payment. Customers paying the assessment in November may receive up to a 4% reduction per Florida Statutes, Chapter 197.162. The reduction declines by 1% per month after November.

With respect to the discount factor, it was assumed that the majority of customers paid early, in November, with an average discount of 3% of the disposal assessment being achieved during the Forecast Period (i.e., a reduction in fee revenue as a result of early payment averaging 3% of total assessed disposal charges).

Tipping Fees

Except for residential customers who are charged the annual assessment and are allowed to dispose of one ton annually at the landfill, all customers delivering waste to the Northwest Landfill are charged a tipping fee by weight and type of waste delivered. The existing tipping fees for the County were adopted by the BOCC through the Resolution. Table 2 provides a summary of the existing tipping fees by waste type:

Table 2. Summary of Existing Tipping Fees

Description	Fees per Ton
Residential Class I [1]	\$60.50
Commercial Class I (MSW, Sludge, Personal Watercraft)	\$60.50
C&D Debris	\$76.00
Yard Waste	\$54.50
Tire Disposal	\$150.00
Tire Disposal / Semi	\$150.00
Tire Disposal / Off-Road	\$200.00

[1] The tipping fee charged for residential class I waste is only charged to customers who have exceeded their one-ton (2,000 pound) allowance.

In addition to the charges listed above the County also charges flat fees of \$200, \$400, and \$600 unit for disposal of travel trailers, single-wide mobile homes, and double-wide mobile homes, respectively. A survey of other neighboring solid waste systems' assessments, tipping fee charges, and collection fees was compiled and is summarized on Table 3.

Table 3. Comparison of Residential Collection, Disposal, and Non-Res Tipping Fees [1]

Description	Annual Collection and Disposal Charges	Tipping Fees per Ton		
		MSW	C&D	Yard Waste
Hernando County - Existing	\$300.60	\$60.50	\$76.00	\$54.50
Other Solid Waste Systems:				
Broward County [2]	\$512.00	N/A	\$100.00	\$75.00
Charlotte County	312.87	39.28	39.28	39.28
Citrus County [4]	411.00	40.00	120.00	30.00
Collier County [3]	255.52	88.61	96.52	54.04
Desoto County	273.63	42.00	42.00	42.00
Hillsborough County [2][3]	477.89	110.00	77.48	55.00
Lee County [2][3]	318.39	63.37	67.78	42.37
Manatee County	283.80	40.00	61.00	40.00
Miami-Dade County [2]	697.00	113.19	113.19	113.19
Orange County	300.00	48.40	36.70	41.80
Palm Beach County [2][3]	486.17	42.00	80.00	35.00
Pasco County [2][3]	365.84	97.64	97.64	97.64
Polk County	337.21	36.50	36.50	22.00
Sarasota County [3]	263.96	60.85	59.91	47.43
Seminole County	293.00	41.63	41.63	41.63
Other Systems' Average	\$372.55	\$61.68	\$71.31	\$51.76
<p>[1] Unless otherwise noted, the amounts shown reflect rates in effect May 2025 and derived from Exhibit 9 found at the end of this report.</p> <p>[2] Reflects solid waste programs that utilize a resource recovery facility (waste-to-energy), as the primary means of disposal.</p> <p>[3] County is currently involved or planning a rate study, or will implement a rate revision within the next twelve months.</p> <p>[4] Citrus County has an open collection system and amounts shown assume an estimated collection cost of \$32 per month plus \$27 disposal charge based on discussions with Citrus County staff.</p>				

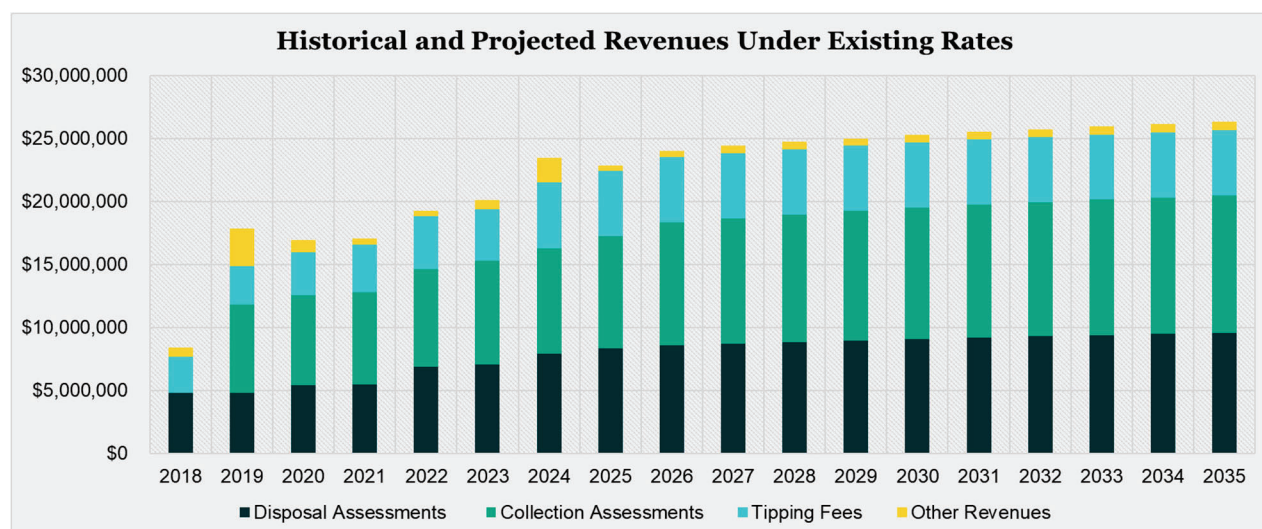
As can be seen on Table 3, the County's existing charges for solid waste services are competitive or below average when compared to other public solid waste systems reflected in the survey.

Section 5: Revenue Composition and Forecast

The Department currently generates approximately \$13.5 million in annual disposal revenues, excluding investment income. The majority or 62% of the revenues are generated from the residential disposal assessment. Waste deliveries charged a tipping fee comprise approximately 38% of the revenues, and together with the disposal assessment represent 100% of the current Department revenues.

As previously discussed in Section 4, as of Fiscal Year 2019 the Department is also responsible for solid waste collection services. Revenues associated with collection services are estimated to be approximately \$8.9 million in Fiscal Year 2025 and represent a pass-through of operating expenses related to the current agreement and administration. The total revenue for the Department, including collection service revenue, is estimated to be approximately \$22.5 million excluding investment income. Figure 3 provides recent revenue history and a forecast of future revenues under existing rates.

Figure 3. Historical and Projected Revenues Under Existing Rates



As can be seen on Figure 3 and found on Exhibits 3 and 4 at the end of this report, the revenues have grown in prior years due to adopted rate increases in Fiscal Years 2020 and 2024. The service area has exhibited a stable residential disposal unit base, which represents the majority of the System's revenues. It should be noted that amounts shown exclude investment income earned on cash reserves. The Forecast Period anticipates a minimal change in projected revenues assuming current rates for service are maintained. Other revenues shown include franchise fees, landfill gas sales, and other miscellaneous revenues.

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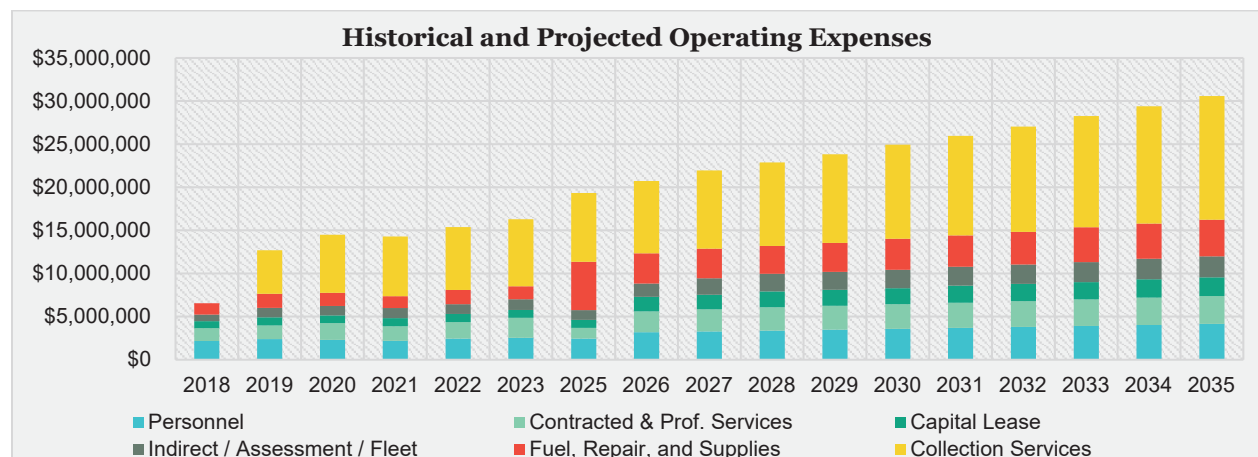
Section 6: Expenditure Composition and Forecast

The expenditures of the Department are comprised of operating and capital expenses. The Department does not currently have any indebtedness related to the operation or for the financing of capital improvements of the System. The Department has entered into several operating lease agreements for major capital equipment, but such agreements are not capital leases and are not considered as a debt of the System.

Operating Expenses

The operating expenses of the Department represent the primary recurring expenditure of the System. The four primary operating expenses of the Department include personnel, contracted and professional services, fuel and oil, and capital lease payments. These expense categories comprise approximately \$15.8 million, or 84%, of the total projected operating expenses of \$18.8 million for Fiscal Year 2024. Figure 4 provides a summary of the primary expenses for the recent historical and Forecast Period.

Figure 4. Historical and Projected Operating Expenses



Increases in expenses during the historical period are primarily related to professional services, contractual services, and personnel increases. As can be seen, as of Fiscal Year 2019 operating expenses reflect the contracted residential curbside collection services, which average approximately \$11.6 million a year annually during the Forecast Period. The rates charged to the County by the franchise hauler may be adjusted based on changes in the Water, Sewer, Trash Index (WSTI) and the Oil Price Information Service (OPIS), not to exceed 5.00%. Based on a review of the index history, contracted collection service has been escalated on average by 5.0% per year throughout the Forecast Period. It should be noted that the County accounts for residential curbside collection expenses within a separate fund and all residential curbside collection expenses are funded directly from a residential collection assessment (i.e., no disposal related revenues or charges fund collection) charged to properties that receive service.

The increase in operating expenses projected for the forecast period are due to the recent rise to inflation, as well as, expected changes in market conditions for certain contract services. The increases are primarily driven by increases to fuel, repair, and supplies. All projected expenses beyond the adopted budget amounts for Fiscal Year 2025 were escalated assuming various inflation factors ranging from approximately 2.0% to 5.0% depending on the nature of the expense. For example, personnel expenses including benefits were escalated assuming a composite factor of 3.0%, while fuel costs were escalated by approximately 6.0%

annually. The composite growth rate in overall expenses beyond the budgeted Fiscal Year 2025 amounts is assumed to be approximately 4.7% per year, which is considered reasonable for purposes of this analysis. It is assumed that inflation returns to historical averages for the purposes of long-term financial planning. For additional detail, please reference Exhibit 5 at the end of this report.

The County is anticipating developing a composting program, which will also serve as a method of disposal for yard waste and sludge. It is estimated that the composting program will be operational in Fiscal Year 2027. Operating expenses related to composting operations include i) equipment lease payments of approximately \$66,000 per year on average and ii) approximately \$70,000 per year on average for other expenses such as fuel, compliance and lab analyses, safety, maintenance, etc.

Capital Expenditures

The forecast of capital expenditures was provided by the County and were reported in Fiscal Year 2025 dollars. Table 4 provides a listing of the capital projects identified.

Table 4. Summary of Identified Capital Expenditures

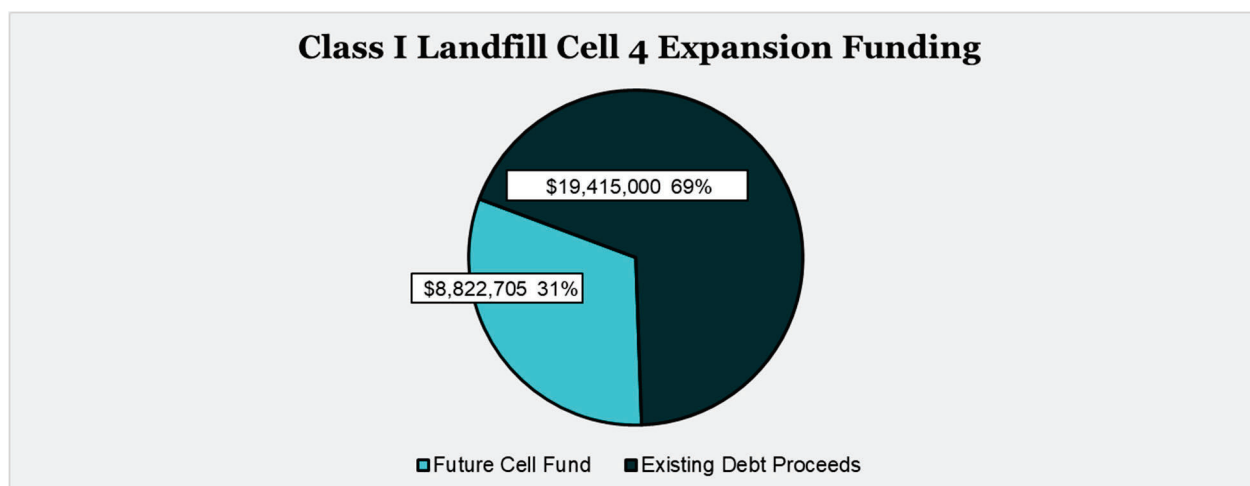
Capital Project Description	Project Cost Estimate
Class I Landfill Cell 4 – Construction and Design ¹	\$17,710,354
Capital Outlay and Allowance for Other Capital Expenditures	16,351,500
Composting Facility	3,387,359
Administration Building – NW Facility	1,641,382
Cell 3 Lateral Gas Collection System	550,000
West Convenience Center Concrete	200,000
Total Spending Fiscal Years 2025-2035	\$39,840,595

¹ Assumes use of existing debt proceeds from 2022 Revenue Bonds.

Based on discussions with Department staff, the capital needs of the system are assumed to be funded through a combination of internal funding (i.e., rates and reserves) and debt proceeds. Table 6 provides a summary of the funding plan for the Forecast Period. As can be seen in Table 4, approximately 44% of the identified capital expenditures in the capital improvement plan (CIP) are related to the construction of the Northwest Landfill Cell 4 expansion, which is expected to be completed by Fiscal Year 2027. The Landfill Cell 4 expansion is anticipated to be funded through reserve funds and existing debt proceeds as shown on Figure 5.

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Figure 5. Landfill Cell 4 Expansion Funding



The Future Cell Construction Fund, which was established for the sole purpose of funding landfill expansions, represents a minimum of the funding for Cell 4. However, based on the estimated cost and timing of the Cell 4 expansion, additional funding was needed. The remainder of the expansion, that was not funded from reserves, was debt funded. The County issued 2022 Non-Ad Valorem Revenue Bonds to fund the remainder of Cell 4 expansion cost. Below are the details of the debt issuance by the County.

Table 5. Debt Assumptions

Description	Assumption
Project Amount Funded	\$19,415,000
Fiscal Year	2022
Interest Rate	4.90%
Term	30 Years
Total Estimated Payment	\$1,234,669

The Department is anticipating developing a composting program to be operational beginning in Fiscal Year 2027. The composting program requires approximately \$3.4 million in initial capital investment for the necessary facility and equipment. The remaining improvements are related to investments associated with existing facilities and budgeted capital outlay.

Table 6 shown below provides a breakdown of the funding sources for the identified capital funding requirements for the Forecast Period.

Table 6. Capital Funding – Fiscal Years 2025-2035

Funding Source	Amount
Capital / Renewal and Replacement Fund	\$22,130,241
Existing Debt Proceeds	10,067,525
Future Cell Construction Fund	7,642,829
Grants	-
Operating Fund	-
Rate Revenues	-
Total Funding	\$39,840,595

Exhibit 6 at the end of this report provides additional detail concerning the projected capital needs and funding sources for the Forecast Period.

Section 7: Landfill Closure / Post Closure and Fund Transfers

The County programs several types of required or identified fund transfers from operating revenues primarily for: i) future closure and post-closure or long-term care liabilities; ii) future landfill expansion capital costs; iii) capital expenditures identified from the CIP; and iv) future disaster / hurricane expenditures.

Closure and Post Closure Transfers

Pursuant to the Florida Administrative Code (the "Code") 62-701.630, landfill operators within the State are required to demonstrate financial assurance for the final closure and subsequent on-going post-closure costs. The code identifies several methods for demonstrating financial assurance, but the most common is to set aside funds as landfill capacity is used in a restricted fund. This is the method employed by the County in demonstrating financial assurance. The Florida Department of Environmental Protection (the "FDEP") requires the County to annually submit proof of compliance with the financial assurance requirements of the Code.

The projected costs of closure and post-closure or long-term care are estimated at the time of permit renewal, typically every five years. The costs are determined based upon surveys of costs associated with closure and long-term care at the time of the permit renewal, which are reviewed by engineers and FDEP staff. While the closure cost is a one-time event, long-term care or post-closure expenses represent the cumulative cost of annual operating expenses such as grounds maintenance, security, site monitoring or other operating costs for a 30-year period after closure. Once the closure and long-term care costs have been estimated during permitting, such costs are then escalated annually to account for inflation based on approved inflation factors by the FDEP. Closure and post-closure cost estimates are then not formally re-evaluated until the subsequent permit renewal. Additionally, closure liability is only calculated for active landfill cells that have received or are currently receiving waste.

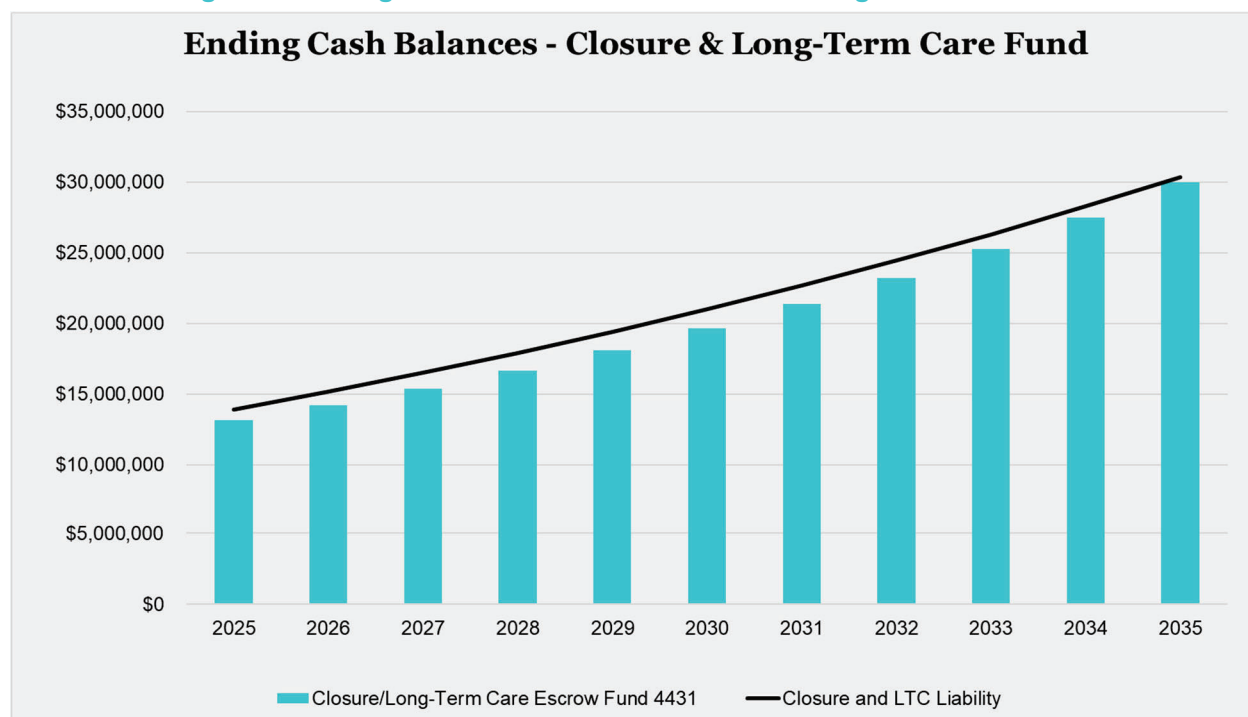
In order to estimate the capacity utilization of the landfill to determine the allocable closure liability / costs that are required for determination of financial assurance compliance, the County annually contracts for a fly-over to define the elevation of the landfill surface and calculate the volume of permitted landfill volume used during the previous year. This data provides accurate information to allow the Department to identify the remaining air space or volume of permitted capacity remaining in the constructed cells. Table 7 provides a comparison of the estimated liability based on the landfill's capacity utilization and the corresponding cash reserves reported to be held by the Department's within the Closure Fund 4471.

Table 7. Closure and Post-Closure Liability as of September 30, 2024

Active Landfill Sites	Liability	Cash
NW Landfill Cells 1-3	\$12,519,283	N/A
C&D Landfill	167,506	N/A
Total	<u>\$12,686,789</u>	<u>\$12,195,633</u>

As can be seen from Table 7, the County has restricted approximately \$12.2 million for closure and post-closure representing approximately 96% of the allocable long-term liability based on the most recent cost estimates at permit renewal. In order to fully cash fund the closure and post-closure liability for the active cells for the Northwest Landfill the financial forecast assumes annual deposits of approximately \$1.4 million during the Forecast Period. Figure 6 provide a graphical summary of the projected fund balances relative to the projected closure liabilities for the Northwest Class I landfill.

Figure 6. Ending Cash Balances – Closure and Long-Term Care Fund



As can be seen above, it is assumed that the required closure fund reserve is expected to grow with the utilization of the existing landfill capacity and due to recognized inflationary increases in the estimated cost of closure. Based on the forecast of operations, the County does not immediately fully fund the projected liability for closure and post-closure, but the assumed annual transfers are expected to result in fully funding the closure fund liability by the close of the Forecast Period.

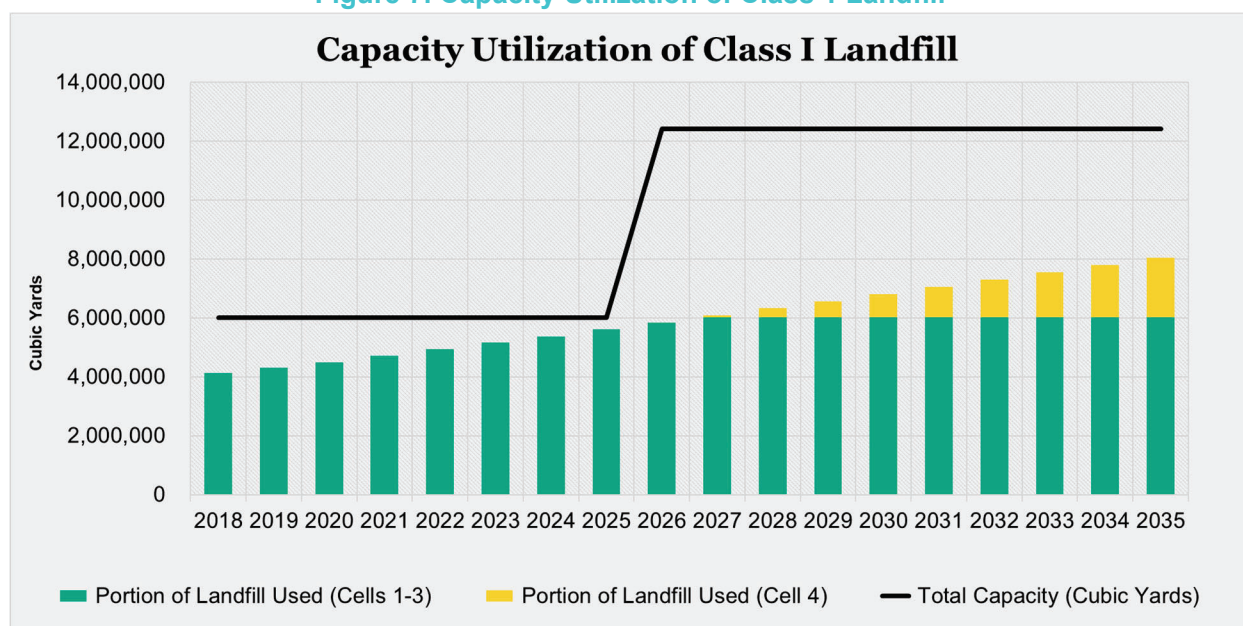
In addition to the programed transfers for the future closure of the Northwest Landfill, the County also must annually fund continued post-closure expenses associated with the closed Croom Landfill and the C&D Landfill. These transfers are projected to average approximately \$42,900 annually for the Forecast Period and are considered as an operating expense of the System.

