

Appendix O - Financial Data

Instructions (remove these instructions for the plan)

The SWMD will use conclusions drawn from the financial analysis conducted in Appendix H when developing its budget in this appendix.

Complete Sections A (Funding Mechanisms and Revenue Generated) and B (Costs of Implementing Plan) and all associated tables as appropriate. If a particular table is not applicable, then enter "n/a" in the first row of the table.

Complete Section C (Alternative Budget) only if the SWMD needs an alternative budget to address uncertainties regarding the SWMD's future financial position. A SWMD needs to provide an alternative budget if there are concerns about the stability of the SWMD's funding mechanism(s), how much revenue a funding mechanism will generate, or how much the SWMD will need to spend to provide programs.

The data from these tables will be used to complete summary tables in Chapters 1 and 6. Please ensure that the data used are either consistent with data in other sections and appendices of the Plan or that any intended discrepancies are clearly explained.

All tables have more rows than the SWMD will likely use. Leave unused rows blank rather than deleting them to avoid invalidating embedded formulas.

Historical Data - Where indicated, provide data for the reference year and the four years prior to the reference year.

Historical financial figures should match figures the SWMD previously reported to Ohio EPA in quarterly fee reports. If historical figures used in the plan are different than those previously reported, then provide an explanation for any discrepancies in Appendix X.

Projections – The SWMD will enter projections for revenue after completing Appendix H and for expenses after completing Appendices H and I. The SWMD will use the results of its financial analysis in Appendix H, Section I and its program decisions from Appendix I to project revenue.

The financial analysis in Appendix H is intended to help the SWMD understand the factors that affect revenue receipts and expenses, identify any trends or other commonalities that the SWMD can use to project revenue and expenses during the planning period, identify any outliers that skew the SWMD's revenue or expenses trend, and improve the SWMD's projections over time.

The SWMD will project revenues and expenses for at least the first six years of the planning period. Beginning in the seventh year, the SWMD can hold revenues and expenses constant. If a SWMD has advance knowledge of something that will impact the SWMD's budget beyond the first six years, then Ohio EPA encourages the SWMD

to make projections for the years when impacts will affect the budget.

[NOTE: *Ohio EPA no longer recommends that SWMDs use projected quantities of waste to be generated or to be disposed in landfills to project revenue as the default method. Instead, Ohio EPA recommends that a solid waste management districts use the quantities of waste it projects it will collect fees on (based on historical data) to project revenue. Therefore, the quantities of waste the SWMD projects collecting fees on may be different than the quantities the SWMD projects will be disposed (in Appendix D) or generated (in Appendix G).]*

Projecting revenue - In order to project revenue, the SWMD needs to have accomplished the following in Appendix H, Section I:

- Reviewed and analyzed the revenue generated by each source over at least the past five years (the reference year and four years prior) to identify any trends, inconsistencies, anomalies, and other factors that the SWMD needs to take into account when developing projections.
- Evaluated any future conditions that could affect revenue receipts. (Examples include landfills closing/opening, new facility designations (either by the SWMD or by another solid waste management district), potential waste flow changes due to contracting, etc.)
- Compared the revenue from each source that was earned in the reference year to the revenue the SWMD projected would be earned in that year for that source according to the currently approved solid waste management plan. This comparison will involve investigating reasons for differences and conclusions regarding ways the SWMD can improve its projections.

Below are some simplified examples of making projections for revenue:

- Revenue from the generation fee over the past five years has consistently increased by three to five percent each year. To be conservative the SWMD projected that revenue would increase by three percent per year;
- The quantity of waste the SWMD collected its generation fee on during the past five years fluctuated up and down, but never by more than four percent either way. Therefore, the SWMD projected that the waste it would collect revenue on during the planning period will increase by 1.5 percent through 2022, the sixth year of the planning period. 1.5 percent is the average change from 2009 to 2014. From 2023 to the end of the planning period, the SWMD held the quantity of waste it would receive fees on constant at the quantity for 2022. The SWMD will submit a draft plan update to Ohio EPA in 2021. The SWMD will reevaluate its financial position and trends and compare its revenue projections to actual receipts while preparing that update.
- Overall, out-of-district waste receipts decreased by five percent from 2009 to 2014. However, receipts from 2012 to 2013 increased by 0.5 percent and from 2013 to 2014 by 0.75 percent. Based on labor market information published by the Ohio Department of Job and Family Services in 2015, economic activity in the SWMD's region of the state will increase incrementally until 2022.

Most of the out-of-district waste that landfills in the SWMD receive originates

from adjacent solid waste management districts that are in the same economic region. Thus, the SWMD projected that out-of-district waste receipts would continue to increase by 0.75 percent per year until 2022, the sixth year of the planning period. From 2023 until the end of the planning period, the SWMD held out-of-district waste receipts constant at the 2022 quantity. The SWMD will submit a draft plan update to Ohio EPA in 2021. The SWMD will reevaluate its financial position and trends and compare its revenue projections to actual receipts while preparing that update.

- Out-of district waste receipts at the only landfill located within the SWMD decreased every year since 2009. As was discussed in the financial analysis conducted in Appendix H, the landfill had six years of operating life in 2010 based on 2009 waste receipts. At the time the SWMD prepared this plan update, Ohio EPA anticipated issuing a permit to expand the facility in early 2015. However, to ensure that the landfill would have adequate permitted capacity to continue operating until the permit is issued, the owner/operator voluntarily reduced out-of-district waste receipts beginning in 2010. The owner/operator redirected waste to its other landfill located in northeastern Ohio. From 2010 until 2014, out-of-district waste receipts decreased by 65 percent.