Transfers for Future Landfill Expansion

In order to minimize the overall cost to rate payers for disposal of waste, a portion of revenues are annually set aside to minimize the need for the issuance of indebtedness to fund future landfill expansion.

With respect to the Northwest Landfill Class I disposal facilities and based on the forecast of solid waste generation and delivery to the Northwest Landfill, the County expects to reach full capacity utilization of existing Cell 3 by Fiscal Year 2028. Based on discussions with Department staff construction for the expansion of Cell 4 is expected to be completed by the end of Fiscal Year 2025 in order to provide redundancy for the System in the event of increased waste deliveries or capacity issues. However, it is not anticipated that waste will be disposed of in Cell 4 until the closure of Cell 3. Figure 7 provides a forecast of expected capacity utilization for Cells 1-3, and eventual Cell 4, of the Northwest Class I Landfill.

Figure 7. Capacity Utilization of Class 1 Landfill



Transfers for CIP Funding / Capital Funded from Rates

In addition to programed transfers for funding the long-term liabilities for closure, post-closure and expansion of the landfill, the Department budgets annual transfers to the Capital Fund 4471 for CIP needs. As discussed within Section 6, the CIP identifies the need for approximately \$39.8 million in total funding requirements, including departmental capital outlays (i.e., vehicles / equipment), and it is assumed that the Department will spend down existing cash reserves within the capital fund and operating reserves.

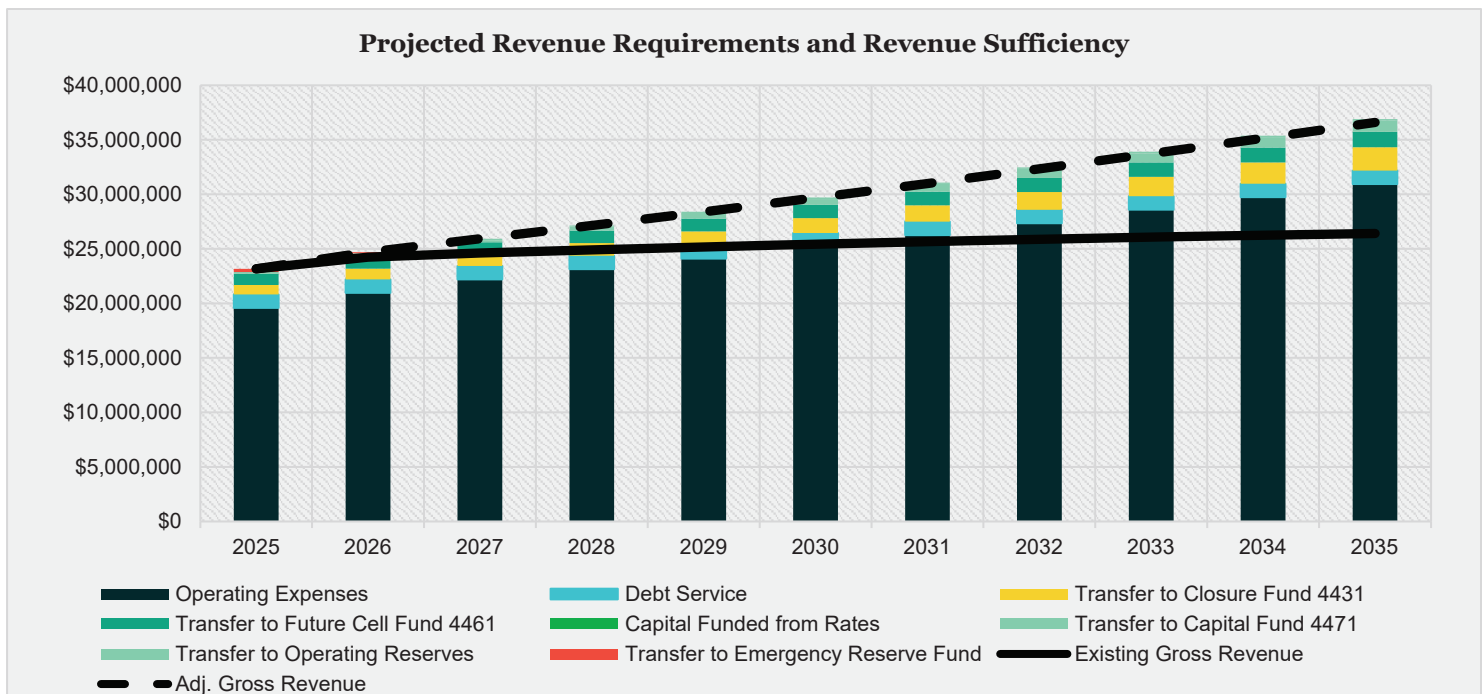
Transfers for Disaster / Debris Reserves

Due to recent natural disasters, their impacts throughout the state, and discussions with County staff, the forecast assumes the funding of the Disaster / Debris Fund 4481. The purpose of the fund is to ensure the Department has adequate cash reserves to fund major and/or unexpected storm-related expenses (e.g., debris clean-up, facility repair, etc.). Additionally, the Department having an established fund for storm-related solid waste expenses will provide relief to the General Fund, which has generally funded storm expenses. The Department is projected to transfer \$300,000 per year until 2025 and \$100,000 in 2026, to the emergency fund until the target amount of approximately \$2.0 million has been reached in Fiscal Year 2026. It is not assumed that the County will be required to use any of these reserves for the Forecast Period. To the extent the fund is needed to fund storm-related expenses, additional deposits may be required above what is anticipated in the Study.

Section 8: Revenue Sufficiency and Fiscal Position

Based on the assumptions, as discussed throughout this report, Figure 8 provides a summary of the projected revenue requirements relative to projections of revenues under existing and adjusted rates.

Figure 8. Projected Revenue Requirements



Assuming no increase in collection or disposal rates, the growth in operating expenses from inflation relative to flat revenue growth are anticipated to erode financial margins resulting in an approximate \$10.5 million annual deficiency in revenues by Fiscal Year 2035. To mitigate the decline in net revenue margins, future rate increases were recognized as shown in Table 8.

Table 8. Identified Rate Revenue Adjustments by Fiscal Year

	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
Disposal System Assessment ^[1]	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
Disposal System Tipping Fees ^[1]	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
Collection System ^{[1] [2]}	7.31%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%

[1] Represents the projected percent increase to rate revenues identified to meet the projected funding requirements of the respective disposal and collection system.

[2] Represents estimated pass-through adjustments for collection customers in the Mandatory Collection Area of the County. Amounts may vary based on final calculations of contractual indices.

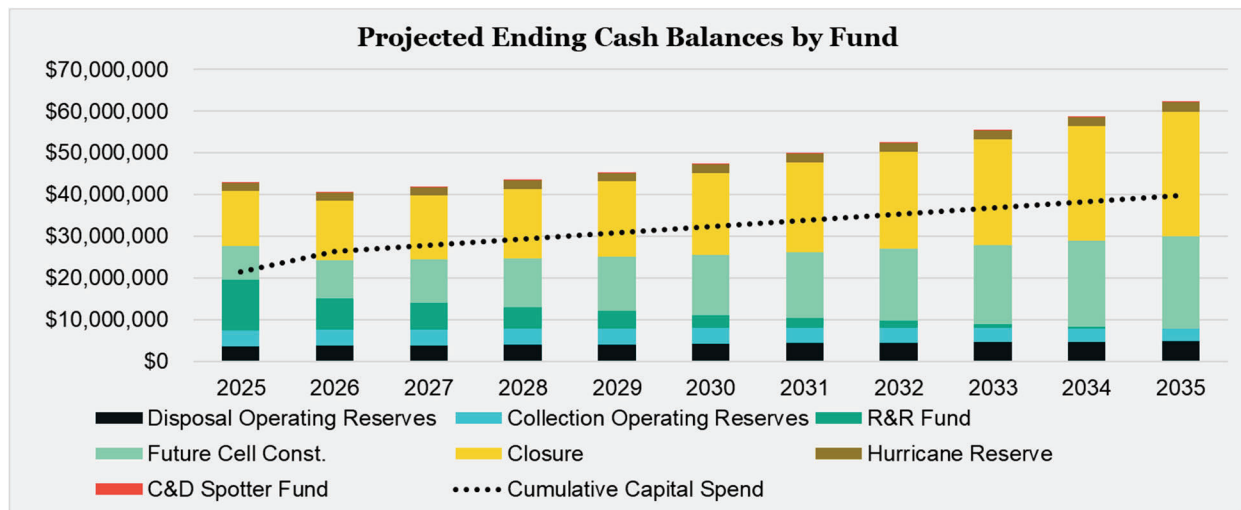
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Due to the timing for the identified rate adjustment, it is recommended that the County annually update the financial forecast and consider adopting any identified rate adjustments in the prior year to expected implementation. Assuming implementation of the identified rate adjustments, the Department is expected to:

- Maintain minimum unrestricted cash reserves equal to at least 90 days of operating expenses.
- Fully fund the allocable closure and post-closure liability by the close of the Forecast Period.
- Fully fund the identified capital needs of the System, including reservation of funds for the expansion of the Northwest Landfill.
- Fund the ongoing operating expenses of the System.

Figure 9 provides a forecast of cash balances by fund recognizing implementation of the identified rate revenue adjustments.

Figure 9. Projected Ending Cash Balances by Fund



As shown in Figure 9, the overall cash balances are expected to stay level during the Forecast Period to help fund capital projects not funded from debt proceeds or grants. Reserves in the Operating Funds are generally expected to increase throughout the Forecast Period to follow the increases in operating expenditures.

Convenience Center Fee Analysis

Raffelis collaborated with County staff to develop a fee structure to recover the operational costs of the County's East and West Convenience Centers. The analysis considered estimated annual visits, total tonnage received, and total operating costs. Using data provided by County staff, the total annual cost was divided by the estimated number of annual visits to derive a per-visit fee, as detailed in Exhibit 10. The recommended \$15 fee is slightly lower than the FY24 calculated rate but is designed to recover the majority of operating costs and reduce the potential need for future disposal rate adjustments to pay for these convenience centers. This approach aligns with cost-of-service principles by proportionally allocating costs based on service usage.

Early Prepayment Discount

Pursuant to Florida Statutes, customers may elect to receive a discount of up to 4% if they pay all of the charges and taxes included on the ad valorem tax bill prior to the due date of the bill. The residential solid waste assessment is collected with the tax bill as allowed by Florida Statutes, Chapter 197. The majority of residential customers in the County pay taxes and the solid waste assessment early and receive a discount. The recommended assessment for the Fiscal Year 2026 assumes a mark-up to the calculated fee for the early payment discount. Therefore, if the full 4% discount is recognized by a property owner the County will collect the full rate for service (after the discount is applied); the mark-up of fees included on the ad valorem tax bill is customary and allows the solid waste enterprise fund to fully collect the fees for service.

Identified Rates

Table 9 summarizes the identified disposal rate revenue adjustments for each option and Table 9 summarizes the proposed rates.

Table 9 Summary of Existing and Identified Rates – Fiscal Year 2025

Description	Existing 2025	Identified 2026
<u>Assessments:</u>		
Collection [1]	\$202.56	\$217.37
Disposal	98.04	101.23
Gross Assessment [2]	\$300.60	\$318.60
Assessment Paid in February = 1% Discount	\$297.59	\$315.41
Assessment Paid in January = 2% Discount	294.59	312.23
Assessment Paid in December = 3% Discount	291.58	309.04
Assessment Paid in November = 4% Discount	288.58	305.85
Multi-Family	\$88.61	\$91.49
<u>Tipping Fees per Ton by Waste Type</u>		
MSW / Garbage	\$60.50	\$62.47
Yard Waste	54.50	56.27
C&D	76.00	78.47
Sludge	60.50	62.47
Tires	150.00	154.88
Tires (Off Road)	200.00	206.50
Personal Watercraft	60.50	62.47
<u>Convenience Center</u>		
Cost Per Visit	\$0.00	\$15.00

[1] Existing rates for Fiscal Year 2025 as adopted by the BOCC. Recommended Fiscal Year 2026 rates represent a pass-through adjustment for collection customers in the Mandatory Collection Area of the County. Amounts based on requested adjustment by the new Franchise Hauler contract.

[2] Reflects gross assessments before early prepayment discounts as allowed by Florida Statutes, Chapter 197.

As can be seen above, the recommended rates are designed to recover the targeted revenues as indicated in Section 8 of this report. The disposal assessment and tipping fees are proposed to increase 3.25% and the collection assessment is proposed to increase approximately 7.31% to match the cost associated with the

new coastal waste contract. It is recommended that the County annually review the financial forecast and cost of service to confirm the timing and level of required future rate revenue adjustments. Below are the identified assessment rates for the next five years.

Table 10. Identified Rate Adjustments by Fiscal Year

	2026	2027	2028	2029	2030
Disposal System Assessment ^[1]	3.25%	3.25%	3.25%	3.25%	3.25%
Disposal System Assessment Rate ^[1]					
Single Family	\$101.23	\$104.52	\$107.92	\$111.43	\$115.05
Multi-Family	\$91.49	\$94.46	\$97.53	\$100.70	\$103.97
Collection System ^{[1] [2]}	7.31%	4.00%	4.00%	4.00%	4.00%
Collection System Assessment Rate ^{[1] [2]}	\$217.37	\$226.06	\$235.11	\$244.51	\$254.29

[1] Represents the projected percent increase to rate revenues identified to meet the projected funding requirements of the respective disposal and collection system.

[2] Represents estimated pass-through adjustments for collection customers in the Mandatory Collection Area of the County. Amounts may vary based on final calculations of contractual indices.

Customer Impact

The residential solid waste bill is expected to increase by approximately \$18.00 (i.e., \$1.50 per month). The actual charge a customer pays may vary due to the early prepayment discount.

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Rate Comparison

In order to provide additional information relative to the fees charged for service, Table 11 provides a summary of comparable fees charged by other Florida counties for collection and disposal service to the existing and proposed fees for the County:

Table 11. Comparison of Residential Collection, Disposal, and Non-residential Tipping Fees [1]

Description	Annual Collection and Disposal Charges	Tipping Fees per Ton		
		MSW	C&D	Yard Waste
Hernando County				
Existing	\$300.60	\$60.50	\$76.00	\$54.50
Proposed	\$318.60	\$62.47	\$78.47	\$56.27
Other Solid Waste Systems				
Broward County [2]	\$512.00	N/A	\$100.00	\$75.00
Charlotte County	312.87	39.28	39.28	39.28
Citrus County [4]	411.00	40.00	120.00	30.00
Collier County [3]	255.52	88.61	96.52	54.04
Desoto County	273.63	42.00	42.00	42.00
Hillsborough County [2][3]	477.89	110.00	77.48	55.00
Lee County [2][3]	318.39	63.37	67.78	42.37
Manatee County	283.80	40.00	61.00	40.00
Miami-Dade County [2]	697.00	113.19	113.19	113.19
Orange County	300.00	48.40	36.70	41.80
Palm Beach County [2][3]	486.17	42.00	80.00	35.00
Pasco County [2][3]	365.84	97.64	97.64	97.64
Polk County	337.21	36.50	36.50	22.00
Sarasota County [3]	263.96	60.85	59.91	47.43
Seminole County	293.00	41.63	41.63	41.63
Other Systems' Average	\$372.55	\$61.68	\$71.31	\$51.76

[1] Unless otherwise noted, the amounts shown reflect rates in effect May 2025 and derived from Exhibit 9 found at the end of this report.

[2] Reflects solid waste programs that utilize a resource recovery facility (waste-to-energy), as the primary means of disposal.

[3] County is currently involved in a rate study, is planning to conduct a rate study, or will implement a rate revision within the next twelve months following the comparison preparation date.

[4] Citrus County has an open collection system and amounts shown assume an estimated collection cost of \$32 per month plus \$27 disposal charge based on discussions with Citrus County staff.

As can be seen above, the County's proposed rates being recommended for adoption by the BOCC for the Fiscal Year 2026 are projected to remain comparable to and / or below the average charged by the other surveyed counties for similar solid waste service except for C&D. However, the increased rate for C&D, while above average, is not the highest rate shown on the comparison and discourages excess usage of landfill airspace.

List of Attachments

Exhibit 1	Historical Assessment Units and Solid Waste Tonnages
Exhibit 2	Projected Assessment Units and Solid Waste Tonnages
Exhibit 3	Historical and Projected Assessment Revenues Under Existing Rates
Exhibit 4	Historical and Projected Tipping Fee Revenues Under Existing Rates
Exhibit 5	Projected Operating Expenses
Exhibit 6	Capital Improvement and Funding Plan
Exhibit 7	Projected Revenue Requirements and Revenue Sufficiency
Exhibit 8	Projected Cash Balances and Interest Earnings
Exhibit 9	Solid Waste Rate Comparison with Other Solid Waste Systems
Exhibit 10	Convenience Center Fee Analysis

Exhibit 1
Hernando County, FL
Fiscal Year 2025 Solid Waste Analysis

Projected Disposal Units and Solid Waste Tonnages

Line No.	Description	2018	2019	2020	2021	2022	2023	2024
<u>RESIDENTIAL DISPOSAL ASSESSMENT UNITS:</u>								
1	Single Family							
2	Units - Beginning Units	76,165	76,448	78,387	79,637	80,625	82,023	83,507
3	Units - Growth (Total)	670	1,269	1,250	988	1,398	1,484	1,708
4	Units - Ending Units	77,118	78,387	79,637	80,625	82,023	83,507	85,215
5	Units - Average	76,642	77,418	79,012	80,131	81,324	82,765	84,361
Multi-family								
6	Units - Beginning Units	1,824	1,825	1,860	1,747	1,768	1,768	1,768
7	Units - Growth (Total)	-	35	(113)	21	-	-	-
8	Units - Ending Units	1,825	1,860	1,747	1,768	1,768	1,768	1,768
9	Units - Average	1,825	1,843	1,804	1,758	1,768	1,768	1,768
Total Disposal Assessments								
10	Units - Beginning Units	77,989	78,273	80,247	81,384	82,393	83,791	85,275
11	Units - Growth (Total)	670	1,304	1,137	1,009	1,398	1,484	1,708
12	Units - Ending Units	78,943	80,247	81,384	82,393	83,791	85,275	86,983
13	Units - Average	78,466	79,260	80,816	81,889	83,092	84,533	86,129
Equivalent Disposal Units:								
14	Single Family (100.00%)	76,642	77,418	79,012	80,131	81,324	82,765	84,361
15	Multi-family (91.20%)	1,664	1,680	1,645	1,603	1,612	1,612	1,612
16	Total	78,305	79,098	80,657	81,734	82,936	84,377	85,973
<u>RESIDENTIAL COLLECTION ASSESSMENT UNITS:</u>								
Mandatory Single Family								
17	Units - Beginning Units	N/A	41,836	42,250	42,663	43,003	43,546	44,111
18	Units - Growth (Total)	N/A	414	413	340	543	565	582
19	Units - Ending Units	N/A	42,250	42,663	43,003	43,546	44,111	44,693
20	Units - Average	N/A	42,043	42,457	42,833	43,275	43,829	44,402
Total Collection Assessments								
21	Units - Beginning Units	-	41,836	42,250	42,663	43,003	43,546	44,111
22	Units - Growth (Total)	-	414	413	340	543	565	582
23	Units - Ending Units	-	42,250	42,663	43,003	43,546	44,111	44,693
24	Units - Average	-	42,043	42,457	42,833	43,275	43,829	44,402
Equivalent Collection Units:								
25	Single Family (100.00%)	N/A	42,043	42,457	42,833	43,275	43,829	44,402
26	Multi-family (91.20%)	N/A	N/A	N/A	N/A	N/A	N/A	N/A
27	Total	-	42,043	42,457	42,833	43,275	43,829	44,402
<u>TONNAGES BY WASTE TYPE & CUSTOMER:</u>								
28	Assessment Tons:							
29	Class I Waste	71,138	73,298	83,009	90,339	93,145	93,152	86,731
30	Annual Tons per Unit	0.907	0.925	1.027	1.103	1.121	1.102	1.007
31	Construction & Demolition Waste	394	2,653	3,415	2,596	-	-	-
32	Annual Tons per Unit	0.005	0.033	0.042	0.032	-	-	-

Exhibit 1
Hernando County, FL
Fiscal Year 2025 Solid Waste Analysis

Projected Disposal Units and Solid Waste Tonnages

Line No.	Description	2018	2019	2020	2021	2022	2023	2024
34	Adjusted Construction & Demolition Waste	394	2,653	3,415	2,596	-	-	-
35	Yard Waste (Includes CCC Yard Waste that is Mulched)	13,642	11,653	11,038	10,797	9,849	8,356	8,844
36	Annual Tons per Unit	0.174	0.147	0.137	0.132	0.119	0.099	0.103
37	Recycling	5,057	10,367	5,286	4,778	4,849	4,622	3,590
38	Annual Tons per Unit	0.064	0.131	0.065	0.058	0.058	0.055	0.042
39	Tires	407	75	-	-	-	-	-
40	Annual Tons per Unit	0.005	0.001	-	-	-	-	-
41	Other (Scrap Metal, White Goods, etc.)	745	901	1,015	1,087	696	559	443
42	Annual Tons per Unit	0.009	0.011	0.013	0.013	0.008	0.007	0.005
43	Total	91,383	98,947	103,764	109,597	108,539	106,689	99,607
44	Annual Tons per Unit	1.165	1.248	1.284	1.338	1.306	1.262	1.156
Non-Assessment Tons								
Revenue Generating								
Class I Waste Residential								
45	Growth	514	(2,862)	(2,114)	(37)	1,234	(709)	(1,193)
46	Tonnage	9,240	6,379	4,265	4,228	5,462	4,752	3,559
47	Annual Percent Change	5.89%	(30.97%)	(33.14%)	(0.86%)	29.18%	(12.99%)	(25.11%)
48	Revenue Generating - Tonnage							3,480
49	Percentage of Total Tons to Revenue Generating Tons							97.80%
Class I Waste Commercial								
50	Growth	1,696	1,533	(404)	2,517	6,276	1,816	(9,317)
51	Tonnage	42,700	44,233	43,829	46,345	52,621	54,436	45,119
52	Annual Percent Change	4.14%	3.59%	(0.91%)	5.74%	13.54%	3.45%	(17.12%)
Construction & Demolition Waste								
53	Growth	686	(709)	(3,558)	(2,118)	(5,290)	4,292	12,226
54	Tonnage	11,675	10,966	7,408	5,290	-	4,292	16,518
55	Annual Percent Change	6.25%	(6.07%)	(32.44%)	(28.59%)	(100.00%)	0.00%	284.87%
Yard Waste								
56	Growth	1,420	5,882	2,118	6,503	519	(14,066)	(3,318)
57	Tonnage	8,434	14,316	16,434	22,937	23,456	9,389	6,071
58	Annual Percent Change	20.24%	69.74%	14.80%	39.57%	2.26%	(59.97%)	(35.34%)
Incoming Recycling Host Fees								
59	Growth	1,013	3,245	4,274	(4,108)	(4,896)	1	(1)
60	Tonnage	1,485	4,730	9,004	4,896	-	1	-
61	Annual Percent Change	214.74%	218.46%	90.35%	(45.62%)	(100.00%)	0.00%	(100.00%)
Sludge								
62	Growth	389	380	276	(76)	794	(90)	(450)
63	Tonnage	6,340	6,720	6,996	6,920	7,714	7,624	7,174

Exhibit 1
Hernando County, FL
Fiscal Year 2025 Solid Waste Analysis

Projected Disposal Units and Solid Waste Tonnages

Line No.	Description	2018	2019	2020	2021	2022	2023	2024
64	Annual Percent Change	6.53%	5.99%	4.10%	(1.09%)	11.48%	(1.17%)	(5.90%)
65	Tires							
66	Growth	25	54	511	(398)	(43)	(35)	11
67	Tonnage	222	276	787	389	345	310	322
67	Annual Percent Change	12.47%	24.55%	184.93%	(50.62%)	(11.18%)	(10.08%)	3.60%
68	Tires (Offroad)							
69	Growth	(22)	8	10	(11)	(3)	14	(8)
69	Tonnage	2	10	20	10	7	20	12
70	Annual Percent Change	(92.42%)	468.36%	101.29%	(52.10%)	(32.89%)	207.99%	(37.71%)
71	Out of County Trash							
72	Growth	-	-	-	-	-	-	-
72	Tonnage	-	-	-	-	-	-	-
73	Annual Percent Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
74	Other (Asbestos, Contaminated Soil, Dead Animals)							
75	Growth	1	3	0	13	(15)	13	40
75	Tonnage	3	6	6	19	4	17	57
76	Annual Percent Change	83.56%	122.39%	5.70%	202.70%	(78.24%)	319.76%	228.53%
77	Total	80,102	87,635	88,749	91,033	89,608	80,842	78,753
78	Annual Percent Change	7.69%	9.41%	1.27%	2.57%	(1.57%)	(9.78%)	(2.58%)
	Non-Revenue Generating Tons		82,905	79,745	86,138	89,608	80,841	78,753
	C&D Credit Material							
79	Growth	3,252	459	2,310	184	3,680	(6,717)	19,476
80	Tonnage	11,360	11,819	14,129	14,313	17,993	11,276	30,752
81	Annual Percent Change	40.11%	4.04%	19.55%	1.30%	25.71%	(37.33%)	172.72%
82	Mulched Yard Waste (Estimated Tons of Processed Mulch Tracked)							
83	Growth	(5,310)	7,861	19,386	1,567	(0)	-	-
83	Tonnage	-	7,861	27,247	28,813	28,813	28,813	28,813
84	Annual Percent Change	(100.00%)	0.00%	246.62%	5.75%	(0.00%)	0.00%	0.00%
85	Leachate							
86	Growth	(51)	(28)	10,503	1,948	(438)	(2,046)	(1,033)
86	Tonnage	77	49	10,552	12,500	12,062	10,016	8,983
87	Annual Percent Change	(39.73%)	(35.94%)	21260.45%	18.46%	(3.50%)	(16.96%)	(10.31%)
88	Hazardous Material							
89	Growth	(28)	16	(17)	-	-	-	-
89	Tonnage	1	17	-	-	-	-	-
90	Annual Percent Change	(97.07%)	1963.10%	(100.00%)	0.00%	0.00%	0.00%	0.00%
91	Tires							
92	Growth	-	-	-	-	-	-	-
92	Tonnage	-	-	-	-	-	-	-

Exhibit 1
Hernando County, FL
Fiscal Year 2025 Solid Waste Analysis

Projected Disposal Units and Solid Waste Tonnages

Line No.	Description	2018	2019	2020	2021	2022	2023	2024
93	Annual Percent Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
94	Total	11,438	19,746	51,928	55,626	58,868	50,105	68,548
95	Annual Percent Change	(15.74%)	72.65%	162.97%	7.12%	5.83%	(14.89%)	36.81%
Total Inbound Tons:								
96	Class I Waste	123,079	123,909	131,103	140,912	151,227	152,341	135,409
97	Construction & Demolition Waste (Excludes C&D Credit Fill)	12,069	13,619	10,824	7,886	-	4,292	16,518
98	C&D Credit Material (Used for Fill Dirt)	11,360	11,819	14,129	14,313	17,993	11,276	30,752
99	Mobile Homes	-	-	-	-	-	-	-
100	Yard Waste (Includes Convenience Center Mulched Yard Waste)	22,076	25,969	27,472	33,734	33,304	17,745	14,915
101	Recycling - County	5,057	10,367	5,286	4,778	4,849	4,622	3,590
102	Recycling - Out of County	1,485	4,730	9,004	4,896	-	1	-
103	Other Recycling (Scrap Metal, White Goods, etc.)	745	901	1,015	1,087	696	559	443
104	Sludge	6,340	6,720	6,996	6,920	7,714	7,624	7,174
105	Leachate	77	49	10,552	12,500	12,062	10,016	8,983
106	Hazardous Materials	1	17	-	-	-	-	-
107	Other	3	6	6	19	4	17	57
108	Tires	630	361	807	398	352	330	334
109	Total	182,922	198,468	217,194	227,444	228,202	208,823	218,174
Reprocessed Tons:								
110	Mulched Yard Waste from Collection Points & at Landfill	-	7,861	27,247	28,813	28,813	28,813	28,813
<u>TONNAGE / CAPACITY USE BY FACILITY:</u>								
Class I Landfill:								
Tonnages Landfilled								
111	Class I Waste	123,079	123,909	131,103	140,912	151,227	152,341	135,409
112	Construction & Demolition	-	-	-	7,886	-	4,292	16,518
113	Sludge	6,340	6,720	6,996	6,920	7,714	7,624	7,174
114	Other	3	6	6	19	4	17	57
115	Tonnages to Class I Landfill	129,422	130,635	138,105	155,737	158,946	164,274	159,158
116	Composting Diversions - Sludge for Composting	-	-	-	-	-	-	-
117	Adjusted Tonnage to Class I Landfill	129,422	130,635	138,105	155,737	158,946	164,274	159,158
Capacity Utilization of Class I Landfill (Existing Cells 1-3):								
118	Total Acreage - Info Only	54.0	54.0	54.0	54.0	#REF!	#REF!	#REF!
119	Active Acreage - Info Only	54.0	54.0	54.0	54.0	#REF!	#REF!	#REF!
120	Total Capacity (Cubic Yards)	6,008,640	6,008,640	6,008,640	6,008,640	6,008,640	6,008,640	6,008,640
121	Beginning Capacity Remaining (Cubic Yards)	2,091,513	1,885,263	1,701,010	1,514,634	1,298,931	1,079,696	853,112
122	Tonnage sent to Class I Landfill	129,422	130,635	138,105	155,737	158,946	164,274	159,158
123	Assumed Pounds per Cubic Yard	1,255	1,418	1,482	1,444	1,450	1,450	1,450
124	Assumed Cubic Yards Disposed	206,250	184,253	186,376	215,703	219,235	226,584	219,528

Exhibit 1
Hernando County, FL
Fiscal Year 2025 Solid Waste Analysis

Projected Disposal Units and Solid Waste Tonnages

Line No.	Description	2018	2019	2020	2021	2022	2023	2024
125	Portion of Landfill Used (Cubic Yards)	4,123,377	4,307,630	4,494,006	4,709,709	4,928,944	5,155,528	5,375,056
126	Ending Capacity Remaining (Cubic Yards)	1,885,263	1,701,010	1,514,634	1,298,931	1,079,696	853,112	633,584
127	Percentage of Capacity Utilization	68.62%	71.69%	74.79%	78.38%	82.03%	85.80%	89.46%
Capacity Utilization of C&D Landfill:								
128	C&D Tonnages to C&D Landfill	12,069	13,619	10,824	-	-	-	-
Capacity Utilization of C&D Landfill:								
129	Total Acreage - Info Only	12.4	12.4	12.4	12.4	12.4	12.4	12.4
130	Active Acreage - Info Only	12.4	12.4	12.4	12.4	12.4	12.4	12.4
131	Total Capacity	702,992	702,992	702,992	702,992	702,992	702,992	702,992
132	Beginning Capacity Remaining	57,369	38,629	10,635	(3)	(3)	(3)	(3)
133	Additional Capacity	-	-	-	-	-	-	-
134	Tonnage sent to C&D Landfill	12,069	13,619	10,824	0	0	0	0
135	Assumed Pounds per Cubic Yard	1,288	973	2,035	2,035	2,035	2,035	2,035
136	Assumed Cubic Yards Disposed	18,740	27,994	10,638	0	0	0	0
137	Portion of Landfill Used	664,363	692,357	702,995	702,995	702,995	702,995	702,995
138	Ending Capacity Remaining	38,629	10,635	(3)	(3)	(3)	(3)	(3)
139	Percentage of Capacity Utilization	94.51%	98.49%	100.00%	100.00%	100.00%	100.00%	100.00%
Off-Site Disposal - Recyclable / Yard Waste:								
140	Yard Waste	22,076	25,969	27,472	33,734	33,304	17,745	14,915
141	Recyclable	7,287	15,998	15,305	10,761	5,545	5,182	4,032
142	Tires	630	361	807	398	352	330	334
143	Leachate	77	49	10,552	12,500	12,062	10,016	8,983
144	Hazardous Materials	1	17	-	-	-	-	-
145	Mobile Homes	-	-	-	-	-	-	-
146	Construction & Demolition	-	-	-	-	-	-	-
147	Total	30,072	42,395	54,137	57,393	51,263	33,273	28,264
Total Tons by Facility Destination:								
148	Class I Landfill	129,422	130,635	138,105	155,737	158,946	164,274	159,158
149	Composting	-	-	-	-	-	-	-
150	C&D Landfill	12,069	13,619	10,824	-	-	-	-
151	Off-site Disposal	30,072	42,395	54,137	57,393	51,263	33,273	28,264
152	C&D Credit (Fill Dirt Accepted for Free)	11,360	11,819	14,129	14,313	17,993	11,276	30,752
153	Total	182,922	198,468	217,194	227,444	228,202	208,823	218,174

Exhibit 1
Hernando County, FL
Fiscal Year 2025 Solid Waste Analysis

Projected Disposal Units and Solid Waste Tonnages

No.	Description	Fiscal Year Ending September 30,												Fiscal Year Ending September 30,											
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	
RESIDENTIAL DISPOSAL ASSESSMENT UNITS:																									
1	Single Family	3,05%	1.94%	1.79%	1.64%	1.49%	1.34%	1.19%																	
2	Units - Beginning Units	85,215	87,815	89,515	91,015	92,415	93,715	94,915	96,015	97,015	97,915	98,715	99,515	100,315	101,115	101,315	101,515	101,715	101,915	102,115	102,315	102,515	102,715	102,915	
3	Units - Growth (Total)	2,600	1,700	1,500	1,400	1,300	1,200	1,100	1,000	900	800	800	800	800	200	200	200	200	200	200	200	200	200	200	
4	Units - Ending Units	87,815	89,515	91,015	92,415	93,715	94,915	96,015	97,015	97,915	98,715	99,515	100,315	101,115	101,315	101,515	101,715	101,915	102,115	102,315	102,515	102,715	102,915	103,115	
5	Units - Average	86,515	88,665	90,265	91,715	93,065	94,315	95,465	96,515	97,465	98,315	99,115	99,915	100,715	101,215	101,415	101,615	101,815	102,015	102,215	102,415	102,615	102,815	103,015	
Multi-family																									
6	Units - Beginning Units	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	
7	Units - Growth (Total)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
8	Units - Ending Units	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	
9	Units - Average	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	
Total Disposal Assessments																									
10	Units - Beginning Units	86,983	89,583	91,283	92,783	94,183	95,483	96,683	97,783	98,783	99,683	100,483	101,283	102,083	102,883	103,083	103,283	103,483	103,683	103,883	104,083	104,283	104,483	104,683	
11	Units - Growth (Total)	2,600	1,700	1,500	1,400	1,300	1,200	1,100	1,000	900	800	800	800	800	200	200	200	200	200	200	200	200	200	200	
12	Units - Ending Units	89,583	91,283	92,783	94,183	95,483	96,683	97,783	98,783	99,683	100,483	101,283	102,083	102,883	103,083	103,283	103,483	103,683	103,883	104,083	104,283	104,483	104,683	104,883	
13	Units - Average	88,283	90,433	92,033	93,483	94,833	96,083	97,233	98,283	99,233	100,083	100,883	101,683	102,483	102,983	103,183	103,383	103,583	103,783	103,983	104,183	104,383	104,583	104,783	
Equivalent Disposal Units:																									
14	Single Family (100.00%)	86,515	88,665	90,265	91,715	93,065	94,315	95,465	96,515	97,465	98,315	99,115	99,915	100,715	101,215	101,415	101,615	101,815	102,015	102,215	102,415	102,615	102,815	103,015	
15	Multi-family (91.20%)	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	1,612	
16	Total	88,127	90,277	91,877	93,327	94,677	95,927	97,077	98,127	99,077	99,927	100,727	101,527	102,327	102,827	103,027	103,227	103,427	103,627	103,827	104,027	104,227	104,427	104,627	
RESIDENTIAL COLLECTION ASSESSMENT UNITS:																									
Mandatory Single Family																									
17	Units - Beginning Units	44,693	46,016	46,890	47,663	48,385	49,056	49,676	50,245	50,763	51,230	51,645	52,060	52,260	52,460	52,660	52,860	53,060	53,260	53,460	53,660	53,860	54,060	54,260	
18	Units - Growth (Total)	1,323	1,274	773	722	671	620	569	518	467	415	415	200	200	200	200	200	200	200	200	200	200	200	200	
19	Units - Ending Units	46,016	46,890	47,663	48,385	49,056	49,676	50,245	50,763	51,230	51,645	52,060	52,260	52,460	52,660	52,860	53,060	53,260	53,460	53,660	53,860	54,060	54,260	54,460	
20	Units - Average	45,355	46,453	47,277	48,024	48,721	49,366	49,961	50,504	50,997	51,438	51,853	52,160	52,360	52,560	52,760	52,960	53,160	53,360	53,560	53,760	53,960	54,160	54,360	
Total Collection Assessments																									
21	Units - Beginning Units	44,693	46,016	46,890	47,663	48,385	49,056	49,676	50,245	50,763	51,230	51,645	52,060	52,260	52,460	52,660	52,860	53,060	53,260	53,460	53,660	53,860	54,060	54,260	
22	Units - Growth (Total)	1,323	1,274	773	722	671	620	569	518	467	415	415	200	200	200	200	200	200	200	200	200	200	200	200	
23	Units - Ending Units	46,016	46,890	47,663	48,385	49,056	49,676	50,245	50,763	51,230	51,645	52,060	52,260	52,460	52,660	52,860	53,060	53,260	53,460	53,660	53,860	54,060	54,260	54,460	
24	Units - Average	45,355	46,453	47,277	48,024	48,721	49,366	49,961	50,504	50,997	51,438	51,853	52,160	52,360	52,560	52,760	52,960	53,160	53,360	53,560	53,760	53,960	54,160	54,360	
Equivalent Collection Units:																									
25	Single Family (100.00%)	45,355	46,453	47,277	48,024	48,721	49,366	49,961	50,504	50,997	51,438	51,853	52,160	52,360	52,560	52,760	52,960	53,160	53,360	53,560	53,760	53,960	54,160	54,360	
26	Multi-family (91.20%)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
27	Total	45,355	46,453	47,277	48,024	48,721	49,366	49,961	50,504	50,997	51,438	51,853	52,160	52,360	52,560	52,760	52,960	53,160	53,360	53,560	53,760	53,960	54,160	54,360	
TONNAGES BY WASTE TYPE & CUSTOMER:																									
Assessment Tons:																									
29	Class 1 Waste	90,931	93,146	94,794	96,287	97,678	98,965	100,150	101,231	102,210	103,085	103,909	104,733	105,557	106,072	106,278	106,484	106,690	106,896	107,102	107,308	107,514	107,720	107,926	
30	Annual Tons per Unit	1,030	1,030	1,030	1,030	1,030	1,030	1,030	1,030	1,030	1,030	1,030	1,030	1,030	1,030	1,030	1,030	1,030	1,030	1,030	1,030	1,030	1,030	1,030	
31	Construction & Demolition Waste	-	(181)	(368)	(561)	(759)	(961)	(1,167)	(1,179)	(1,191)	(1,201)	(1,211)	(1,220)	(1,230)	(1,236)	(1,238)	(1,241)	(1,243)	(1,245)	(1,248)	(1,250)	(1,253)	(1,255)	(1,257)	
32	Annual Tons per Unit	-	(0.002)	(0.004)	(0.006)	(0.008)	(0.010)	(0.012)	(0.012)	(0.012)	(0.012)	(0.012)	(0.012)	(0.012)	(0.012)	(0.012)	(0.012)	(0.012)	(0.012)	(0.012)	(0.012)	(0.012)	(0.012)	(0.012)	
34	Adjusted Construction & Demolition Waste	-	(181)	(368)	(561)	(759)	(961)	(1,167)	(1,179)	(1,191)	(1,201)	(1,211)	(1,220)	(1,230)	(1,236)	(1,238)	(1,241)	(1,243)	(1,245)	(1,248)	(1,250)	(1,253)	(1,255)	(1,257)	
35	Yard Waste (Includes CCC Yard Waste that is Matched)	8,828	9,043	9,203	9,348	9,483	9,608	9,723	9,828	9,923	10,008	10,088	10,168	10,248	10,298	10,318	10,338	10,358	10,378	10,398	10,418	10,438	10,458	10,478	
36	Annual Tons per Unit	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	0.100	
37	Recycling	3,531	3,617	3,681	3,739	3,793	3,843	3,889	3,931	3,969	4,003	4,035	4,067	4,099	4,119	4,127	4,135	4,143	4,151	4,159	4,167	4,175	4,183	4,191	
38	Annual Tons per Unit	0.040	0.040	0.040	0.040	0.040	0.040	0.040	0.040	0.040	0.040	0.040	0.040	0.040	0.040	0.040	0.040	0.040	0.040	0.040	0.040	0.040	0.040	0.040	
39	Tires	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
40	Annual Tons per Unit	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
41	Other (Scrap Metal, White Goods, etc.)	441	452	460	467	474	480	486	491	496	500	504	508	512	515	516	517	518	519	520	521	522	523	524	
42	Annual Tons per Unit	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	0.005	
43	Total	101,733	106,078	107,771	109,282	110,670	111,937	113,082	114,303	115,408	116,397	117,327	118,257	119,188	119,769	120,002	120,234	120,467	120,700	120,932	121,165	121,397	121,630	121,863	
44	Annual Tons per Unit	1,175	1,173	1,171	1,169	1,167	1,165	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	1,163	
Non-Assessment Tons																									
Revenue Generating																									
Class 1 Waste Residential																									
45	Growth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
46	Tonnage	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559	3,559	
47	Annual Percent Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
48	Revenue Generating - Tonnage	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	3,480	
49	Percentage of Total Tons to Revenue Generating Tons	97.80%	97.80%	97.80%	97.80%	97.80%	97.80%	97.80%	97.80%	97.80%	97.80%	97.80%	97.80%	97.80%	97.80%	97.80%	97.80%	97.80%	97.80%	97.80%	97.80%	97.80%	97.80%	97.80%	
Class 1 Waste Commercial																									
50	Growth	-	-	-																					

No.	Description	Fiscal Year Ending September 30,												Fiscal Year Ending September 30,											
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043	2044	2045	2046	2047	
Non-Revenue Generating Tons																									
C&D Credit Material																									
79	Growth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
80	Tonnage	30,752	30,752	30,752	30,752	30,752	30,752	30,752	30,752	30,752	30,752	30,752	30,752	30,752	30,752	30,752	30,752	30,752	30,752	30,752	30,752	30,752	30,752	30,752	
81	Annual Percent Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Machked Yard Waste (Estimated Tons of Processed Mchck Tracked)																									
Growth																									
82	Tonnage	28,813	28,813	28,813	28,813	28,813	28,813	28,813	28,813	28,813	28,813	28,813	28,813	28,813	28,813	28,813	28,813	28,813	28,813	28,813	28,813	28,813	28,813	28,813	
83	Annual Percent Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Leachate																									
85	Growth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
86	Tonnage	8,983	8,983	8,983	8,983	8,983	8,983	8,983	8,983	8,983	8,983	8,983	8,983	8,983	8,983	8,983	8,983	8,983	8,983	8,983	8,983	8,983	8,983	8,983	
87	Annual Percent Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Hazardous Material																									
88	Growth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
89	Tonnage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
90	Annual Percent Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Tires																									
91	Growth	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
92	Tonnage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
93	Annual Percent Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
94	Total	68,548	68,548	68,548	68,548	68,548	68,548	68,548	68,548	68,548	68,548	68,548	68,548	68,548	68,548	68,548	68,548	68,548	68,548	68,548	68,548	68,548	68,548	68,548	
95	Annual Percent Change	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	
Total Inbound Tons:																									
96	Class I Waste	139,609	141,824	143,472	144,965	146,356	147,643	148,828	149,909	150,888	151,763	152,587	153,711	154,835	155,650	156,156	156,662	157,168	157,674	158,180	158,686	159,192	159,698	160,204	
97	C&D Credit Material (Excludes C&D Credit Fill)	16,518	16,337	16,150	15,967	15,759	15,557	15,351	15,138	14,927	14,714	14,500	14,287	14,074	13,861	13,648	13,435	13,222	13,010	12,797	12,584	12,371	12,158	11,945	
98	C&D Credit Material (Used for Fill Dirt)	30,752	30,752	30,752	30,752	30,752	30,752	30,752	30,752	30,752	30,752	30,752	30,752	30,752	30,752	30,752	30,752	30,752	30,752	30,752	30,752	30,752	30,752	30,752	
99	Mobile Homes	14,900	15,115	15,275	15,420	15,555	15,680	15,795	15,900	16,000	16,100	16,200	16,300	16,400	16,500	16,600	16,700	16,800	16,900	17,000	17,100	17,200	17,300	17,400	
100	Yard Waste (Includes Converter Machked Yard Waste)	3,531	3,617	3,681	3,739	3,793	3,843	3,889	3,931	3,969	4,003	4,035	4,067	4,099	4,119	4,127	4,135	4,143	4,151	4,159	4,167	4,175	4,183	4,191	
101	Recycling - County	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
102	Recycling - Out of County	441	452	461	471	480	486	491	496	500	504	508	512	516	519	521	523	525	527	529	531	533	535	537	
103	Other Recycling (Scrap Metal, White Goods, etc.)	7,174	7,174	7,174	7,174	7,174	7,174	7,174	7,174	7,174	7,174	7,174	7,174	7,174	7,236	7,236	7,236	7,236	7,236	7,236	7,236	7,236	7,236	7,236	
104	Sludge	8,983	8,983	8,983	8,983	8,983	8,983	8,983	8,983	8,983	8,983	8,983	8,983	8,983	8,983	8,983	8,983	8,983	8,983	8,983	8,983	8,983	8,983	8,983	
105	Leachate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
106	Hazardous Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
107	Other	57	57	57	57	57	57	57	57	57	57	57	57	57	57	57	57	57	57	57	57	57	57	57	
108	Tires	324	324	324	324	324	324	324	324	324	324	324	324	324	324	324	324	324	324	324	324	324	324	324	
109	Total	222,290	224,635	226,328	227,839	229,227	230,494	231,639	232,660	233,565	234,354	235,034	235,714	236,394	237,074	237,754	238,434	239,114	239,794	240,474	241,154	241,834	242,514	243,194	
Reprocessed Tons:																									
110	Machked Yard Waste from Collection Points & at Landfill	28,813	28,813	28,813	28,813	28,813	28,813	28,813	28,813	28,813	28,813	28,813	28,813	28,813	28,813	28,813	28,813	28,813	28,813	28,813	28,813	28,813	28,813	28,813	
TONNAGE / CAPACITY USE BY FACILITY:																									
Class I Landfill																									
Tonnes Landfilled																									
111	Class I Waste	139,609	141,824	143,472	144,965	146,356	147,643	148,828	149,909	150,888	151,763	152,587	153,711	154,835	155,650	156,156	156,662	157,168	157,674	158,180	158,686	159,192	159,698	160,204	
112	Construction & Demolition	16,518	16,337	16,150	15,967	15,759	15,557	15,351	15,138	14,927	14,714	14,500	14,287	14,074	13,861	13,648	13,435	13,222	13,010	12,797	12,584	12,371	12,158	11,945	
113	Sludge	7,174	7,174	7,174	7,174	7,174	7,174	7,174	7,174	7,174	7,174	7,174	7,174	7,174	7,236	7,236	7,236	7,236	7,236	7,236	7,236	7,236	7,236	7,236	
114	Other	57	57	57	57	57	57	57	57	57	57	57	57	57	57	57	57	57	57	57	57	57	57	57	
115	Tonnages to Class I Landfill	163,358	165,392	166,852	168,153	169,346	170,431	171,410	172,479	173,446	174,311	175,125	175,986	176,780	177,509	178,160	178,834	179,530	180,248	180,988	181,750	182,534	183,340	184,168	
116	Construction & Demolition - Sludge for Composting	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
117	Adjusted Tonnage to Class I Landfill	163,358	165,392	166,852	168,153	169,346	170,431	171,410	172,479	173,446	174,311	175,125	175,986	176,780	177,509	178,160	178,834	179,530	180,248	180,988	181,750	182,534	183,340	184,168	
Capacity Utilization of Class I Landfill (Existing Cells 1-3):																									
Total Acreage - Info Only																									
118	Active Acreage - Info Only	54.0	54.0	54.0	54.0	54.0	54.0	54.0	54.0	54.0	54.0	54.0	54.0	54.0	54.0	54.0	54.0	54.0	54.0	54.0	54.0	54.0	54.0	54.0	
Total Capacity (Cubic Yards)																									
120	Beginning Capacity Remaining (Cubic Yards)	6,008,640	6,008,640	6,008,640	6,008,640	6,008,640	6,008,640	6,008,640	6,008,640	6,008,640	6,008,640	6,008,640	6,008,640	6,008,640	6,008,640	6,008,640	6,008,640	6,008,640	6,008,640	6,008,640	6,008,640	6,008,640	6,008,640	6,008,640	
121	Assumed Cubic Yards Disposed	613,584	613,584	613,584	613,584	613,584	613,584	613,584	613,584	613,584	613,584	613,584	613,584	613,584	613,584	613,584	613,584	613,584	613,584	613,584	613,584	613,584	613,584	613,584	
122	Tonnage sent to Class I Landfill	163,358	165,392	166,852	168,153	169,346	170,431	171,410	172,479	173,446	174,311	175,125	175,986	176,780	177,509	178,160	178,834	179,530	180,248	180,988	181,750	182,534	183,340	184,168	
123	Assumed Ponds per Cubic Yard	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	
124	Assumed Cubic Yards Disposed	233,369	236,274	239,179	242,084	244,989	247,894	250,799	253,704	256,609	259,514	262,419	265,324	268,229	271,134	274,039	276,944	279,849	282,754	285,659	288,564	291,469	294,374	297,279	
125	Portion of Landfill Used (Cubic Yards)	5,608,425	5,644,699	5,680,973	5,717,247	5,753,521	5,789,795	5,826,069	5,862,343	5,898,617	5,934,891	5,971,165	6,007,439	6,043,713	6,079,987	6,116,261	6,152,535	6,188,809	6,225,083	6,261,357	6,297,631	6,333,905	6,370,179	6,406,453	
126	Ending Capacity Remaining (Cubic Yards)	400,215	163,941	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
127	Percentage of Capacity Utilized	93.34%	97.27%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	
Capacity Utilization of C&D Landfill:																									
C&D Tonnages to C&D Landfill																									
-																									
Capacity Utilization of C&D Landfill:																									
Total Acreage - Info Only																									
129	Active Acreage - Info Only	12.4	12.4	12.4	12.4	12.4	12.4	12.4	12.4	12.4	12.4	12.4	12.4	12.4	12.4	12.4	12.4	12.4	12.4	12.4	12.4	12.4	12.4	12.4	
Total Capacity (Cubic Yards)																									
131	Beginning Capacity Remaining	702,992	702,992	702,992	702,992	702,992	702,992	702,992	702,992	702,992	702,992	702,992	702,992	702,992	702,992	702,992	702,992	702,992	702,992	702,992	702,992	702,992	702,992	702,992	
132	Assumed Cubic Yards Disposed	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	
133	Adjusted Capacity	-	-	-	-	-	-	-	-	-	-	-	-												

Exhibit 3
Hernando County, FL
Fiscal Year 2025 Solid Waste Analysis

Page 1 of 1

Historical and Projected Assessment Revenues Under Existing Rates

No.	Description	Historical 2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
<u>ASSESSMENT REVENUE - DISPOSAL</u>													
Single Family, Regular - Units													
1	Average Units	84,361	86,515	88,665	90,265	91,715	93,065	94,315	95,465	96,515	97,465	98,315	99,115
2	Existing and Adopted Disposal Assessment	\$ 94.91	\$ 98.04	\$ 98.04	\$ 98.04	\$ 98.04	\$ 98.04	\$ 98.04	\$ 98.04	\$ 98.04	\$ 98.04	\$ 98.04	\$ 98.04
3	Total Single Family, Regular Assessment Revenue - Disposal	\$ 8,006,703	\$ 8,481,931	\$ 8,692,717	\$ 8,849,581	\$ 8,991,739	\$ 9,124,093	\$ 9,246,643	\$ 9,359,389	\$ 9,462,331	\$ 9,555,469	\$ 9,638,803	\$ 9,717,235
Multifamily, Regular - Units													
4	Average Units	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768	1,768
5	Existing and Adopted Disposal Assessment	\$ 85.78	\$ 88.61	\$ 88.61	\$ 88.61	\$ 88.61	\$ 88.61	\$ 88.61	\$ 88.61	\$ 88.61	\$ 88.61	\$ 88.61	\$ 88.61
6	Total Single Family, Regular Assessment Revenue - Disposal	\$ 151,659	\$ 156,662	\$ 156,662	\$ 156,662	\$ 156,662	\$ 156,662	\$ 156,662	\$ 156,662	\$ 156,662	\$ 156,662	\$ 156,662	\$ 156,662
7	Assessment Revenue Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
8	Assessment Revenue - Disposal - Before Discounts and Adjustments	\$ 8,158,362	\$ 8,638,593	\$ 8,849,379	\$ 9,006,243	\$ 9,148,401	\$ 9,280,755	\$ 9,403,305	\$ 9,516,051	\$ 9,618,993	\$ 9,712,131	\$ 9,795,465	\$ 9,873,897
Average Discount For Early Payment													
9	Percent	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
10	Amount	\$ (244,751)	\$ (259,158)	\$ (265,481)	\$ (270,187)	\$ (274,452)	\$ (278,423)	\$ (282,099)	\$ (285,482)	\$ (288,570)	\$ (291,364)	\$ (293,864)	\$ (296,217)
11	Assessment Revenue - Disposal - Subtotal	\$ 7,913,611	\$ 8,379,435	\$ 8,583,898	\$ 8,736,056	\$ 8,873,949	\$ 9,002,332	\$ 9,121,206	\$ 9,230,570	\$ 9,330,423	\$ 9,420,767	\$ 9,501,601	\$ 9,577,680
Percent Collection of Disposal Assessments													
12	Current - Delinquent	\$ (7,914)	\$ (8,379)	\$ (8,584)	\$ (8,736)	\$ (8,874)	\$ (9,002)	\$ (9,121)	\$ (9,231)	\$ (9,330)	\$ (9,421)	\$ (9,502)	\$ (9,578)
13	Prior Year Delinquent - Back Bill Revenue	2,915	-	-	-	-	-	-	-	-	-	-	-
14	Assessment Revenue - Disposal - After Discounts and Adjustments	\$ 7,908,612	\$ 8,371,056	\$ 8,575,314	\$ 8,727,320	\$ 8,865,075	\$ 8,993,330	\$ 9,112,085	\$ 9,221,339	\$ 9,321,093	\$ 9,411,346	\$ 9,492,099	\$ 9,568,102
<u>ASSESSMENT REVENUE - COLLECTION</u>													
Mandatory Single Family, Regular - Units													
15	Average Units	44,402	45,355	46,453	47,277	48,024	48,721	49,366	49,961	50,504	50,997	51,438	51,853
16	Existing and Adopted Collection Assessment	\$ 194.88	\$ 202.56	\$ 217.37	\$ 217.37	\$ 217.37	\$ 217.37	\$ 217.37	\$ 217.37	\$ 217.37	\$ 217.37	\$ 217.37	\$ 217.37
17	Total Mandatory Single Family, Regular Assessment Revenue - Collection	\$ 8,653,062	\$ 9,187,008	\$ 10,097,415	\$ 10,276,418	\$ 10,438,901	\$ 10,590,298	\$ 10,730,609	\$ 10,859,835	\$ 10,977,975	\$ 11,085,029	\$ 11,180,888	\$ 11,271,096
Non-mandatory Single Family, Regular - Units													
18	Average Units	-	-	-	-	-	-	-	-	-	-	-	-
19	Existing and Adopted Collection Assessment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
20	Total Non-mandatory Single Family, Regular Assessment Revenue - Collection	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
21	Assessment Revenue Adjustment	-	-	-	-	-	-	-	-	-	-	-	-
22	Assessment Revenue - Collection - Before Discounts and Adjustments	\$ 8,653,062	\$ 9,187,008	\$ 10,097,415	\$ 10,276,418	\$ 10,438,901	\$ 10,590,298	\$ 10,730,609	\$ 10,859,835	\$ 10,977,975	\$ 11,085,029	\$ 11,180,888	\$ 11,271,096
Average Discount For Early Payment													
23	Percent	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%	3.00%
24	Amount	\$ (259,592)	\$ (275,610)	\$ (302,922)	\$ (308,293)	\$ (313,167)	\$ (317,709)	\$ (321,918)	\$ (325,795)	\$ (329,339)	\$ (332,551)	\$ (335,427)	\$ (338,133)
25	Assessment Revenue - Collection - Subtotal	\$ 8,393,470	\$ 8,911,397	\$ 9,794,493	\$ 9,968,126	\$ 10,125,734	\$ 10,272,589	\$ 10,408,691	\$ 10,534,040	\$ 10,648,635	\$ 10,752,478	\$ 10,845,462	\$ 10,932,963
Percent Collection of Collection Assessments													
26	Current - Delinquent	\$ (8,393)	\$ (8,911)	\$ (9,794)	\$ (9,968)	\$ (10,126)	\$ (10,273)	\$ (10,409)	\$ (10,534)	\$ (10,649)	\$ (10,752)	\$ (10,845)	\$ (10,933)
27	Prior Year Delinquent - Back Bill Revenue	-	-	-	-	-	-	-	-	-	-	-	-
28	Assessment Revenue - Collection - After Discounts and Adjustments	\$ 8,385,077	\$ 8,902,486	\$ 9,784,699	\$ 9,958,158	\$ 10,115,608	\$ 10,262,316	\$ 10,398,282	\$ 10,523,506	\$ 10,637,986	\$ 10,741,726	\$ 10,834,617	\$ 10,922,030
29	Total Assessment Revenue	\$ 16,293,689	\$ 17,273,543	\$ 18,360,013	\$ 18,685,477	\$ 18,980,683	\$ 19,255,647	\$ 19,510,367	\$ 19,744,844	\$ 19,959,080	\$ 20,153,072	\$ 20,326,716	\$ 20,490,132

Historical and Projected Tipping Fee Revenues Under Existing Rates

[illegible]

Exhibit 4
Hernando County, FL
Fiscal Year 2025 Solid Waste Analysis

Historical and Projected Tipping Fee Revenues Under Existing Rates

Line No.	Description	Historical 2024	Fiscal Year Ending September 30,										
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	
	Other (Asbestos, Contaminated Soil, Dead Animals)												
34	Waste Deliveries - Tons	57	57	57	57	57	57	57	57	57	57	57	
35	Rate Per Ton	\$ 60.50	\$ 60.50	\$ 60.50	\$ 60.50	\$ 60.50	\$ 60.50	\$ 60.50	\$ 60.50	\$ 60.50	\$ 60.50	\$ 60.50	
36	Annual Revenue Other	\$ 3,462	\$ 3,462	\$ 3,462	\$ 3,462	\$ 3,462	\$ 3,462	\$ 3,462	\$ 3,462	\$ 3,462	\$ 3,462	\$ 3,462	
	Recycling Residual Tons												
37	Recycling Tons Inbound	3,590	3,531	3,617	3,681	3,739	3,793	3,843	3,889	3,931	3,969	4,003	
38	Recycling Tons Sold	3,695	3,008	3,082	3,136	3,186	3,232	3,274	3,313	3,349	3,382	3,410	
39	Implied Recycling Residuals Sent to Landfill	(105)	523	536	545	554	562	569	576	582	588	593	
40	Adjustment	-	(523)	(536)	(545)	(554)	(562)	(569)	(576)	(582)	(588)	(593)	
41	Adjusted Recycling Residuals	(105)	-	-	-	-	-	-	-	-	-	-	
42	Rate per Ton	\$ 60.50	\$ 60.50	\$ 60.50	\$ 60.50	\$ 60.50	\$ 60.50	\$ 60.50	\$ 60.50	\$ 60.50	\$ 60.50	\$ 60.50	
43	Annual Recycling Revenue	\$ (6,353)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
44	Adjustment	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	
45	Total Disposal Fee Revenue	<u>\$ 5,214,707</u>	<u>\$ 5,181,135</u>	<u>\$ 5,180,364</u>	<u>\$ 5,179,791</u>	<u>\$ 5,179,271</u>	<u>\$ 5,178,788</u>	<u>\$ 5,178,340</u>	<u>\$ 5,177,927</u>	<u>\$ 5,177,551</u>	<u>\$ 5,177,211</u>	<u>\$ 5,176,906</u>	
												<u>\$ 5,176,619</u>	

Exhibit 5
Hernando County, FL
Fiscal Year 2025 Solid Waste Analysis

Projected Operating Expenses

No.	Account No.	Cost Center	Description	Escalation Factors	Adjusted 2025	Fiscal Year Ending September 30,									
						2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
FUND 4411 - OPERATING															
07602 - CLASS I OPERATIONS															
SALARIES & WAGES															
1	5101200	07602	Salaries/Wages - Regular	Salary	\$ 1,009,223	\$ 1,039,500	\$ 1,070,685	\$ 1,102,805	\$ 1,135,889	\$ 1,169,966	\$ 1,205,065	\$ 1,241,217	\$ 1,278,454	\$ 1,316,807	\$ 1,356,311
2	5101230	07602	Salaries/Wages-Emergency Diff	Salary	-	-	-	-	-	-	-	-	-	-	-
3	5101212	07602	Salary - Market Adjustment	Salary	13,772	14,185	14,611	15,049	15,501	15,966	16,444	16,938	17,446	17,969	18,508
4	5101400	07602	Salaries/Wages - Overtime	Salary	80,040	82,441	84,914	87,462	90,086	92,788	95,572	98,439	101,392	104,434	107,567
5	5101501	07602	Special Pay - Stipends	Salary	2,075	2,137	2,201	2,267	2,335	2,405	2,478	2,552	2,629	2,707	2,789
6	5102100	07602	FICA Taxes - Matching	Salary	77,109	79,422	81,805	84,259	86,787	89,390	92,072	94,834	97,679	100,610	103,628
7	5102200	07602	Retirement Contributions	Benefit	164,168	169,093	174,166	179,391	184,773	190,316	196,025	201,906	207,963	214,202	220,628
8	5102210	07602	Retirement Contributions - GASB	Benefit	32,691	33,672	34,682	35,722	36,794	37,898	39,035	40,206	41,412	42,654	43,934
9	5102300	07602	Life & Health Insurance	Benefit	256,114	263,797	271,711	279,863	288,259	296,906	305,814	314,988	324,438	334,171	344,196
10	5102400	07602	Workman's Comp Premiums	Salary	32,180	33,145	34,140	35,164	36,219	37,305	38,425	39,577	40,765	41,988	43,247
11	5102500	07602	Unemployment Compensation	Benefit	-	-	-	-	-	-	-	-	-	-	-
12	5102600	07602	Other Post Employee Benefits - OPEB	Benefit	7,232	7,449	7,672	7,903	8,140	8,384	8,635	8,894	9,161	9,436	9,719
13	AddPer	07602	Additional Personnel	Calculated	-	-	-	-	-	-	-	-	-	-	-
14	5102602	07602	OPEB - Def Inf Portion	Benefit	-	-	-	-	-	-	-	-	-	-	-
15	TOTAL PERSONNEL SERVICES				\$ 1,674,604	\$ 1,724,842	\$ 1,776,587	\$ 1,829,885	\$ 1,884,782	\$ 1,941,325	\$ 1,999,565	\$ 2,059,552	\$ 2,121,338	\$ 2,184,978	\$ 2,250,528
OPERATING EXPENSES															
16	5303103	07602	Professional Serv - Engineering	Prof Class I	\$ 292,500	\$ 300,047	\$ 307,548	\$ 314,621	\$ 321,858	\$ 329,260	\$ 337,163	\$ 345,254	\$ 353,541	\$ 361,672	\$ 369,990
17	5303401	07602	Contract Services	Contract Class I	585,874	600,990	616,014	630,183	644,677	659,504	675,332	691,540	708,137	724,425	741,086
18	5303401a	07602	Mulch Processing	Calculated	97,891	136,032	141,596	147,228	152,973	158,828	164,793	170,865	177,042	183,323	189,762
19	5303401b	07602	Mulch Hauling	Calculated	242,119	252,981	263,329	273,803	284,487	295,376	306,469	317,761	329,249	340,929	352,904
20	5303401c	07602	Leachate Treatment/Hauling	Calculated	522,917	575,000	585,000	595,000	605,000	615,000	625,000	637,500	650,000	660,000	670,000
21	5303405	07602	Contract Services - Uniforms	Inflation	1,750	1,795	1,840	1,882	1,926	1,970	2,017	2,066	2,115	2,164	2,214
22	5303416	07602	Contract Services - Tire Disposal	Inflation	-	-	-	-	-	-	-	-	-	-	-
23	5303431	07602	Contract Services - HHW Disposal	Inflation	-	-	-	-	-	-	-	-	-	-	-
24	5303435	07602	Contract Services - RMPC	Inflation	-	-	-	-	-	-	-	-	-	-	-
25	5303437	07602	Contract Services - Curbside Recycling	Inflation	-	-	-	-	-	-	-	-	-	-	-
26	5303495	07602	Contract Services - Garbage Hauling	Inflation	-	-	-	-	-	-	-	-	-	-	-
27	5303496	07602	Contract Services - Composting	Calculated	-	-	70,304	72,321	74,626	76,931	79,236	81,541	83,846	86,439	89,032
28	5304001	07602	Travel & Per Diem	Inflation	4,441	4,556	4,669	4,777	4,887	4,999	5,119	5,242	5,368	5,491	5,618
29	5304004	07602	Travel & Per Diem - Class C	Inflation	36	37	38	39	40	41	41	42	44	45	46
30	5304101	07602	Communication Services	Inflation	4,260	4,370	4,479	4,582	4,688	4,795	4,910	5,028	5,149	5,267	5,389
31	5304205	07602	Postage/Express	Inflation	8,920	9,150	9,379	9,595	9,815	10,041	10,282	10,529	10,781	11,029	11,283
32	5304301	07602	Utility Serv - Elec/Water/Sewer	Inflation	32,824	33,671	34,513	35,306	36,118	36,949	37,836	38,744	39,674	40,586	41,520
33	5304401	07602	Rentals/Leases - Equip (Exc. Veh)	Inflation	193,599	198,594	203,559	208,241	213,030	217,930	223,160	228,516	234,000	239,382	244,888
34	5304406	07602	Rentals/Leases - Heavy Equipment	Calculated	1,228,215	1,324,738	1,324,738	1,327,259	1,330,858	1,426,989	1,433,771	1,443,006	1,557,571	1,574,845	1,598,772
35	5304406a	07602	Rentals/Leases - Heavy Equipment for Composting	Calculated	-	-	33,338	34,105	34,889	35,691	36,548	37,425	38,323	39,205	40,107
36	5304501	07602	Insurance & Bonds - Premiums	Inflation	120,500	123,609	126,699	129,613	132,594	135,644	138,899	142,233	145,647	148,996	152,423
37	5304601	07602	Repair/Maint - Building & Ground	Repair	16,500	17,325	18,191	19,101	20,056	21,059	22,112	23,217	24,378	25,597	26,877
38	5304602	07602	Repair/Maint - Vehicles	Repair	65,000	68,250	71,663	75,246	79,008	82,958	87,106	91,462	96,035	100,836	105,878
39	5304603	07602	Repair/Maint - Equipment	LeaseRepair	95,500	100,275	105,289	110,553	116,081	121,885	127,979	134,378	141,097	148,152	155,559
40	5304606	07602	Repair/Maint - Software	Repair	26,652	27,985	29,384	30,853	32,396	34,015	35,716	37,502	39,377	41,346	43,413
41	5304607	07602	Repair/Maint - Phones	Repair	-	-	-	-	-	-	-	-	-	-	-
42	5304609	07602	Repair/Maintenance - Radios	Repair	2,500	2,625	2,756	2,894	3,039	3,191	3,350	3,518	3,694	3,878	4,072
43	5304701	07602	Printing & Binding	Inflation	4,900	5,026	5,152	5,271	5,392	5,516	5,648	5,784	5,923	6,059	6,198
44	5304801	07602	Promotional Activities	Inflation	-	-	-	-	-	-	-	-	-	-	-
45	5304901	07602	Advertising - Legal	Inflation	-	-	-	-	-	-	-	-	-	-	-
46	5304902	07602	Advertising - Other	Inflation	750	769	789	807	825	844	865	885	907	927	949
47	5304919	07602	Operating Expense - Special Assessments	Inflation	5,439	5,579	5,719	5,850	5,985	6,123	6,269	6,420	6,574	6,725	6,880
48	5304921	07602	Reimbursement of Special Assessments	Inflation	1,500	1,539	1,577	1,613	1,651	1,689	1,729	1,771	1,813	1,855	1,897
49	5304922	07602	Fees/Costs - Other	Inflation	125	128	131	134	138	141	144	148	151	155	158
50	5304923	07602	Fees/Costs - Filing Fees	Inflation	900	923	946	968	990	1,013	1,037	1,062	1,088	1,113	1,138
51	5304924	07602	Fees - Permit Applications	Inflation	10,772	11,050	11,326	11,587	11,853	12,126	12,417	12,715	13,020	13,319	13,626
52	5304933	07602	Fees/Costs - Cost Allocation Plan	Inflation	339,597	348,359	357,068	365,280	373,682	382,276	391,451	400,846	410,466	419,907	429,565
53	5304936	07602	Fees/Costs - Tax Collector	Calculated	172,772	182,740	191,833	201,001	210,340	219,845	229,510	239,330	249,295	259,399	269,765
54	5304937	07602	Fees/Costs - Bill Notification	Calculated	-	90,433	92,033	93,483	94,833	96,083	97,233	98,283	99,233	100,083	100,883
55	5304940	07602	Fees/Costs - Property Appraiser	Calculated	172,772	274,110	287,749	301,501	315,509	329,767	344,265	358,994	373,943	389,099	404,648
56	5304950	07602	Fees/Costs - Legal Fees	Inflation	-	-	-	-	-	-	-	-	-	-	-
57	5304953	07602	Fees/Costs - Fleet GPS Tracking	Inflation	4,566	4,684	4,801	4,911	5,024	5,140	5,263	5,390	5,519	5,646	5,776
58	5304955	07602	Fees/Costs - Flt Cap Recv	Inflation	89,945	92,266	94,572	96,747	98,973	101,249	103,679	106,167	108,715	111,216	113,774
59	5304956	07602	Fees/Costs - Flt Fac Allo	Inflation	2,272	2,331	2,389	2,444	2,500	2,558	2,619	2,682	2,746	2,809	2,874
60	5304957	07602	Fees & Costs - Fleet Administration Fees	Inflation	8,160	8,371	8,580	8,777	8,979	9,186	9,406	9,632	9,863	10,090	10,322
61	5304959	07602	Fees/Costs - Bank Charges	Inflation	1,680	1,723	1,766	1,807	1,849	1,891	1,937	1,983	2,031	2,077	2,125
62	5304965	07602	Fees/Costs - New Hires	Inflation	1,032	1,059	1,085	1,110	1,136	1,162	1,190	1,218	1,247	1,276	1,305
63	5304970	07602	Fees/Costs - Tech Services Capital Recovery	Inflation	-	-	-	-	-	-	-	-	-	-	-
64	5304975	07602	Bad Debt Expense on Accounts Receivable	Eliminate	-	-	-	-	-	-	-	-	-	-	-
65	5305101	07602	Office Supplies	Inflation	5,000	5,129	5,257	5,378	5,502	5,628	5,763	5,902	6,043	6,182	

Projected Operating Expenses

Account No.		Cost Center	Description	Escalation Factors	Adjusted 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
76	5305274	07602	Uncapitalized Equipment - Technology	Inflation	34,550	35,441	36,327	37,163	38,018	38,892	39,826	40,781	41,760	42,721	43,703
77	5305401	07602	Books/Publications/Subscriptions	Inflation	1,000	1,026	1,051	1,076	1,100	1,126	1,153	1,180	1,209	1,236	1,265
78	5305402	07602	Dues/Memberships	Inflation	2,655	2,723	2,792	2,856	2,921	2,989	3,060	3,134	3,209	3,283	3,358
79	5305506	07602	Educational - Train and Tuition	Inflation	6,755	6,929	7,103	7,266	7,433	7,604	7,786	7,973	8,165	8,352	8,545
80	5305508	07602	Educational - Grant Funds	Inflation	-	-	-	-	-	-	-	-	-	-	-
81	5305510	07602	Educational - Tuition Reimbursement	Inflation	4,000	4,103	4,206	4,303	4,401	4,503	4,611	4,721	4,835	4,946	5,060
82	5305901	07602	Depreciation Expense	Eliminate	-	-	-	-	-	-	-	-	-	-	-
83			TOTAL OPERATING EXPENSES		\$ 4,995,663	\$ 5,387,989	\$ 5,724,635	\$ 5,864,254	\$ 6,008,547	\$ 6,248,881	\$ 6,405,731	\$ 6,571,298	\$ 6,846,684	\$ 7,024,110	\$ 7,212,697
			CAPITAL OUTLAY												
84	5626201	07602	Buildings - Construction/Acquisition	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
85	5626401	07602	Equipment (Greater than \$1,000)	Eliminate	-	-	-	-	-	-	-	-	-	-	-
86			TOTAL CAPITAL EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			NON-OPERATING EXPENSES												
87	5909508	07602	Loss On Disposal of Fixed Assets	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
88	5909907	07602	Budget P.O. Carry Forward	Eliminate	-	-	-	-	-	-	-	-	-	-	-
89	5909910	07602	Budget Reserve for Contingencies	Eliminate	-	-	-	-	-	-	-	-	-	-	-
90	5909914	07602	Budget Reserve - Pay Plan	Eliminate	-	-	-	-	-	-	-	-	-	-	-
91	5909982	07602	Budget Reserve - OPEB	Eliminate	-	-	-	-	-	-	-	-	-	-	-
92			TOTAL NON-OPERATING EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			TRANSFERS TO OTHER FUNDS												
93	5944312	07602	Transfer - NW SL Escrow Fund 4431	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
94	5944610	07602	Transfer - NW Construction Fund 4461	Eliminate	-	-	-	-	-	-	-	-	-	-	-
95	5944710	07602	Transfer - Capital Fund 4471	Eliminate	-	-	-	-	-	-	-	-	-	-	-
96	5920830	07602	Transfer - Non-Ad Valorem Rev S2022 Bond	Eliminate	-	-	-	-	-	-	-	-	-	-	-
97	5950610	07602	Transfer - Computer Replacement	Eliminate	-	-	-	-	-	-	-	-	-	-	-
98	5944810	07602	Transfer - Disaster/Debris Removal Fund 4481	Eliminate	-	-	-	-	-	-	-	-	-	-	-
99	5951210	07602	Transfer - Health Self Insurance	Benefit	28,800	29,664	30,554	31,471	32,415	33,387	34,389	35,420	36,483	37,577	38,705
100	5910012	07602	Transfer - General Fund Capital Project	Eliminate	-	-	-	-	-	-	-	-	-	-	-
101	5999078	07602	Transfer - Grant Match	Eliminate	-	-	-	-	-	-	-	-	-	-	-
102			TOTAL TRANSFERS		\$ 28,800	\$ 29,664	\$ 30,554	\$ 31,471	\$ 32,415	\$ 33,387	\$ 34,389	\$ 35,420	\$ 36,483	\$ 37,577	\$ 38,705
103			TOTAL OPERATIONS EXPENSES - CLASS 1		\$ 6,699,067	\$ 7,142,495	\$ 7,531,777	\$ 7,725,610	\$ 7,925,743	\$ 8,223,593	\$ 8,439,684	\$ 8,666,270	\$ 9,004,505	\$ 9,246,666	\$ 9,501,929
			07603 - RECYCLING OPERATIONS												
			SALARIES & WAGES												
104	5101200	07603	Salaries/Wages - Regular	Salary	\$ 227,909	\$ 234,746	\$ 241,789	\$ 249,042	\$ 256,514	\$ 264,209	\$ 272,135	\$ 280,299	\$ 288,708	\$ 297,370	\$ 306,291
105	5101230	07603	Salaries/Wages-Emergency Diff	Salary	-	-	-	-	-	-	-	-	-	-	-
106	5101212	07603	Salary - Market Adjustment	Salary	2,267	2,335	2,405	2,477	2,552	2,628	2,707	2,788	2,872	2,958	3,047
107	5101400	07603	Salaries/Wages - Overtime	Salary	6,900	7,107	7,320	7,540	7,766	8,239	8,741	9,239	9,741	10,243	10,745
108	5101501	07603	Special Pay - Stipends	Salary	437	450	464	478	492	507	522	537	554	570	587
109	5102100	07603	FICA Taxes - Matching	Salary	17,435	17,958	18,497	19,052	19,623	20,212	20,818	21,443	22,086	22,749	23,431
110	5102200	07603	Retirement Contributions	Benefit	39,258	40,436	41,649	42,898	44,185	45,511	46,876	48,282	49,731	51,223	52,759
111	5102210	07603	Retirement Contributions - GASB	Benefit	7,086	7,299	7,518	7,743	7,975	8,215	8,461	8,715	8,976	9,246	9,523
112	5102300	07603	Life & Health Insurance	Benefit	56,236	57,923	59,661	61,451	63,294	65,193	67,149	69,163	71,238	73,375	75,576
113	5102400	07603	Workman's Comp Premiums	Salary	7,738	7,970	8,209	8,456	8,709	8,970	9,240	9,517	9,802	10,096	10,399
114	5102500	07603	Unemployment Compensation	Benefit	-	-	-	-	-	-	-	-	-	-	-
115	5102600	07603	Other Post Employee Benefits - OPEB	Benefit	1,482	1,526	1,572	1,619	1,668	1,718	1,770	1,823	1,877	1,934	1,992
116	AddPer	07603	Additional Personnel	Calculated	-	-	-	-	-	-	-	-	-	-	-
117	5102602	07603	OPEB - Def Inf Portion	Benefit	-	-	-	-	-	-	-	-	-	-	-
118			TOTAL PERSONNEL SERVICES		\$ 366,748	\$ 377,750	\$ 389,083	\$ 400,755	\$ 412,778	\$ 425,161	\$ 437,916	\$ 451,054	\$ 464,585	\$ 478,523	\$ 492,879
			OPERATING EXPENSES												
119	5303103	07603	Professional Serv - Engineering	Inflation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
120	5303401	07603	Contract Services	Inflation	104,062	106,747	109,415	111,932	114,506	117,140	119,951	122,830	125,778	128,671	131,630
121	5303405	07603	Contract Services - Uniforms	Inflation	500	513	526	538	550	563	576	590	604	618	632
122	5303416	07603	Contract Services - Tire Disposal	Inflation	-	-	-	-	-	-	-	-	-	-	-
123	5303431	07603	Contract Services - HHW Disposal	Inflation	-	-	-	-	-	-	-	-	-	-	-
124	5303435	07603	Contract Services - RMPC	Inflation	-	-	-	-	-	-	-	-	-	-	-
125	5303437	07603	Contract Services - Curbside Recycling	Inflation	-	-	-	-	-	-	-	-	-	-	-
126	5303401a	07603	Contract Services - Recycling Disposal and Hauling	Calculated	337,488	354,627	369,923	384,394	398,914	413,468	428,458	443,479	458,512	473,076	487,825
127	5304001	07603	Travel & Per Diem	Inflation	6,519	6,687	6,854	7,012	7,173	7,338	7,514	7,695	7,879	8,061	8,246
128	5304004	07603	Travel & Per Diem - Class C	Inflation	12	12	13	13	13	14	14	15	15	15	15
129	5304101	07603	Communication Services	Inflation	660	677	694	710	726	743	761	779	798	816	835
130	5304205	07603	Postage and Freight	Inflation	300	308	315	323	330	338	346	354	363	371	379
131	5304301	07603	Utility Serv - Elec/Water/Sewer	Inflation	-	-	-	-	-	-	-	-	-	-	-
132	5304401	07603	Rentals/Leases - Equip (Exc. Veh)	Constant	20,920	20,920	20,920	20,920	20,920	20,920	20,920	20,920	20,920	20,920	20,920
133	5304406	07603	Rentals/Leases - Heavy Equipment	Calculated	71,214	71,214	74,877	74,877	74,877	80,163	80,163	86,075	86,075	86,075	86,075
134	5304501	07603	Insurance & Bonds - Premiums	Inflation	14,891	15,275	15,657	16,017	16,386	16,762	17,165	17,577	17,999	18,413	18,836
135	5304601	07603	Repair/Maint - Building & Ground	Repair	2,500	2,625	2,756	2,894	3,039	3,191	3,350	3,518	3,694	3,878	4,072
136	5304602	07603	Repair/Maint - Vehicles	Repair	22,500	23,625	24,806	26,047	27,349	28,716	30,152	31,660	33,243	34,905	36,650
137	5304603	07603	Repair/Maint - Equipment	Repair	18,500	19,425	20,396	21,416	22,487	23,611	24,792	26,031	27,333	28,700	30,135
138	5304606	07603	Repair/Maint - Software	Repair	1,200	1,260	1,323	1,389	1,459	1,532	1,608	1,689	1,773	1,862	1,955
139	5304607	07603	Repair/Maint - Phones	Repair	-	-	-	-	-	-	-	-	-	-	-
140	5304609	07603	Repair/Maintenance - Radios	Repair	-	-	-	-	-	-	-	-	-	-	-

Projected Operating Expenses

Account		Cost	Escalation		Adjusted		Fiscal Year Ending September 30,									
No.	No.	Center	Description	Factors	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	
141	5304701	07603	Printing & Binding	Inflation	1,000	1,026	1,051	1,076	1,100	1,126	1,153	1,180	1,209	1,236	1,265	
142	5304801	07603	Promotional Activities	Inflation	20,000	20,516	21,029	21,513	22,007	22,514	23,054	23,607	24,174	24,730	25,298	
143	5304901	07603	Advertising - Legal	Inflation	-	-	-	-	-	-	-	-	-	-	-	
144	5304902	07603	Advertising - Other	Inflation	7,250	7,437	7,623	7,798	7,978	8,161	8,357	8,558	8,763	8,965	9,171	
145	5304919	07603	Operating Expense - Special Assessments	Inflation	-	-	-	-	-	-	-	-	-	-	-	
146	5304921	07603	Reimbursement of Special Assessments	Inflation	-	-	-	-	-	-	-	-	-	-	-	
147	5304922	07603	Fees/Costs - Other	Inflation	-	-	-	-	-	-	-	-	-	-	-	
148	5304923	07603	Fees/Costs - Filing Fees	Inflation	-	-	-	-	-	-	-	-	-	-	-	
149	5304924	07603	Fees - Permit Applications	Inflation	-	-	-	-	-	-	-	-	-	-	-	
150	5304933	07603	Fees/Costs - Cost Allocation Plan	Inflation	35,963	36,891	37,813	38,683	39,573	40,483	41,454	42,449	43,468	44,468	45,490	
151	5304937	07603	Fees/Costs - Tax Collector Refunds	Inflation	-	-	-	-	-	-	-	-	-	-	-	
152	5304950	07603	Fees/Costs - Legal Fees	Inflation	-	-	-	-	-	-	-	-	-	-	-	
153	5304953	07603	Fees/Costs - Fleet GPS Tracking	Inflation	1,626	1,668	1,710	1,749	1,789	1,830	1,874	1,919	1,965	2,011	2,057	
154	5304955	07603	Fees/Costs - Flt Cap Recv	Inflation	35,501	36,417	37,327	38,186	39,064	39,963	40,922	41,904	42,910	43,896	44,906	
155	5304956	07603	Fees/Costs - Flt Fac Allo	Inflation	699	717	735	752	769	787	806	825	845	864	884	
156	5304957	07603	Fees & Costs - Fleet Administration Fees	Inflation	3,360	3,447	3,533	3,614	3,697	3,782	3,873	3,966	4,061	4,155	4,250	
157	5304959	07603	Fees/Costs - Bank Charges	Inflation	-	-	-	-	-	-	-	-	-	-	-	
158	5304965	07603	Fees/Costs - New Hires	Inflation	344	353	362	370	379	387	397	406	416	425	435	
159	5304970	07603	Fees/Costs - Tech Services Capital Recovery	Inflation	-	-	-	-	-	-	-	-	-	-	-	
160	5304975	07603	Bad Debt Expense on Accounts Receivable	Eliminate	-	-	-	-	-	-	-	-	-	-	-	
161	5305101	07603	Office Supplies	Inflation	600	615	631	645	660	675	692	708	725	742	759	
162	5305103	07603	Office Supplies - Computer Hardware	Inflation	-	-	-	-	-	-	-	-	-	-	-	
163	5305201	07603	Operating Supplies	Inflation	26,250	26,927	27,600	28,235	28,885	29,549	30,258	30,984	31,728	32,458	33,204	
164	5305202	07603	Gasoline, Oil & Lubricants	Fuel	84,485	88,709	93,145	97,802	102,692	107,827	113,218	118,879	124,823	131,064	137,617	
165	5305205	07603	Clothing & Uniform Apparel	Inflation	250	256	263	269	275	281	288	295	302	309	316	
166	5305221	07603	Operating Supplies - Computer Software	Inflation	-	-	-	-	-	-	-	-	-	-	-	
167	5305222	07603	Operating Supplies - Computer Hardware	Inflation	-	-	-	-	-	-	-	-	-	-	-	
168	5305264	07603	Uncapitalized Equipment	Inflation	19,440	19,942	20,440	20,910	21,391	21,883	22,408	22,946	23,497	24,037	24,590	
169	5305274	07603	Uncapitalized Equipment - Technology	Inflation	-	-	-	-	-	-	-	-	-	-	-	
170	5305401	07603	Books/Publications/Subscriptions	Inflation	-	-	-	-	-	-	-	-	-	-	-	
171	5305402	07603	Dues/Memberships	Inflation	2,145	2,200	2,255	2,307	2,360	2,415	2,473	2,532	2,593	2,652	2,713	
172	5305506	07603	Educational - Train and Tuition	Inflation	4,708	4,829	4,950	5,064	5,181	5,300	5,427	5,557	5,690	5,821	5,955	
173	5305508	07603	Educational - Grant Funds	Inflation	-	-	-	-	-	-	-	-	-	-	-	
174	5305510	07603	Educational - Tuition Reimbursement	Inflation	1,000	1,026	1,051	1,076	1,100	1,126	1,153	1,180	1,209	1,236	1,265	
175	5305901	07603	Depreciation Expense	Eliminate	-	-	-	-	-	-	-	-	-	-	-	
176			TOTAL OPERATING EXPENSES		\$ 845,887	\$ 876,891	\$ 909,996	\$ 938,530	\$ 967,629	\$ 1,002,586	\$ 1,033,577	\$ 1,065,196	\$ 1,103,361	\$ 1,135,449	\$ 1,168,383	
			CAPITAL OUTLAY													
177	5626201	07603	Buildings - Construction/Acquisition	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
178	5626401	07603	Equipment (Greater than \$5,000)	Eliminate	-	-	-	-	-	-	-	-	-	-	-	
179			TOTAL CAPITAL EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
			NON-OPERATING EXPENSES													
180	5909508	07603	Loss On Disposal of Fixed Assets	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
181	5909907	07603	Budget P.O. Carry Forward	Eliminate	-	-	-	-	-	-	-	-	-	-	-	
182	5909910	07603	Budget Reserve for Contingencies	Eliminate	-	-	-	-	-	-	-	-	-	-	-	
183	5909914	07603	Budget Reserve - Pay Plan	Eliminate	-	-	-	-	-	-	-	-	-	-	-	
184	5909982	07603	Budget Reserve - OPEB	Eliminate	-	-	-	-	-	-	-	-	-	-	-	
185			TOTAL NON-OPERATING EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
			TRANSFERS TO OTHER FUNDS													
186	5944312	07603	Transfer - NW SL Escrow Fund 4431	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
187	5944610	07603	Transfer - NW Construction Fund 4461	Eliminate	-	-	-	-	-	-	-	-	-	-	-	
188	5944710	07603	Transfer - Capital Fund 4471	Eliminate	-	-	-	-	-	-	-	-	-	-	-	
189	5950610	07603	Transfer - Computer Replacement	Eliminate	-	-	-	-	-	-	-	-	-	-	-	
190	5951210	07603	Transfer - Health Self Insurance	Benefit	7,088	7,301	7,520	7,745	7,978	8,217	8,463	8,717	8,979	9,248	9,526	
191	5999078	07603	Transfer - Grant Match	Eliminate	-	-	-	-	-	-	-	-	-	-	-	
192			TOTAL TRANSFERS		\$ 7,088	\$ 7,301	\$ 7,520	\$ 7,745	\$ 7,978	\$ 8,217	\$ 8,463	\$ 8,717	\$ 8,979	\$ 9,248	\$ 9,526	
193			TOTAL OPERATIONS EXPENSES - RECYCLING		\$ 1,219,723	\$ 1,261,942	\$ 1,306,598	\$ 1,347,031	\$ 1,388,385	\$ 1,435,965	\$ 1,479,957	\$ 1,524,967	\$ 1,576,926	\$ 1,623,220	\$ 1,670,787	
			07604 - CONVENIENCE CENTERS OPERATIONS													
			SALARIES & WAGES													
194	5101200	07604	Salaries/Wages - Regular	Salary	\$ 470,292	\$ 484,401	\$ 498,933	\$ 513,901	\$ 529,318	\$ 545,197	\$ 561,553	\$ 578,400	\$ 595,752	\$ 613,624	\$ 632,033	
195	5101230	07604	Salaries/Wages-Emergency Diff	Salary	-	-	-	-	-	-	-	-	-	-	-	
196	5101212	07604	Salary - Market Adjustment	Salary	7,909	8,146	8,391	8,642	8,902	9,169	9,444	9,727	10,019	10,319	10,629	
197	5101400	07604	Salaries/Wages - Overtime	Salary	62,100	63,963	65,882	67,858	69,894	71,991	74,151	76,375	78,666	81,026	83,457	
198	5101501	07604	Special Pay - Stipends	Salary	1,457	1,501	1,546	1,592	1,640	1,689	1,740	1,792	1,846	1,901	1,958	
199	5102100	07604	FICA Taxes - Matching	Salary	35,977	37,056	38,168	39,313	40,492	41,707	42,958	44,247	45,575	46,942	48,350	
200	5102200	07604	Retirement Contributions	Benefit	70,528	72,644	74,823	77,068	79,380	81,761	84,214	86,741	89,343	92,023	94,784	
201	5102210	07604	Retirement Contributions - GASB	Benefit	17,841	18,376	18,928	19,495	20,080	20,683	21,303	21,942	22,600	23,278	23,977	
202	5102300	07604	Life & Health Insurance	Benefit	149,666	154,156	158,781	163,544	168,450	173,504	178,709	184,070	189,592	195,280	201,139	
203	5102400	07604	Workman's Comp Premiums	Salary	20,263	20,871	21,497	22,142	22,806	23,490	24,195	24,921	25,669	26,439	27,232	
204	5102500	07604	Unemployment Compensation	Benefit	-	-	-	-	-	-	-	-	-	-	-	
205	5102600	07604	Other Post Employee Benefits - OPEB	Benefit	4,454	4,588	4,725	4,867	5,013	5,163	5,318	5,478	5,642	5,811	5,986	
206	AddPer	07604	Additional Personnel	Calculated	-	-	-	-	-	-	-	-	-	-	-	
207	5102602	07604	OPEB - Def Inf Portion	Benefit	-	-	-	-	-	-	-	-	-	-	-	

No.	Account No.	Cost Center	Description	Escalation Factors	Adjusted 2025	Fiscal Year Ending September 30,									
						2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
208			TOTAL PERSONNEL SERVICES		\$ 840,487	\$ 865,702	\$ 891,673	\$ 918,423	\$ 945,976	\$ 974,355	\$ 1,003,585	\$ 1,033,693	\$ 1,064,704	\$ 1,096,645	\$ 1,129,544
			<u>OPERATING EXPENSES</u>												
209	5303103	07604	Professional Serv - Engineering	Inflation	\$ 92,250	\$ 94,630	\$ 96,996	\$ 99,227	\$ 101,509	\$ 103,844	\$ 106,336	\$ 108,888	\$ 111,501	\$ 114,066	\$ 116,689
210	5303401	07604	Contract Services	Contract-CCC	27,420	28,127	28,831	29,494	30,172	30,866	31,607	32,365	33,142	33,904	34,684
211	5303405	07604	Contract Services - Uniforms	Inflation	1,500	1,539	1,577	1,613	1,651	1,689	1,729	1,771	1,813	1,855	1,897
212	5303416	07604	Contract Services - Tire Disposal	Inflation	-	-	-	-	-	-	-	-	-	-	-
213	5303431	07604	Contract Services - HHW Disposal	Inflation	-	-	-	-	-	-	-	-	-	-	-
214	5303435	07604	Contract Services - RMPC	Inflation	-	-	-	-	-	-	-	-	-	-	-
215	5303437	07604	Contract Services - Curbside Recycling	Inflation	-	-	-	-	-	-	-	-	-	-	-
216	5303495	07604	Contract Services - Garbage Hauling	Inflation	-	-	-	-	-	-	-	-	-	-	-
217	5304001	07604	Travel & Per Diem	Inflation	600	615	631	645	660	675	692	708	725	742	759
218	5304004	07604	Travel & Per Diem - Class C	Inflation	24	25	25	26	26	27	28	28	29	30	30
219	5304101	07604	Communication Services	Inflation	720	739	757	774	792	810	830	850	870	890	911
220	5304205	07604	Postage/Express	Inflation	-	-	-	-	-	-	-	-	-	-	-
221	5304301	07604	Utility Serv - Elec/Water/Sewer	Inflation	9,402	9,645	9,886	10,113	10,346	10,584	10,838	11,098	11,364	11,625	11,893
222	5304401	07604	Rentals/Leases - Equip (Exc. Veh)	Constant	900	900	900	900	900	900	900	900	900	900	900
223	5304406	07604	Rentals/Leases - Heavy Equipment	Calculated	163,413	163,413	171,820	171,820	171,820	183,951	183,951	183,951	197,515	197,515	197,515
224	5304501	07604	Insurance & Bonds - Premiums	Inflation	62,470	64,082	65,684	67,194	68,740	70,321	72,009	73,737	75,507	77,243	79,020
225	5304601	07604	Repair/Maint - Building & Ground	Repair	209,000	219,450	230,423	241,944	254,041	266,743	280,080	294,084	308,788	324,228	340,439
226	5304602	07604	Repair/Maint - Vehicles	Repair	171,000	179,550	188,528	197,954	207,852	218,244	229,156	240,614	252,645	265,277	278,541
227	5304603	07604	Repair/Maint - Equipment	Repair	29,500	30,975	32,524	34,150	35,857	37,650	39,533	41,509	43,585	45,764	48,052
228	5304606	07604	Repair/Maint - Software	Repair	-	-	-	-	-	-	-	-	-	-	-
229	5304607	07604	Repair/Maint - Phones	Repair	-	-	-	-	-	-	-	-	-	-	-
230	5304609	07604	Repair/Maintenance - Radios	Repair	-	-	-	-	-	-	-	-	-	-	-
231	5304701	07604	Printing & Binding	Inflation	2,200	2,257	2,313	2,366	2,421	2,476	2,536	2,597	2,659	2,720	2,783
232	5304801	07604	Promotional Activities	Inflation	-	-	-	-	-	-	-	-	-	-	-
233	5304901	07604	Advertising - Legal	Inflation	-	-	-	-	-	-	-	-	-	-	-
234	5304902	07604	Advertising - Other	Inflation	-	-	-	-	-	-	-	-	-	-	-
235	5304919	07604	Operating Expense - Special Assessments	Inflation	1,566	1,606	1,647	1,684							

			Escalation		Adjusted		Fiscal Year Ending September 30,								
No.	Account No.	Cost Center	Description	Factors	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
278	5944710	07604	Transfer - Capital Fund 4471	Eliminate	-	-	-	-	-	-	-	-	-	-	-
279	5950610	07604	Transfer - Computer Replacement	Eliminate	-	-	-	-	-	-	-	-	-	-	-
280	5951210	07604	Transfer - Health Self Insurance	Benefit	17,520	18,046	18,587	19,145	19,719	20,310	20,920	21,547	22,194	22,860	23,545
281	5999078	07604	Transfer - Grant Match	Eliminate	-	-	-	-	-	-	-	-	-	-	-
282			TOTAL TRANSFERS		\$ 17,520	\$ 18,046	\$ 18,587	\$ 19,145	\$ 19,719	\$ 20,310	\$ 20,920	\$ 21,547	\$ 22,194	\$ 22,860	\$ 23,545
283			TOTAL OPERATIONS EXPENSES - CONVENIENCE CENTERS		\$ 2,017,196	\$ 2,082,819	\$ 2,159,026	\$ 2,228,567	\$ 2,300,774	\$ 2,387,886	\$ 2,466,218	\$ 2,547,583	\$ 2,645,674	\$ 2,733,000	\$ 2,823,735
			07605 - C&D DEBRIS OPERATIONS												
			<u>SALARIES & WAGES</u>												
284	5101200	07605	Salaries/Wages - Regular	Salary	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
285	5101230	07605	Salaries/Wages-Emergency Diff	Salary	-	-	-	-	-	-	-	-	-	-	-
286	5101212	07605	Salary - Market Adjustment	Salary	-	-	-	-	-	-	-	-	-	-	-
287	5101400	07605	Salaries/Wages - Overtime	Salary	-	-	-	-	-	-	-	-	-	-	-
288	5101501	07605	Special Pay - Stipends	Salary	-	-	-	-	-	-	-	-	-	-	-
289	5102100	07605	FICA Taxes - Matching	Salary	-	-	-	-	-	-	-	-	-	-	-
290	5102200	07605	Retirement Contributions	Benefit	-	-	-	-	-	-	-	-	-	-	-
291	5102210	07605	Retirement Contributions - GASB	Benefit	-	-	-	-	-	-	-	-	-	-	-
292	5102300	07605	Life & Health Insurance	Benefit	-	-	-	-	-	-	-	-	-	-	-
293	5102400	07605	Workman's Comp Premiums	Salary	-	-	-	-	-	-	-	-	-	-	-
294	5102500	07605	Unemployment Compensation	Benefit	-	-	-	-	-	-	-	-	-	-	-
295	5102600	07605	Other Post Employee Benefits - OPEB	Benefit	-	-	-	-	-	-	-	-	-	-	-
296	AddPer	07605	Additional Personnel	Calculated	-	-	-	-	-	-	-	-	-	-	-
297			TOTAL PERSONNEL SERVICES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			<u>OPERATING EXPENSES</u>												
298	5303103	07605	Professional Serv - Engineering	PSC&D	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
299	5303401	07605	Contract Services	Inflation	-	-	-	-	-	-	-	-	-	-	-
300	5303405	07605	Contract Services - Uniforms	Inflation	-	-	-	-	-	-	-	-	-	-	-
301	5303416	07605	Contract Services - C&D Off-Site Disposal	Calculated	-	-	-	-	-	-	-	-	-	-	-
302	5303431	07605	Contract Services - HHW Disposal	Inflation	-	-	-	-	-	-	-	-	-	-	-
303	5303435	07605	Contract Services - RMPC	Inflation	-	-	-	-	-	-	-	-	-	-	-
304	5303437	07605	Contract Services - Curbside Recycling	Inflation	-	-	-	-	-	-	-	-	-	-	-
305	5303495	07605	Contract Services - Garbage Hauling	Inflation	-	-	-	-	-	-	-	-	-	-	-
306	5304001	07605	Travel & Per Diem	Inflation	-	-	-	-	-	-	-	-	-	-	-
307	5304004	07605	Travel & Per Diem - Class C	Inflation	-	-	-	-	-	-	-	-	-	-	-
308	5304101	07605	Communication Services	Inflation	-	-	-	-	-	-	-	-	-	-	-
309	5304205	07605	Postage/Express	Inflation	-	-	-	-	-	-	-	-	-	-	-
310	5304301	07605	Utility Serv - Elec/Water/Sew												

Projected Operating Expenses

Account No.		Cost Center	Description	Escalation Factors	Adjusted 2025	2026	2027	2028	2029	Fiscal Year Ending September 30,						
						2030	2031	2032	2033	2034	2035					
351	5305508	07605	Educational - Grant Funds	Inflation	-	-	-	-	-	-	-	-	-	-	-	-
352	5305510	07605	Educational - Tuition Reimbursement	Inflation	-	-	-	-	-	-	-	-	-	-	-	-
353	5305901	07605	Depreciation Expense	Eliminate	-	-	-	-	-	-	-	-	-	-	-	-
354			TOTAL OPERATING EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			<u>CAPITAL OUTLAY</u>													
355	5626201	07605	Buildings - Construction/Acquisition	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
356	5626401	07605	Equipment (Greater than \$1,000)	Eliminate	-	-	-	-	-	-	-	-	-	-	-	-
357			TOTAL CAPITAL EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			<u>NON-OPERATING EXPENSES</u>													
358	5909508	07605	Loss On Disposal of Fixed Assets	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
359	5909907	07605	Budget P.O. Carry Forward	Eliminate	-	-	-	-	-	-	-	-	-	-	-	-
360	5909910	07605	Budget Reserve for Contingencies	Eliminate	-	-	-	-	-	-	-	-	-	-	-	-
361	5909914	07605	Budget Reserve - Pay Plan	Eliminate	-	-	-	-	-	-	-	-	-	-	-	-
362	5909982	07605	Budget Reserve - OPEB	Eliminate	-	-	-	-	-	-	-	-	-	-	-	-
363			TOTAL NON-OPERATING EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			<u>TRANSFERS TO OTHER FUNDS</u>													
364	5944312	07605	Transfer - NW SL Escrow Fund 4431	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
365	5944610	07605	Transfer - NW Construction Fund 4461	Eliminate	-	-	-	-	-	-	-	-	-	-	-	-
366	5944710	07605	Transfer - Capital Fund 4471	Eliminate	-	-	-	-	-	-	-	-	-	-	-	-
367	5950610	07605	Transfer - Computer Replacement	Eliminate	-	-	-	-	-	-	-	-	-	-	-	-
368	5951210	07605	Transfer - Health Self Insurance	Benefit	-	-	-	-	-	-	-	-	-	-	-	-
369	5999078	07605	Transfer - Grant Match	Eliminate	-	-	-	-	-	-	-	-	-	-	-	-
370			TOTAL TRANSFERS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
371			TOTAL OPERATIONS EXPENSES - C&D		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			07606 - HHW/SQG													
			<u>SALARIES & WAGES</u>													
372	5101200	07606	Salaries/Wages - Regular	Salary	\$ 125,232	\$ 128,989	\$ 132,859	\$ 136,844	\$ 140,950	\$ 145,178	\$ 149,534	\$ 154,020	\$ 158,640	\$ 163,399	\$ 168,301	
373	5101230	07606	Salaries/Wages-Emergency Diff	Salary	-	-	-	-	-	-	-	-	-	-	-	-
374	5101212	07606	Salary - Market Adjustment	Salary	2,624	2,703	2,784	2,867	2,953	3,042	3,133	3,227	3,324	3,424	3,526	
375	5101400	07606	Salaries/Wages - Overtime	Salary	3,243	3,340	3,440	3,544	3,650	3,760	3,872	3,988	4,108	4,231	4,358	
376	5101501	07606	Special Pay - Stipends	Salary	333	343	353	364	375	386	398	410	422	434	448	
377	5102100	07606	FICA Taxes - Matching	Salary	9,580	9,867	10,163	10,468	10,782	11,106	11,439	11,782	12,136	12,500	12,875	
378	5102200	07606	Retirement Contributions	Benefit	21,519	22,165	22,830	23,514	24,220	24,946	25,695	26,466	27,260	28,077	28,920	
379	5102210	07606	Retirement Contributions - GASB	Benefit	4,856	5,002	5,152	5,306	5,465	5,629	5,798	5,972	6,151	6,336	6,526	
380	5102300	07606	Life & Health Insurance	Benefit	45,490	46,855	48,260	49,708	51,199	52,735	54,317	55,947	57,625	59,354	61,135	
381	5102400	07606	Workman's Comp Premiums	Salary	4,779	4,922	5,070	5,222	5,379	5,540	5,706	5,878	6,054	6,236	6,423	
382	5102500	07606	Unemployment Compensation	Benefit	-	-	-	-	-	-	-	-	-	-	-	-
383	5102600	07606	Other Post Employee Benefits - OPEB	Benefit	984	1,014	1,044	1,075	1,108	1,141	1,175	1,210	1,247	1,284	1,322	
384	AddPer	07606	Additional Personnel	Calculated	-	-	-	-	-	-	-	-	-	-	-	-
385	5102602	07606	OPEB - Def Inf Portion	Benefit	-	-	-	-	-	-	-	-	-	-	-	-
386			TOTAL PERSONNEL SERVICES		\$ 218,640	\$ 225,199	\$ 231,955	\$ 238,914	\$ 246,081	\$ 253,464	\$ 261,068	\$ 268,900	\$ 276,967	\$ 285,276	\$ 293,834	
			<u>OPERATING EXPENSES</u>													
387	5303103	07606	Professional Serv - Engineering	Inflation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
388	5303401	07606	Contract Services	Inflation	1,050	1,077	1,104	1,129	1,155	1,182	1,210	1,239	1,269	1,298	1,328	
389	5303405	07606	Contract Services - Uniforms	Inflation	375	385	394	403	413	422	432	443	453	464	474	
390	5303416	07606	Contract Services - Tire Disposal	Inflation	-	-	-	-	-	-	-	-	-	-	-	-
391	5303431	07606	Contract Services - HHW Disposal	Inflation	57,000	58,471	59,932	61,311	62,721	64,164	65,703	67,280	68,895	70,480	72,101	
392	5303435	07606	Contract Services - RMPC	Inflation	-	-	-	-	-	-	-	-	-	-	-	-
393	5303437	07606	Contract Services - Curbside Recycling	Inflation	-	-	-	-	-	-	-	-	-	-	-	-
394	5303495	07606	Contract Services - Garbage Hauling	Inflation	-	-	-	-	-	-	-	-	-	-	-	-
395	5304001	07606	Travel & Per Diem	Inflation	50	51	53	54	55	56	58	59	60	62	63	
396	5304004	07606	Travel & Per Diem - Class C	Inflation	12	12	13	13	13	14	14	14	15	15	15	
397	5304101	07606	Communication Services	Inflation	-	-	-	-	-	-	-	-	-	-	-	-
398	5304205	07606	Postage/Express	Inflation	-	-	-	-	-	-	-	-	-	-	-	-
399	5304301	07606	Utility Serv - Elec/Water/Sewer	Inflation	-	-	-	-	-	-	-	-	-	-	-	-
400	5304401	07606	Rentals/Leases - Equip (Exc. Veh)	Constant	-	-	-	-	-	-	-	-	-	-	-	-
401	5304406	07606	Rentals/Leases - Heavy Equipment	Calculated	-	-	-	-	-	-	-	-	-	-	-	-
402	5304501	07606	Insurance & Bonds - Premiums	Inflation	5,745	5,893	6,041	6,179	6,322	6,467	6,622	6,781	6,944	7,104	7,267	
403	5304601	07606	Repair/Maint - Building & Ground	Inflation	-	-	-	-	-	-	-	-	-	-	-	-
404	5304602	07606	Repair/Maint - Vehicles	Repair	2,500	2,625	2,756	2,894	3,039	3,191	3,350	3,518	3,694	3,878	4,072	
405	5304603	07606	Repair/Maint - Equipment	Repair	2,000	2,100	2,205	2,315	2,431	2,553	2,680	2,814	2,955	3,103	3,258	
406	5304606	07606	Repair/Maint - Software	Repair	-	-	-	-	-	-	-	-	-	-	-	-
407	5304607	07606	Repair/Maint - Phones	Repair	-	-	-	-	-	-	-	-	-	-	-	-
408	5304609	07606	Repair/Maintenance - Radios	Repair	-	-	-	-	-	-	-	-	-	-	-	-
409	5304701	07606	Printing & Binding	Inflation	500	513	526	538	550	563	576	590	604	618	632	
410	5304801	07606	Promotional Activities	Inflation	-	-	-	-	-	-	-	-	-	-	-	-
411	5304901	07606	Advertising - Legal	Inflation	-	-	-	-	-	-	-	-	-	-	-	-
412	5304902	07606	Advertising - Other	Inflation	-	-	-	-	-	-	-	-	-	-	-	-
413	5304919	07606	Operating Expense - Special Assessments	Inflation	732	751	770	787	805	824	844	864	885	905	926	
414	5304921	07606	Reimbursement of Special Assessments	Inflation	-	-	-	-	-	-	-	-	-	-	-	-

Exhibit 5
Hernando County, FL
Fiscal Year 2025 Solid Waste Analysis

Projected Operating Expenses

Line No.	Account No.	Cost Center	Description	Escalation Factors	Adjusted 2025	Fiscal Year Ending September 30,									
						2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
415	5304922	07606	Fees/Costs - Other	Inflation	-	-	-	-	-	-	-	-	-	-	-
416	5304923	07606	Fees/Costs - Filing Fees	Inflation	-	-	-	-	-	-	-	-	-	-	-
417	5304924	07606	Fees - Permit Applications	Inflation	-	-	-	-	-	-	-	-	-	-	-
418	5304933	07606	Fees/Costs - Cost Allocation Plan	Inflation	31,632	32,448	33,259	34,024	34,807	35,607	36,462	37,337	38,233	39,113	40,012
419	5304937	07606	Fees/Costs - Tax Collector Refunds	Inflation	-	-	-	-	-	-	-	-	-	-	-
420	5304950	07606	Fees/Costs - Legal Fees	Inflation	-	-	-	-	-	-	-	-	-	-	-
421	5304953	07606	Fees/Costs - Fleet GPS Tracking	Inflation	1,122	1,151	1,180	1,207	1,235	1,263	1,293	1,324	1,356	1,387	1,419
422	5304955	07606	Fees/Costs - Flt Cap Recv	Inflation	7,218	7,404	7,589	7,764	7,942	8,125	8,320	8,520	8,724	8,925	9,130
423	5304956	07606	Fees/Costs - Flt Fac Allo	Inflation	350	359	368	376	385	394	403	413	423	433	443
424	5304957	07606	Fees & Costs - Fleet Administration Fees	Inflation	1,920	1,970	2,019	2,065	2,113	2,161	2,213	2,266	2,321	2,374	2,429
425	5304959	07606	Fees/Costs - Bank Charges	Inflation	-	-	-	-	-	-	-	-	-	-	-
426	5304965	07606	Fees/Costs - New Hires	Inflation	344	353	362	370	379	387	397	406	416	425	435
427	5304970	07606	Fees/Costs - Tech Services Capital Recovery	Inflation	-	-	-	-	-	-	-	-	-	-	-
428	5304975	07606	Bad Debt Expense on Accounts Receivable	Eliminate	-	-	-	-	-	-	-	-	-	-	-
429	5305101	07606	Office Supplies	Inflation	250	256	263	269	275	281	288	295	302	309	316
430	5305103	07606	Office Supplies - Computer Hardware	Inflation	-	-	-	-	-	-	-	-	-	-	-
431	5305201	07606	Operating Supplies	Inflation	14,000	14,361	14,720	15,059	15,405	15,759	16,138	16,525	16,922	17,311	17,709
432	5305202	07606	Gasoline, Oil & Lubricants	Fuel	10,612	11,143	11,700	12,285	12,899	13,544	14,221	14,932	15,679	16,463	17,286
433	5305205	07606	Clothing & Uniform Apparel	Inflation	250	256	263	269	275	281	288	295	302	309	316
434	5305221	07606	Operating Supplies - Computer Software	Inflation	-	-	-	-	-	-	-	-	-	-	-
435	5305222	07606	Operating Supplies - Computer Hardware	Inflation	-	-	-	-	-	-	-	-	-	-	-
436	5305264	07606	Uncapitalized Equipment	Inflation	2,500	2,565	2,629	2,689	2,751	2,814	2,882	2,951	3,022	3,091	3,162
437	5305265	07606	Uncapitalized Equipment (\$1,000-\$,999)	Inflation	-	-	-	-	-	-	-	-	-	-	-
438	5305274	07606	Uncapitalized Equipment - Technology	Inflation	4,240	4,349	4,458	4,561	4,666	4,773	4,887	5,005	5,125	5,243	5,363
439	5305401	07606	Books/Publications/Subscriptions	Inflation	-	-	-	-	-	-	-	-	-	-	-
440	5305402	07606	Dues/Memberships	Inflation	1,340	1,375	1,409	1,441	1,474	1,508	1,545	1,582	1,620	1,657	1,695
441	5305506	07606	Educational - Train and Tuition	Inflation	1,175	1,205	1,235	1,264	1,293	1,324	1,354	1,387	1,420	1,453	1,486
442	5305510	07606	Educational - Tuition Reimbursement	Inflation	500	513	526	538	550	563	576	590	604	618	632
443	5305901	07606	Depreciation Expense	Eliminate	-	-	-	-	-	-	-	-	-	-	-
444			TOTAL OPERATING EXPENSES		\$ 147,417	\$ 151,586	\$ 155,772	\$ 159,805	\$ 163,953	\$ 168,220	\$ 172,758	\$ 177,431	\$ 182,242	\$ 187,037	\$ 191,972
445	5626201	07606	CAPITAL OUTLAY												
446	5626401	07606	Buildings - Construction/Acquisition	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
447			Equipment (Greater than \$1,000)	Eliminate	-	-	-	-	-	-	-	-	-	-	-
447			TOTAL CAPITAL EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
448	5909508	07606	NON-OPERATING EXPENSES												
449	5909907	07606	Loss On Disposal of Fixed Assets	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
450	5909910	07606	Budget P.O. Carry Forward	Eliminate	-	-	-	-	-	-	-	-	-	-	-
451	5909914	07606	Budget Reserve for Contingencies	Eliminate	-	-	-	-	-	-	-	-	-	-	-
452	5909982	07606	Budget Reserve - Pay Plan	Eliminate	-	-	-	-	-	-	-	-	-	-	-
453			Budget Reserve - OPEB	Eliminate	-	-	-	-	-	-	-	-	-	-	-
453			TOTAL NON-OPERATING EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
454	5944312	07606	TRANSFERS TO OTHER FUNDS												
455	5944610	07606	Transfer - NW SL Escrow Fund 4431	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
456	5944710	07606	Transfer - NW Construction Fund 4461	Eliminate	-	-	-	-	-	-	-	-	-	-	-
457	5950610	07606	Transfer - Capital Fund 4471	Eliminate	-	-	-	-	-	-	-	-	-	-	-
458	5951210	07606	Transfer - Computer Replacement	Eliminate	-	-	-	-	-	-	-	-	-	-	-
459	599078	07606	Transfer - Health Self Insurance	Benefit	3,680	3,790	3,904	4,021	4,142	4,266	4,394	4,526	4,662	4,802	4,946
460			Transfer - Grant Match	Eliminate	-	-	-	-	-	-	-	-	-	-	-
460			TOTAL TRANSFERS		\$ 3,680	\$ 3,790	\$ 3,904	\$ 4,021	\$ 4,142	\$ 4,266	\$ 4,394	\$ 4,526	\$ 4,662	\$ 4,802	\$ 4,946
461			TOTAL OPERATIONS EXPENSES - HHW/SQG		\$ 369,737	\$ 380,576	\$ 391,632	\$ 402,740	\$ 414,176	\$ 425,950	\$ 438,220	\$ 450,857	\$ 463,871	\$ 477,114	\$ 490,751
462	5101200	07607	07607 - WASTE TIRES												
463	5101230	07607	SALARIES & WAGES												
464	5101212	07607	Salaries/Wages - Regular	Salary	\$ 28,498	\$ 29,353	\$ 30,234	\$ 31,141	\$ 32,075	\$ 33,037	\$ 34,028	\$ 35,049	\$ 36,100	\$ 37,183	\$ 38,299
465	5101230	07607	Salaries/Wages-Emergency Diff	Salary	-	-	-	-	-	-	-	-	-	-	-
466	5101212	07607	Salary - Market Adjustment	Salary	406	418	431	444	457	471	485	499	514	530	546
467	5101400	07607	Salaries/Wages - Overtime	Salary	4,830	4,975	5,124	5,278	5,436	5,599	5,767	5,940	6,118	6,302	6,491
468	5101501	07607	Special Pay - Stipends	Salary	60	62	64	66	68	70	72	74	76	78	81
469	5102100	07607	FICA Taxes - Matching	Salary	2,180	2,245	2,313	2,382	2,454	2,527	2,603	2,681	2,762	2,844	2,930
470	5102200	07607	Retirement Contributions	Benefit	4,837	4,982	5,132	5,286	5,444	5,607	5,776	5,949	6,127	6,311	6,501
471	5102210	07607	Retirement Contributions - GASB	Benefit	1,257	1,295	1,334	1,374	1,415	1,457	1,501	1,546	1,592	1,640	1,689
472	5102300	07607	Life & Health Insurance	Benefit	6,671	6,871	7,077	7,290	7,508	7,734	7,966	8,204	8,451	8,704	8,965
473	5102400	07607	Workman's Comp Premiums	Salary	757	780	803	827	852	878	904	931	959	988	1,017
474	5102500	07607	Unemployment Compensation	Benefit	-	-	-	-	-	-	-	-	-	-	-
475	5102600	07607	Other Post Employee Benefits - OPEB	Benefit	264	272	280	288	297	306	315	325	334	344	355
476	AddPer	07607	Additional Personnel	Calculated	-	-	-	-	-	-	-	-	-	-	-
475	5102602	07607	OPEB - Def Inf Portion	Benefit	-	-	-	-	-	-	-	-	-	-	-
476			TOTAL PERSONNEL SERVICES		\$ 49,760	\$ 51,253	\$ 52,790	\$ 54,374	\$ 56,005	\$ 57,685	\$ 59,416	\$ 61,199	\$ 63,034	\$ 64,926	\$ 66,873

Account No.		Cost Center	Description	Escalation Factors	Adjusted 2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
OPERATING EXPENSES															
477	5303103	07607	Professional Serv - Engineering	Inflation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
478	5303401	07607	Contract Services	Inflation	400	410	421	430	440	450	461	472	483	495	506
479	5303405	07607	Contract Services - Uniforms	Inflation	125	128	131	134	138	141	144	148	151	155	158
480	5303416	07607	Contract Services - Tire Disposal	Inflation	45,000	46,161	47,315	48,403	49,517	50,655	51,871	53,116	54,391	55,642	56,922
481	5303431	07607	Contract Services - HHW Disposal	Inflation	-	-	-	-	-	-	-	-	-	-	-
482	5303435	07607	Contract Services - RMPC	Inflation	-	-	-	-	-	-	-	-	-	-	-
483	5303437	07607	Contract Services - Curbside Recycling	Inflation	-	-	-	-	-	-	-	-	-	-	-
484	5303495	07607	Contract Services - Garbage Hauling	Inflation	-	-	-	-	-	-	-	-	-	-	-
485	5304001	07607	Travel & Per Diem	Inflation	-	-	-	-	-	-	-	-	-	-	-
486	5304004	07607	Travel & Per Diem - Class C	Inflation	-	-	-	-	-	-	-	-	-	-	-
487	5304101	07607	Communication Services	Inflation	-	-	-	-	-	-	-	-	-	-	-
488	5304205	07607	Postage/Express	Inflation	-	-	-	-	-	-	-	-	-	-	-
489	5304301	07607	Utility Serv - Elec/Water/Sewer	Inflation	-	-	-	-	-	-	-	-	-	-	-
490	5304401	07607	Rentals/Leases - Equip (Exc. Veh)	Constant	-	-	-	-	-	-	-	-	-	-	-
491	5304406	07607	Rentals/Leases - Heavy Equipment	Calculated	11,097	11,097	11,668	11,668	11,668	12,492	12,492	12,492	13,413	13,413	13,413
492	5304501	07607	Insurance & Bonds - Premiums	Inflation	1,871	1,919	1,967	2,013	2,059	2,106	2,157	2,208	2,261	2,313	2,367
493	5304601	07607	Repair/Maint - Building & Ground	Repair	-	-	-	-	-	-	-	-	-	-	-
494	5304602	07607	Repair/Maint - Vehicles	Repair	1,000	1,050	1,103	1,158	1,216	1,276	1,340	1,407	1,477	1,551	1,629
495	5304603	07607	Repair/Maint - Equipment	Repair	1,000	1,050	1,103	1,158	1,216	1,276	1,340	1,407	1,477	1,551	1,629
496	5304606	07607	Repair/Maint - Software	Repair	-	-	-	-	-	-	-	-	-	-	-
497	5304607	07607	Repair/Maint - Phones	Repair	-	-	-	-	-	-	-	-	-	-	-
498	5304609	07607	Repair/Maintenance - Radios	Repair	-	-	-	-	-	-	-	-	-	-	-
499	5304701	07607	Printing & Binding	Inflation	-	-	-	-	-	-	-	-	-	-	-
500	5304801	07607	Promotional Activities	Inflation	-	-	-	-	-	-	-	-	-	-	-
501	5304901	07607	Advertising - Legal	Inflation	-	-	-	-	-	-	-	-	-	-	-
502	5304902	07607	Advertising - Other	Inflation	-	-	-	-	-	-	-	-	-	-	-
503	5304921	07607	Reimbursement of Special Assessments	Inflation	-	-	-	-	-	-	-	-	-	-	-
504	5304922	07607	Fees/Costs - Other	Inflation	-	-	-	-	-	-	-	-	-	-	-
505	5304923	07607	Fees/Costs - Filing Fees	Inflation	-	-	-	-	-	-	-	-	-	-	-
506	5304924	07607	Fees - Permit Applications	Inflation	280	287	294	301	308	315	323	330	338	346	354
507	5304933	07607	Fees/Costs - Tax Allocation Plan	Inflation	13,312	13,655	13,997	14,319	14,648	14,985	15,345	15,713	16,090	16,460	16,839
508	5304937	07607	Fees/Costs - Tax Collector Refunds	Inflation	-	-	-	-	-	-	-	-	-	-	-
509	5304950	07607	Fees/Costs - Legal Fees	Inflation	-	-	-	-	-	-	-	-	-	-	-
510	5304953	07607	Fees/Costs - Fleet GPS Tracking	Inflation	156	160	164	168	172	176	180	184	189	193	197
511	5304955	07607	Fees/Costs - Flt Cap Recv	Inflation	5,614	5,759	5,903	6,039	6,177	6,320	6,471	6,627	6,786	6,942	7,101
512	5304956	07607	Fees/Costs - Flt Fac Allo	Inflation	175	180	184	188	193	197	202	207	212	216	221
513	5304957	07607	Fees & Costs - Fleet Administration Fees	Inflation	960	985	1,009	1,033	1,056	1,081	1,107	1,133	1,160	1,187	1,214
514	5304959	07607	Fees/Costs - Bank Charges	Inflation	-	-	-	-	-	-	-	-	-	-	-
515	5304965	07607	Fees/Costs - New Hires	Inflation	344	353	362	370	379	387	397	406	416	425	435
516	5304970	07607	Fees/Costs - Tech Services Capital Recovery	Inflation	-	-	-	-	-	-	-	-	-	-	-
517	5304975	07607	Bad Debt Expense on Accounts Receivable	Eliminate	-	-	-	-	-	-	-	-	-	-	-
518	5305101	07607	Office Supplies	Inflation	-	-	-	-	-	-	-	-	-	-	-
519	5305103	07607	Office Supplies - Computer Hardware	Inflation	-	-	-	-	-	-	-	-	-	-	-
520	5305201	07607	Operating Supplies	Inflation	-	-	-	-	-	-	-	-	-	-	-
521	5305202	07607	Gasoline, Oil & Lubricants	Fuel	2,657	2,790	2,929	3,076	3,230	3,391	3,561	3,739	3,926	4,122	4,328
522	5305205	07607	Clothing & Uniform Apparel	Inflation	100	103	105	108	110	113	115	118	121	124	126
523	5305221	07607	Operating Supplies - Computer Software	Inflation	-	-	-	-	-	-	-	-	-	-	-
524	5305222	07607	Operating Supplies - Computer Hardware	Inflation	-	-	-	-	-	-	-	-	-	-	-
525	5305264	07607	Uncapitalized Equipment	Inflation	-	-	-	-	-	-	-	-	-	-	-
526	5305274	07607	Uncapitalized Equipment - Technology	Inflation	-	-	-	-	-	-	-	-	-	-	-
527	5305401	07607	Books/Publications/Subscriptions	Inflation	-	-	-	-	-	-	-	-	-	-	-
528	5305402	07607	Dues/Memberships	Inflation	-	-	-	-	-	-	-	-	-	-	-
529	5305506	07607	Educational - Train and Tuition	Inflation	-	-	-	-	-	-	-	-	-	-	-
530	5305508	07607	Educational - Grant Funds	Inflation	-	-	-	-	-	-	-	-	-	-	-
531	5305901	07607	Depreciation Expense	Eliminate	-	-	-	-	-	-	-	-	-	-	-
532			TOTAL OPERATING EXPENSES		\$ 84,091	\$ 86,087	\$ 88,655	\$ 90,565	\$ 92,525	\$ 95,361	\$ 97,504	\$ 99,707	\$ 102,892	\$ 105,135	\$ 107,440
CAPITAL OUTLAY															
533	5626201	07607	Buildings - Construction/Acquisition	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
534	5626401	07607	Equipment (Greater than \$1,000)	Eliminate	-	-	-	-	-	-	-	-	-	-	-
535			TOTAL CAPITAL EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NON-OPERATING EXPENSES															
536	5909508	07607	Loss On Disposal of Fixed Assets	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
537	5909907	07607	Budget P.O. Carry Forward	Eliminate	-	-	-	-	-	-	-	-	-	-	-
538	5909910	07607	Budget Reserve for Contingencies	Eliminate	-	-	-	-	-	-	-	-	-	-	-
539	5909914	07607	Budget Reserve - Pay Plan	Eliminate	-	-	-	-	-	-	-	-	-	-	-
540	5909982	07607	Budget Reserve - OPEB	Eliminate	-	-	-	-	-	-	-	-	-	-	-
541			TOTAL NON-OPERATING EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS TO OTHER FUNDS															
542	5944312	07607	Transfer - NW SL Escrow Fund 4431	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
543	5944610	07607	Transfer - NW Construction Fund 4461	Eliminate	-	-	-	-	-	-	-	-	-	-	-
544	5944710	07607	Transfer - Capital Fund 4471	Eliminate	-	-	-	-	-	-	-	-	-	-	-
545	5950610	07607	Transfer - Computer Replacement	Eliminate	-	-	-	-	-	-	-	-	-	-	-
546	5951210	07607	Transfer - Health Self Insurance	Benefit	752	775	798	822	846	872	898	925	953	981	1,011
547	5999078	07607	Transfer - Grant Match	Eliminate	-	-	-	-	-	-	-	-	-	-	-

Projected Operating Expenses

Account			Cost	Escalation	Adjusted	Fiscal Year Ending September 30,									
No.	No.	Center	Description	Factors	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
548			TOTAL TRANSFERS		\$ 752	\$ 775	\$ 798	\$ 822	\$ 846	\$ 872	\$ 898	\$ 925	\$ 953	\$ 981	\$ 1,011
549			TOTAL OPERATIONS EXPENSES - WASTE TIRES		\$ 134,603	\$ 138,115	\$ 142,243	\$ 145,760	\$ 149,376	\$ 153,918	\$ 157,818	\$ 161,830	\$ 166,879	\$ 171,042	\$ 175,324
			33401 - COMPOST PILOT PROJECT												
			OPERATING EXPENSES												
550	5303103	44411	Professional Services - Engineering	Eliminate	\$ 31,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
551	5305101	44411	Office Supplies	Eliminate	-	-	-	-	-	-	-	-	-	-	-
552	5305201	44411	Operating Supplies	Eliminate	1,990	-	-	-	-	-	-	-	-	-	-
553	5626401	44411	Equipment \$5,000 Or More	Eliminate	-	-	-	-	-	-	-	-	-	-	-
554			TOTAL OPERATING EXPENSES		\$ 32,990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
555			TOTAL OPERATIONS EXPENSES - COMPOST PILOT PROJECT		\$ 32,990	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
556			GRAND TOTAL FUND 4411		\$ 10,473,317	\$ 11,005,946	\$ 11,531,276	\$ 11,849,708	\$ 12,178,454	\$ 12,627,311	\$ 12,981,897	\$ 13,351,507	\$ 13,857,855	\$ 14,251,042	\$ 14,662,527
			FUND 7034 - COLLECTION OPERATING												
			09034 - SOLID WASTE COLLECTION												
			OPERATING EXPENSES												
557	5303401	09034	Contract Services	Calculated	\$ 8,384,233	\$ 9,073,664	\$ 9,686,955	\$ 10,283,859	\$ 10,902,186	\$ 11,544,239	\$ 12,210,846	\$ 12,901,247	\$ 13,614,536	\$ 14,349,519	\$ 15,117,078
558	5304902	09034	Advertising - Other	Calculated	750	-	47,277	48,024	48,721	49,366	49,961	50,504	50,997	51,438	51,853
559	5304701	09034	Printing & Binding	Inflation	10,000	10,258	10,514	10,756	11,004	11,257	11,527	11,804	12,087	12,365	12,649
560	5304205	09034	Postage and Freight	Inflation	30,000	30,774	31,543	32,269	33,011	33,770	34,581	35,411	36,261	37,095	37,948
561	5304921	09034	Oper EXP - RMB Special Assessment	Inflation	1,000	1,026	1,051	1,076	1,100	1,126	1,153	1,180	1,209	1,236	1,265
562	5304933	09034	Fees/Costs - Cost Allocation Plan	Inflation	29,053	29,803	30,548	31,250	31,969	32,704	33,489	34,293	35,116	35,924	36,750
563	5304934	09034	Fees & Costs - TC Commission	Calculated	183,740	201,948	213,749	217,129	220,278	223,197	225,885	228,342	230,569	232,562	234,439
564	5304936	09034	Fees/Costs - Tax Collector	Inflation	-	-	-	-	-	-	-	-	-	-	-
565	5304940	09034	Fees/Costs - Prop Appraiser	Calculated	183,740	302,922	320,624	325,694	330,417	334,795	338,827	342,513	345,853	348,844	351,658
566	5304959	09034	Fees/Costs - Bank Charges	Inflation	50	51	53	54	55	56	58	59	60	62	63
567			TOTAL OPERATING EXPENSES		\$ 8,822,566	\$ 9,650,446	\$ 10,342,314	\$ 10,950,111	\$ 11,578,741	\$ 12,230,510	\$ 12,906,325	\$ 13,605,352	\$ 14,326,687	\$ 15,069,044	\$ 15,843,702
			NON-OPERATING EXPENSES												
568	5909910	09034	Budget Reserve For Contingency	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
569			TOTAL NON-OPERATING EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
570	Cont	Cont	Operating Contingency (1.0% of O&M)	Calculated	88,226	96,504	103,423	109,501	115,787	122,305	129,063	136,054	143,267	150,690	158,437
571			TOTAL OPERATIONS EXPENSES - SOLID WASTE COLLECTION		\$ 8,910,792	\$ 9,746,951	\$ 10,445,737	\$ 11,059,612	\$ 11,694,528	\$ 12,352,815	\$ 13,035,389	\$ 13,741,406	\$ 14,469,953	\$ 15,219,735	\$ 16,002,139
			FUND 4431 - CLOSURE / LONG-TERM CARE												
			OPERATING EXPENSES												
572	5303103	4431	Professional Serv - Engineering	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
573	5304603	4431	Repair/Maintenance - Equipment	Inflation	-	-	-	-	-	-	-	-	-	-	-
574	5303401	4431	Contract Services	Inflation	-	-	-	-	-	-	-	-	-	-	-
575	5304501	4431	Insurance & Bonds - Premiums	Eliminate	-	-	-	-	-	-	-	-	-	-	-
576	5304924	4431	Fees - Permit Applications	Inflation	-	-	-	-	-	-	-	-	-	-	-
577	5304933	4431	Fees/Costs - Cost Allocation Plan	Inflation	-	-	-	-	-	-	-	-	-	-	-
578	5304959	4431	Fees/Costs - Bank Charges	Inflation	-	-	-	-	-	-	-	-	-	-	-
579	5304980	4431	Fees/Costs - Cells 1 & 2	Inflation	-	-	-	-	-	-	-	-	-	-	-
580	5305240	4431	Operating Supplies - Croom LTC	Inflation	-	-	-	-	-	-	-	-	-	-	-
581	5305241	4431	Operating Supplies - NW Closure	Inflation	-	-	-	-	-	-	-	-	-	-	-
582	5305243	4431	Operating Supplies - C&D LTC	Inflation	-	-	-	-	-	-	-	-	-	-	-
583	5305901	4431	Depreciation Expense	Inflation	-	-	-	-	-	-	-	-	-	-	-
584	5305264	4431	Uncapitalized Equipment	Inflation	-	-	-	-	-	-	-	-	-	-	-
585			TOTAL OPERATING EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			CAPITAL OUTLAY												
586	5626401	4431	Equipment (Greater than \$1,000)	Eliminate	-	-	-	-	-	-	-	-	-	-	-
587			TOTAL CAPITAL OUTLAY		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			NON-OPERATING EXPENSES												
588	5909907	4431	Budget P.O. Carry Forward	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
589	5909921	4431	Budget Reserve - Croom Long Term Care	Eliminate	-	-	-	-	-	-	-	-	-	-	-
590	5909922	4431	Budget Reserve - NW Class I Closure	Eliminate	-	-	-	-	-	-	-	-	-	-	-
591	5909923	4431	Budget Reserve - NW Class I Long Term Care	Eliminate	-	-	-	-	-	-	-	-	-	-	-
592	5909944	4431	Budget Reserve - C&D Long Term Care	Eliminate	-	-	-	-	-	-	-	-	-	-	-
593	5909945	4431	Budget Reserve - C&D Closure	Eliminate	-	-	-	-	-	-	-	-	-	-	-
594	5909946	4431	Budget Reserve - C&D Spotter	Eliminate	-	-	-	-	-	-	-	-	-	-	-
595			TOTAL OPERATING EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
596			TOTAL CLOSURE & LTC EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
			FUND 4461 - FUTURE CELL CONSTRUCTION												

FUND 4461 - FUTURE CELL CONSTRUCTION

Exhibit 5
Hernando County, FL
Fiscal Year 2025 Solid Waste Analysis

Projected Operating Expenses

No.	Account No.	Cost Center	Description	Escalation Factors	Adjusted 2025	Fiscal Year Ending September 30,									
						2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
<u>OPERATING EXPENSES</u>															
597	5303101	07681	Professional Services	Inflation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
598	5303103	4461	Professional Serv - Engineering	Inflation	-	-	-	-	-	-	-	-	-	-	-
599	5304902	4461	Advertising - Other	Inflation	-	-	-	-	-	-	-	-	-	-	-
600	5304924	4461	Fees - Permit Applications	Inflation	-	-	-	-	-	-	-	-	-	-	-
601	5304933	07681	Fees/Costs - Cost Allocation Plan	Inflation	38,907	39,911	40,909	41,849	42,812	43,797	44,848	45,924	47,026	48,108	49,214
602	5304959	07681	Fees/Costs - Bank Charges	Inflation	50	51	53	54	55	56	58	59	60	62	63
603	5305901	4461	Depreciation Expense	Eliminate	-	-	-	-	-	-	-	-	-	-	-
604			TOTAL OPERATING EXPENSES		\$ 38,957	\$ 39,962	\$ 40,961	\$ 41,903	\$ 42,867	\$ 43,853	\$ 44,905	\$ 45,983	\$ 47,087	\$ 48,170	\$ 49,278
<u>CAPITAL OUTLAY</u>															
605	5666533	4461	CIP - NW Cell #3	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
606	5666572	4461	CIP - NW Cell #4	Eliminate	-	-	-	-	-	-	-	-	-	-	-
607	5666575	4461	CIP - Class I L/F Construction	Eliminate	-	-	-	-	-	-	-	-	-	-	-
608	5666605	4461	C&D Expansion	Eliminate	-	-	-	-	-	-	-	-	-	-	-
609			TOTAL CAPITAL OUTLAY		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>DEBT SERVICE</u>															
610	5707201	4461	Interest - Bonds	Eliminate	-	-	-	-	-	-	-	-	-	-	-
611			TOTAL DEBT SERVICE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>NON-OPERATING EXPENSES</u>															
612	5909924	4461	Budget Reserve - Future Cell Construction	Eliminate	-	-	-	-	-	-	-	-	-	-	-
613	5909501	4461	Amortization - Bond Iss Cs	Eliminate	-	-	-	-	-	-	-	-	-	-	-
614			TOTAL NON-OPERATING EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
615			TOTAL FUTURE CELL CONSTRUCTION EXPENSES		\$ 38,957	\$ 39,962	\$ 40,961	\$ 41,903	\$ 42,867	\$ 43,853	\$ 44,905	\$ 45,983	\$ 47,087	\$ 48,170	\$ 49,278
FUND 4471 - CAPITAL															
<u>OPERATING EXPENSES</u>															
616	5303101	07691	Professional Services	Inflation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
617	5303103	4471	Professional Serv - Engineering	Eliminate	-	-	-	-	-	-	-	-	-	-	-
618	5304601	4471	Repair/Maint - Building & Ground	Inflation	-	-	-	-	-	-	-	-	-	-	-
619	5304902	07691	Advertising - Other	Inflation	-	-	-	-	-	-	-	-	-	-	-
620	5304924	07691	Fees - Permit Applications	Inflation	-	-	-	-	-	-	-	-	-	-	-
621	5304933	07691	Fees/Costs - Cost Allocation Plan	Inflation	36,416	37,356	38,289	39,170	40,071	40,993	41,976	42,984	44,015	45,028	46,063
622	5304946	07691	Fees/Costs - Admin/Other	Inflation	20,000	20,516	21,029	21,513	22,007	22,514	23,054	23,607	24,174	24,730	25,298
623	5304955	07691	Fees/Costs - Fleet Capital Recovery	Inflation	-	-	-	-	-	-	-	-	-	-	-
624	5304959	07691	Fees/Costs - Bank Charges	Inflation	45	46	47	48	50	51	52	53	54	56	57
625	5305265	4471	Uncapzd Equip \$1000-\$4999	Inflation	-	-	-	-	-	-	-	-	-	-	-
626	5305901	4471	Depreciation Expense	Inflation	-	-	-	-	-	-	-	-	-	-	-
627			TOTAL OPERATING EXPENSES		\$ 56,461	\$ 57,918	\$ 59,366	\$ 60,731	\$ 62,128	\$ 63,557	\$ 65,082	\$ 66,644	\$ 68,244	\$ 69,813	\$ 71,419
<u>CAPITAL OUTLAY</u>															
628	5626101	4471	Land Acquisition	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
629	5626201	4471	Buildings - Construction/Acquisition	Eliminate	-	-	-	-	-	-	-	-	-	-	-
630	5626301	4471	Improvements (Greater than \$10,000)	Eliminate	-	-	-	-	-	-	-	-	-	-	-
631	5626401	4471	Equipment (Greater than \$5,000)	Eliminate	-	-	-	-	-	-	-	-	-	-	-
632			TOTAL CAPITAL OUTLAY		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<u>NON-OPERATING EXPENSES</u>															
633	5909508	4471	Loss On Disposal of Fixed Assets	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
634	5909907	4471	Budget P.O. Carry Forward	Eliminate	-	-	-	-	-	-	-	-	-	-	-
635	5909920	4471	Budget Reserve - Repair & Replace	Eliminate	-	-	-	-	-	-	-	-	-	-	-
636	5950810	4471	Transfer - Fleet Replacement (5081)	Eliminate	-	-	-	-	-	-	-	-	-	-	-
637			TOTAL NON-OPERATING EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
638			TOTAL CAPITAL EXPENSES		\$ 56,461	\$ 57,918	\$ 59,366	\$ 60,731	\$ 62,128	\$ 63,557	\$ 65,082	\$ 66,644	\$ 68,244	\$ 69,813	\$ 71,419

Exhibit 5
Hernando County, FL
Fiscal Year 2025 Solid Waste Analysis

Projected Operating Expenses

No.	Account No.	Cost Center	Description	Escalation Factors	Adjusted 2025	Fiscal Year Ending September 30,									
						2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
FUND 4481 - Disaster / Debris Removal															
OPERATING EXPENSES															
639	5305201	44481	Operating Supplies	Inflation	\$ 1,500	\$ 1,539	\$ 1,577	\$ 1,613	\$ 1,651	\$ 1,689	\$ 1,729	\$ 1,771	\$ 1,813	\$ 1,855	\$ 1,897
640	5303401	4481	Contracted Services	Constant	-	-	-	-	-	-	-	-	-	-	-
641	5304959	44481	Fees/Costs - Bank Charges	Inflation	15	15	16	16	17	17	17	18	18	19	19
642			TOTAL OPERATING EXPENSES		\$ 1,515	\$ 1,554	\$ 1,593	\$ 1,630	\$ 1,667	\$ 1,705	\$ 1,746	\$ 1,788	\$ 1,831	\$ 1,873	\$ 1,916
CAPITAL OUTLAY															
643	5626401	44481	Equipment (Greater than \$1,000)	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
644			TOTAL CAPITAL OUTLAY		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
NON-OPERATING EXPENSES															
645	5909963	44481	Budget Reserve for Contingency	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
646		44481	Budget Reserve - Disaster / Debris Removal	Eliminate	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
GRANTS AND AIDS															
647	5808123	44481	AID-COB Disaster Debris	Constant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
648			TOTAL NON-OPERATING EXPENSES		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
649			TOTAL DIASTER / DEBRIS REMOVAL		\$ 1,515	\$ 1,554	\$ 1,593	\$ 1,630	\$ 1,667	\$ 1,705	\$ 1,746	\$ 1,788	\$ 1,831	\$ 1,873	\$ 1,916
650	Cont	Cont	Operating Contingency (1.0% of O&M)	Calculated	105,702	111,054	116,332	119,540	122,851	127,364	130,936	134,659	139,750	143,709	147,851
651			TOTAL EXPENSES		\$ 19,586,744	\$ 20,963,385	\$ 22,195,264	\$ 23,133,124	\$ 24,102,495	\$ 25,216,606	\$ 26,259,956	\$ 27,341,988	\$ 28,584,720	\$ 29,734,342	\$ 30,935,130

Exhibit 6
Hernando County, FL
Fiscal Year 2025 Solid Waste Analysis

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Capital Improvement Funding Plan III

No.	Project Description	Escalation Factor	Funding Source	Projected Fiscal Year ending September 30											Total
				2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	
<u>CIP Escalation Factor Alternatives</u>															
<u>General Project Escalators</u>															
1	No Assumed Escalation	None		1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	
2	CBO Forecast	Inflation		1.000	1.026	1.025	1.023	1.023	1.023	1.024	1.024	1.024	1.023	1.023	
3	ENR Index	ENR		1.000	1.030	1.030	1.030	1.030	1.030	1.030	1.030	1.030	1.030	1.030	
4	High Increase	High		1.000	1.050	1.050	1.050	1.050	1.050	1.050	1.050	1.050	1.050	1.050	
<u>Solid Waste Fund Capital Projects</u>															
5	Composting Facility - Design - 5303103 (110550)	None	Cap/R&R	\$ -	\$ 287,359	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 287,359
6	Composting Facility - Const. - Grant/Acct.?(110550)	None	Cap/R&R	-	3,100,000	-	-	-	-	-	-	-	-	-	3,100,000
7	Administration Building - 5626201 (107960) (PO)	None	Cap/R&R	1,641,382	-	-	-	-	-	-	-	-	-	-	1,641,382
8	Class 1 Cell 4 - 5666572 (110530) (PO)	None	Future	7,642,829	-	-	-	-	-	-	-	-	-	-	7,642,829
9	Class 1 Landfill Cell 4 Construction (Second Funding Source)	None	Debt1	73,039	-	-	-	-	-	-	-	-	-	-	73,039
10	Class 1 Landfill Cell 4 Construction (Third Funding Source)	None	Op	-	-	-	-	-	-	-	-	-	-	-	-
11	Class 1 Cell 4 - 5666572 (110530) (PO)	None	Debt1	9,994,486	-	-	-	-	-	-	-	-	-	-	9,994,486
12	West Convenience Center Concrete- 5626301 (111901)	None	Cap/R&R	200,000	-	-	-	-	-	-	-	-	-	-	200,000
13	Cell 3 Lateral Gas Coll. Sys-5303103 (111840) (Des.)	None	Cap/R&R	50,000	-	-	-	-	-	-	-	-	-	-	50,000
14	Cell 3 Lateral Gas Coll. Sys-5626302 (111840) (Const.)	None	Cap/R&R	500,000	-	-	-	-	-	-	-	-	-	-	500,000
15	Placeholder	None	Cap/R&R	-	-	-	-	-	-	-	-	-	-	-	-
16	Placeholder	None	Cap/R&R	-	-	-	-	-	-	-	-	-	-	-	-
17	Placeholder	None	Op	-	-	-	-	-	-	-	-	-	-	-	-
18	Placeholder	None	Cap/R&R	-	-	-	-	-	-	-	-	-	-	-	-
19	Placeholder	None	Cap/R&R	-	-	-	-	-	-	-	-	-	-	-	-
20	Placeholder	None	Op	-	-	-	-	-	-	-	-	-	-	-	-
21	Subtotal Solid Waste Fund Capital Projects			\$ 20,101,736	\$ 3,387,359	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 23,489,095
<u>Capital Outlay</u>															
22	Capital Outlay - Fund 4411 - Operating	None	Cap/R&R	\$ 114,500	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 1,114,500
23	Capital Outlay - Fund 4471 - Capital	None	Cap/R&R	1,237,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	15,237,000
24	Subtotal Capital Outlay			1,351,500	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	16,351,500
25	Total Capital Improvement Plan - Disposal System			\$ 21,453,236	\$ 4,887,359	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 39,840,595
<u>Project Funding Sources Summary</u>															
26	Rate Revenues		Rev-Rates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
27	Operating Fund		Op	-	-	-	-	-	-	-	-	-	-	-	-
28	Capital / Renewal and Replacement Fund		Cap/R&R	3,742,882	4,887,359	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	22,130,241
29	Future Cell Construction Fund		Future	7,642,829	-	-	-	-	-	-	-	-	-	-	7,642,829
30	Grants		Grant	-	-	-	-	-	-	-	-	-	-	-	-
31	New Debt - Senior - I		Debt1	10,067,525	-	-	-	-	-	-	-	-	-	-	10,067,525
32	Grand Total Funding Sources			\$ 21,453,236	\$ 4,887,359	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 39,840,595

Footnotes:

[1] Amounts as provided by County Staff.

Exhibit 7
Hernando County, FL
Fiscal Year 2025 Solid Waste Analysis

Page 1 of 2

Projected Revenue Requirements and Revenue Sufficiency

		Fiscal Year Ending September 30,										
No.	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
<u>Operation and Maintenance Expenses (Excludes Changes in Closure Liability):</u>												
1	Fund 4411 - Operating	\$ 10,473,317	\$ 11,005,946	\$ 11,531,276	\$ 11,849,708	\$ 12,178,454	\$ 12,627,311	\$ 12,981,897	\$ 13,351,507	\$ 13,857,855	\$ 14,251,042	\$ 14,662,527
2	Fund 7034 - Collection Operating	8,822,566	9,650,446	10,342,314	10,950,111	11,578,741	12,230,510	12,906,325	13,605,352	14,326,687	15,069,044	15,843,702
3	Fund 4431 - Closure & Long-Term Care	-	-	-	-	-	-	-	-	-	-	-
4	Fund 4461 - Future Cell Construction	38,957	39,962	40,961	41,903	42,867	43,853	44,905	45,983	47,087	48,170	49,278
5	Fund 4471 - Capital	56,461	57,918	59,366	60,731	62,128	63,557	65,082	66,644	68,244	69,813	71,419
6	Fund 4481 - Disaster and Debris Removal	1,515	1,554	1,593	1,630	1,667	1,705	1,746	1,788	1,831	1,873	1,916
7	Adjustment for Contingency (1.00% of O&M)	193,928	207,558	219,755	229,041	238,639	249,669	260,000	270,713	283,017	294,399	306,288
8	Total Operation and Maintenance Expenses (Excludes Changes in Closure Liability):	\$ 19,586,744	\$ 20,963,385	\$ 22,195,264	\$ 23,133,124	\$ 24,102,495	\$ 25,216,606	\$ 26,259,956	\$ 27,341,988	\$ 28,584,720	\$ 29,734,342	\$ 30,935,130
<u>Debt Service Payments:</u>												
9	Proposed Debt Service	\$ 1,234,715	\$ 1,238,131	\$ 1,235,631	\$ 1,237,298	\$ 1,233,048	\$ 1,232,965	\$ 1,236,798	\$ 1,234,465	\$ 1,231,131	\$ 1,231,715	\$ 1,232,815
10	Total Debt Service Payments	\$ 1,234,715	\$ 1,238,131	\$ 1,235,631	\$ 1,237,298	\$ 1,233,048	\$ 1,232,965	\$ 1,236,798	\$ 1,234,465	\$ 1,231,131	\$ 1,231,715	\$ 1,232,815
<u>Other Transfers and Funding Requirements:</u>												
11	Capital Funded From Rates	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
12	Transfer to Future Cell Construction Fund 4461	1,029,157	1,066,976	1,102,234	1,137,485	1,173,047	1,208,897	1,245,018	1,282,849	1,321,005	1,359,457	1,398,585
13	Transfer to Capital / Renewal and Replacement Fund 4471	158,697	169,765	155,344	368,726	516,539	530,095	710,142	846,523	803,407	950,742	1,035,957
14	Transfer to Emergency Reserve Fund	300,000	100,000	-	-	-	-	-	-	-	-	-
15	Transfer to Closure and Long-Term Care, Croom	37,958	38,937	39,911	40,829	41,768	42,728	43,754	44,804	45,879	46,935	48,014
16	Transfer to Closure and Long-Term Care, Class I	816,344	934,859	1,022,221	1,115,052	1,216,523	1,328,081	1,451,051	1,587,014	1,739,825	1,910,265	2,101,173
17	Transfer to Closure and Long-Term Care, Cell 4	-	-	-	-	-	-	-	-	-	-	-
18	Transfer to Operating Reserves	-	177,693	175,264	106,515	109,958	149,860	118,612	123,621	169,047	131,455	137,551
19	Total Other Transfers and Funding Requirements	\$ 2,342,157	\$ 2,488,230	\$ 2,494,973	\$ 2,768,608	\$ 3,057,836	\$ 3,259,660	\$ 3,568,576	\$ 3,884,811	\$ 4,079,163	\$ 4,398,852	\$ 4,721,280
20	Gross Revenue Requirements	\$ 23,163,615	\$ 24,689,746	\$ 25,925,869	\$ 27,139,030	\$ 28,393,379	\$ 29,709,231	\$ 31,065,330	\$ 32,461,264	\$ 33,895,014	\$ 35,364,909	\$ 36,889,225
<u>Less Income and Funds from Other Sources:</u>												
21	Interest Income	\$ 270,754	\$ 219,570	\$ 183,474	\$ 169,370	\$ 157,281	\$ 146,432	\$ 136,389	\$ 127,624	\$ 119,132	\$ 110,678	\$ 102,739
22	Franchise Fees	38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000	38,000
23	Excess Fees - Tax Collector	119,413	157,878	165,733	173,654	181,722	189,934	198,284	206,768	215,378	224,107	233,063
24	Compost Revenues	-	-	-	-	-	-	-	-	-	-	-
25	Miscellaneous Revenues	280,771	282,548	356,415	358,309	360,265	362,284	364,369	366,522	368,744	371,039	373,409
26	Transfer from Operating Reserves	-	-	-	-	-	-	-	-	-	-	-
27	Net Revenue Requirements from Rates	\$ 22,454,678	\$ 23,991,750	\$ 25,182,246	\$ 26,399,697	\$ 27,656,111	\$ 28,972,580	\$ 30,328,288	\$ 31,722,349	\$ 33,153,759	\$ 34,621,085	\$ 36,142,015
<u>Disposal Fee Revenue:</u>												
Existing Rate Revenues:												
28	Assessment Revenue	\$ 8,371,056	\$ 8,575,314	\$ 8,727,320	\$ 8,865,075	\$ 8,993,330	\$ 9,112,085	\$ 9,221,339	\$ 9,321,093	\$ 9,411,346	\$ 9,492,099	\$ 9,568,102
29	Tip Fee Revenue	5,181,135	5,180,364	5,179,791	5,179,271	5,178,788	5,178,340	5,177,927	5,177,551	5,177,211	5,176,906	5,176,619
30	Total Disposal Fee Revenue	\$ 13,552,191	\$ 13,755,678	\$ 13,907,111	\$ 14,044,346	\$ 14,172,118	\$ 14,290,425	\$ 14,399,266	\$ 14,498,644	\$ 14,588,557	\$ 14,669,005	\$ 14,744,721
Residential Assessment:												
31	Additional Incremental Rate Adjustments	0.00%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
32	Effective Month	12	12	12	12	12	12	12	12	12	12	12
33	Percent of Current Month Effective	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
34	Effective Incremental Rate Adjustment (%)	0.00%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
35	Cumulative Prior Period Rate Adjustment (%)	N/A	0.00%	3.25%	6.61%	10.07%	13.65%	17.34%	21.15%	25.09%	29.16%	33.36%
Charge for Service:												
36	Additional Incremental Rate Adjustments	0.00%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
37	Effective Month	12	12	12	12	12	12	12	12	12	12	12
38	Percent of Current Month Effective	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
39	Recognized Incremental Rate Adjustment (%)	0.00%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%	3.25%
40	Cumulative Prior Period Rate Adjustment (%)	N/A	0.00%	3.25%	6.61%	10.07%	13.65%	17.34%	21.15%	25.09%	29.16%	33.36%

Exhibit 7
Hernando County, FL
Fiscal Year 2025 Solid Waste Analysis

Projected Revenue Requirements and Revenue Sufficiency

Line No.	Description	Fiscal Year Ending September 30,										
		2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035
	Additional Rate Revenues:											
	Current Period Rate Revenue Adjustment											
41	Residential Assessment Revenue	\$ -	\$ 278,698	\$ 292,856	\$ 307,147	\$ 321,717	\$ 336,559	\$ 351,664	\$ 367,021	\$ 382,618	\$ 398,443	\$ 414,686
42	Tip Fee Revenue	-	168,362	173,814	179,445	185,260	191,264	197,465	203,868	210,479	217,307	224,357
	Cumulative Prior Period Rate Adjustment											
43	Residential Assessment Revenue	N/A	\$ -	\$ 283,638	\$ 585,594	\$ 905,656	\$ 1,243,580	\$ 1,599,085	\$ 1,971,852	\$ 2,361,519	\$ 2,767,683	\$ 3,191,477
44	Tip Fee Revenue	N/A	-	168,343	342,123	521,520	706,719	897,912	1,095,297	1,299,079	1,509,469	1,726,681
45	Total Disposal Fee Revenue Received	\$ 13,552,191	\$ 14,202,737	\$ 14,825,762	\$ 15,458,655	\$ 16,106,271	\$ 16,768,547	\$ 17,445,391	\$ 18,136,681	\$ 18,842,253	\$ 19,561,908	\$ 20,301,923
	<u>Collection Fee Revenue:</u>											
	Existing Rate Revenues:											
46	Assessment Revenue	\$ 8,902,486	\$ 9,784,699	\$ 9,958,158	\$ 10,115,608	\$ 10,262,316	\$ 10,398,282	\$ 10,523,506	\$ 10,637,986	\$ 10,741,726	\$ 10,834,617	\$ 10,922,030
47	Total Collection Fee Revenue	\$ 8,902,486	\$ 9,784,699	\$ 9,958,158	\$ 10,115,608	\$ 10,262,316	\$ 10,398,282	\$ 10,523,506	\$ 10,637,986	\$ 10,741,726	\$ 10,834,617	\$ 10,922,030
	Residential Assessment:											
48	Additional Incremental Rate Adjustments	0.00%	0.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
49	Effective Month	12	12	12	12	12	12	12	12	12	12	12
50	Percent of Current Month Effective	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
51	Effective Incremental Rate Adjustment (%)	0.00%	0.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%	4.00%
52	Cumulative Prior Period Rate Adjustment (%)	N/A	0.00%	0.00%	4.00%	8.16%	12.49%	16.99%	21.67%	26.53%	31.59%	36.86%
	Additional Rate Revenues:											
	Current Period Rate Revenue Adjustment											
53	Residential Assessment Revenue	\$ -	\$ -	\$ 398,326	\$ 420,809	\$ 443,989	\$ 467,866	\$ 492,441	\$ 517,709	\$ 543,668	\$ 570,305	\$ 597,902
	Cumulative Prior Period Rate Adjustment											
54	Residential Assessment Revenue	N/A	\$ -	\$ -	\$ 404,624	\$ 837,405	\$ 1,298,371	\$ 1,787,508	\$ 2,304,751	\$ 2,849,984	\$ 3,423,000	\$ 4,025,522
55	Total Collection Fee Revenue Received	\$ 8,902,486	\$ 9,784,699	\$ 10,356,484	\$ 10,941,042	\$ 11,543,710	\$ 12,164,519	\$ 12,803,454	\$ 13,460,447	\$ 14,135,378	\$ 14,827,921	\$ 15,545,455
	Revenue Surplus / (Deficiency) Under Proposed Rate Adjustments											
56	Amount of Surplus / (Deficiency)	\$ -	\$ (4,314)	\$ 0	\$ 0	\$ (6,129)	\$ (39,513)	\$ (79,443)	\$ (125,222)	\$ (176,128)	\$ (231,257)	\$ (294,638)
57	As Percent of Existing Revenue	0.00%	(0.03%)	0.00%	0.00%	(0.04%)	(0.24%)	(0.47%)	(0.71%)	(0.97%)	(1.22%)	(1.50%)

		Fiscal Year Ending September 30,											
No.	Description	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	
	<u>Ending Cash Balance Summary:</u>												
1	Disposal Operating Fund 4411	\$ 3,509,902	\$ 3,675,281	\$ 3,842,544	\$ 3,941,060	\$ 4,043,018	\$ 4,184,877	\$ 4,295,489	\$ 4,411,110	\$ 4,572,157	\$ 4,695,612	\$ 4,825,162	
	Closure/Long-Term Care Escrow Fund 4431												
2	NW Landfill Cells 1-3	12,909,586	14,011,658	15,215,413	16,527,627	17,958,349	19,519,209	21,223,319	23,085,544	25,124,812	27,361,076	29,817,395	
3	NW Landfill C & D Cells 1 & 2	226,816	195,940	164,679	133,027	134,690	136,373	138,078	138,078	138,078	138,078	138,078	
4	NW Landfill Cell 4	-	-	-	-	-	-	-	-	-	-	-	
5	Future Cell Construction Fund 4461	8,061,255	9,235,665	10,460,234	11,735,581	13,062,655	14,442,391	15,875,720	17,365,033	18,911,357	20,515,703	22,179,476	
6	Renewal & Replacement Fund 4471	12,279,486	7,561,892	6,217,236	5,085,963	4,102,502	3,132,597	2,342,738	1,689,261	992,668	443,410	(20,633)	
7	C&D Spotter Fund	8,000	16,000	24,000	32,000	40,000	48,000	56,000	64,000	72,000	80,000	88,000	
8	Disaster / Debris Removal Fund 4481	1,888,359	2,012,589	2,037,746	2,063,218	2,089,008	2,115,121	2,141,560	2,168,329	2,195,433	2,222,876	2,250,662	
9	Collection Operating Fund 7034	3,830,276	3,830,276	3,830,276	3,830,276	3,824,147	3,784,633	3,705,190	3,579,969	3,403,840	3,172,584	2,877,946	
10	Total Projected End of Year Balances	\$ 42,713,680	\$40,539,300	\$41,792,128	\$43,348,751	\$45,254,368	\$47,363,201	\$49,778,095	\$52,501,324	\$55,410,346	\$58,629,338	\$62,156,086	
11	Total Projected End of Year Balances Without Closure Fund and Future Cell Fund	\$21,516,023	\$17,096,037	\$15,951,802	\$14,952,516	\$14,098,674	\$13,265,228	\$12,540,978	\$11,912,669	\$11,236,099	\$10,614,482	\$10,021,137	
12	Total Projected End of Year Balances Less All Closure / Capital Funds	\$ 7,340,178	\$ 7,505,556	\$ 7,672,820	\$ 7,771,335	\$ 7,867,164	\$ 7,969,511	\$ 8,000,679	\$ 7,991,079	\$ 7,975,997	\$ 7,868,195	\$ 7,703,108	
	<u>Operating Revenue Fund 4411</u>												
13	Adjusted Beginning Balance	\$ 10,566,771	\$ 3,509,902	\$ 3,675,281	\$ 3,842,544	\$ 3,941,060	\$ 4,043,018	\$ 4,184,877	\$ 4,295,489	\$ 4,411,110	\$ 4,572,157	\$ 4,695,612	
14	Transfers In - Operations	-	177,693	175,264	106,515	109,958	149,860	118,612	123,621	169,047	131,455	137,551	
17	Transfers Out - Operations	-	4,314	-	-	-	-	-	-	-	-	-	
21	Transfers Out / (In) - R&R / Capital Fund 4471	7,048,869	-	-	-	-	-	-	-	-	-	-	
22	Transfers Out / (In) - C&D Spotter Fund	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	8,000	
23	Interest Rate	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	1.25%	
24	Interest Income	87,979	44,907	46,986	48,648	49,900	51,424	53,002	54,416	56,145	57,924	59,505	
25	Use of Interest Income to Fund Revenue Requirements	87,979	44,907	46,986	48,648	49,900	51,424	53,002	54,416	56,145	57,924	59,505	
26	Ending Balance - Subtotal	\$ 3,509,902	\$ 3,675,281	\$ 3,842,544	\$ 3,941,060	\$ 4,043,018	\$ 4,184,877	\$ 4,295,489	\$ 4,411,110	\$ 4,572,157	\$ 4,695,612	\$ 4,825,162	
27	Minimum Balance - 90 Days of Operation and Maintenance Expenses	2,632,427	2,765,696	2,897,144	2,977,030	3,059,499	3,171,894	3,260,852	3,353,568	3,480,353	3,578,944	3,682,107	
28	Ending Balance	\$ 3,509,902	\$ 3,675,281	\$ 3,842,544	\$ 3,941,060	\$ 4,043,018	\$ 4,184,877	\$ 4,295,489	\$ 4,411,110	\$ 4,572,157	\$ 4,695,612	\$ 4,825,162	
	<u>Closure/Long-Term Care Escrow Fund 4431</u>	</											

[illegible]

Exhibit 9
Hernando County, FL
Fiscal Year 2025 Solid Waste Analysis

Solid Waste Rate Comparison with Other Solid Waste Facilities [1]

Line No.	Description	Total	Tipping Fees per Ton		
			MSW / Garbage	Construction Debris	Yard Waste
1	Hernando County - Existing	\$300.60	\$60.50	\$76.00	\$54.50
2	Hernando County - Proposed (2026)	318.60	62.47	78.47	56.27
	<u>Other Solid Waste Systems:</u>				
3	Broward County	\$512.00	N/A	\$100.00	\$75.00
4	Charlotte County	312.87	39.28	39.28	39.28
5	Citrus County	411.00	40.00	120.00	30.00
6	Collier County	255.52	88.61	96.52	54.04
7	DeSoto County	273.63	42.00	42.00	42.00
8	Hillsborough County	477.89	110.00	77.48	55.00
9	Lee County	318.39	63.37	67.78	42.37
10	Manatee County	283.80	40.00	61.00	40.00
11	Miami-Dade County	697.00	113.19	113.19	113.19
12	Orange County	300.00	48.40	36.70	41.80
13	Palm Beach County	486.17	42.00	80.00	35.00
14	Pasco County	365.84	97.64	97.64	97.64
15	Polk County	337.21	36.50	36.50	22.00
16	Sarasota County	263.96	60.85	59.91	47.43
17	Seminole County	293.00	41.63	41.63	41.63
18	Other Solid Waste Systems' Average	\$372.55	\$61.68	\$71.31	\$51.76
19	Minimum	\$255.52	\$36.50	\$36.50	\$22.00
20	Maximum	\$697.00	\$113.19	\$120.00	\$113.19

Exhibit 10

Hernando County, Florida
Fiscal Year 2025 Solid Waste Analysis

Convenience Center Fee Analysis

Line No.	Description	Fiscal Year Ending September 30,							
		2017	2018	2019	2020	2021	2022	2023	2024
	West Convenience Center								
1	Tons Transported to Landfill [1]	4,677	4,459	4,241	4,922	5,727	7,630	5,193	3,116
2	Lbs per Ton	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
3	Lbs. Transported to Landfill	9,354,000	8,917,280	8,482,080	9,844,140	11,454,420	15,259,020	10,385,420	6,232,100
4	Assumed Lbs per Trip	61	62	64	69	83	119	93	98
5	Est. Annual # of Visits [2]	154,512	144,105	132,786	142,726	138,723	128,413	111,253	63,432
	East Convenience Center								
6	Tons Transported to Landfill [1]	3,290	3,527	3,129	3,109	2,905	2,776	2,783	2,103
7	Lbs per Ton	2,000	2,000	2,000	2,000	2,000	2,000	2,000	2,000
8	Lbs. Transported to Landfill	6,580,000	7,054,300	6,257,380	6,217,700	5,810,500	5,551,040	5,566,180	4,205,820
9	Assumed Lbs per Trip	102	99	86	116	111	166	163	147
10	Est. Annual # of Visits [2]	64,216	71,548	72,469	53,438	52,546	33,531	34,060	28,705
11	Total Tons	7,967	7,986	7,370	8,031	8,632	10,405	7,976	5,219
12	Total Est. # of Visits	218,728	215,653	205,255	196,164	191,269	161,944	145,313	92,137
13	Total Operating Costs	\$ 1,018,272	\$ 1,164,476	\$ 1,407,781	\$ 1,392,973	\$ 1,402,648	\$ 1,437,231	\$ 1,463,162	\$ 1,550,247
14	Cost per Ton	\$127.81	\$145.82	\$191.02	\$173.45	\$162.49	\$138.13	\$183.45	\$297.04
15	Est. Cost per Visit	\$4.66	\$5.40	\$6.86	\$7.10	\$7.33	\$8.87	\$10.07	\$16.83
16	Recommended Rate								\$15.00

Footnotes:

[1] Amounts shown are provided by the County through an operations summary report.

[2] Amounts shown are provided by the County through an operations summary report except for FY24 which was based on a 3 year average as the data from the County was not available.