From 2012 to 2013 and again from 2013 to 2014, the drop in out-of-district waste receipts at the landfill slowed to -1.2 percent and -0.7 percent, respectively. At the time this plan update was prepared, it wasn't clear how much waste the owner/operator would accept at the landfill once construction is completed. Therefore, for lack of a better indicator, the SWMD held out-of-district waste receipts constant at the 2014 quantity for the planning period.

- From 2009 to 2014, the quantity of in-district waste disposed at the county's municipal solid waste landfill increased on average, by six percent annually. However, in 2014, the landfill received numerous loads of solid waste removed from a large, legacy open dump. As a result, the SWMD received more revenue from in-district waste in 2014 than in any other year. The quantity from 2014 skews average annual waste receipts, and, using the average overestimates how much revenue the SWMD should expect to receive. When the quantity of in-district waste from 2014 is removed, the landfill received, on average, 3.5 percent more in-district waste annually from 2009 to 2013. The SWMD projected that in-district waste receipts would increase by 3.5 percent annually until 2020. From 2021 to the end of the planning period, the SWMD held in-district waste receipts constant at the 2020 quantity.

Some things to consider:

- If the SWMD decides to use a projection factor based on an average of several years, such as average change in revenue over five years, then make sure the average makes sense in light of the individual years. For example, if the SWMD's five year average change was a decrease in revenue receipts but for the past two years the SWMD received increasing revenue, then the SWMD may want to rethink its projection methodology.
- If the SWMD experienced wide variability in its historical revenue receipts over the recommended five years (i.e. the reference year and the four prior years),

then the SWMD could include more historical years to minimize the effects of variation on the average. If the SWMD opts to do this, then add rows to the tables and enter the data corresponding to the additional years.

-

Projecting Expenses - In order to project expenses in this appendix, the SWMD needs to have done the following:

- In Appendix H:
 - Reviewed and analyzed its expenses over at least the past five years (the reference year and four years prior) to identify any trends, inconsistencies, anomalies, and other factors that the SWMD needs to take into account to project expenses.
 - Evaluated any future conditions that could affect expenses (new contracts for services, inflation, fuel costs, etc.).
 - Compared how much the SWMD spent on each program in the reference year to how much the SWMD projected it would spend in that year according to the currently approved solid waste management plan and tried to reconcile any differences.
- Made decisions about the programs that the SWMD will fund during the planning period. The SWMD will make decisions and document them in the process of completing Appendix I. After it has completed Appendix I, the SWMD will project expenses.

Supporting Text - Provide supporting text for every table as appropriate. The text should fully explain and justify the factors the SWMD considered when developing projections, any assumptions used to prepare projections, and any planned anomalies in the projections (e.g. a large, one-time expense, such as purchasing equipment, a drop in expenses due to discontinuing a program, an increase in expenses due to starting a new program, an increase or decrease in revenue due to implementing a new funding source or decreasing or eliminating an existing funding source, etc.). Also, identify sources of information and provide sample calculations when appropriate.

New, amended, or rescinded fees - If a SWMD intends to make changes to the schedule for a disposal or generation fee, then text must clearly explain whether those changes are being ratified along with the plan or separate from the plan. This is true for enacting new, amending existing, or rescinding existing fees. If changes to disposal or generation fees are being ratified along with the plan, then include text in the plan that clearly states that new, amended, or rescinded fees are being ratified along with the plan.

If the SWMD will ratify changes to disposal or generation fee separate from the solid waste management plan, then the plan needs to provide a schedule for ratifying the change and beginning to collect revenue based on the new fee schedule.

A. Funding Mechanisms and Revenue Generated

1. *Disposal Fee*

Instructions for Completing Table O.1 (remove this text box for the solid waste management plan)

Disposal Fee Schedule and Revenues Generated

If the SWMD collects or intends to collect revenue from a disposal fee in accordance with ORC Section 3734.57(B), then complete Table O.1 as follows:

Year – enter the reference year. Embedded formulas will automatically fill in all remaining years.

Disposal Fee Schedule –

- For the reference year and the four prior years, enter the per ton fee for each tier of the disposal fee assessed in those years in the appropriate columns.
- If the SWMD does not intend to ratify a change to its disposal fee schedule, then enter the fee schedule assessed in the reference year for all remaining years in the planning period.
- If the SWMD intends to ratify a change to its disposal fee schedule, then enter the new fee schedule for the year the change will occur and all remaining years in the planning period.

Waste Disposed at In-District Landfills –

- For the reference year and the four prior years, enter the quantities of waste the SWMD collected fees on, not the quantities reported as accepted at landfills (as shown in the annual district report review forms published by Ohio EPA).
- **Workbook will provide instructions for entering projections)**

Revenue – Embedded formulas will automatically calculate revenue from each tier.

Total Disposal Fee Revenue – Embedded formulas will automatically calculate total revenue for each year.

Provide sources of information and sample calculations after the table as appropriate.

In the space reserved with [replace with text to support Table O.1], explain the factors the SWMD incorporated into making its projections and provide any other information necessary to support Table O.1.

Format Instructions

Last Print: 1/5/2015
Last Update 1/5/2015

Sample Calculations:

Assumptions:

[replace with text to support Table O.1]

2. *.Generation Fee*

Instructions for Completing Table O.2 (remove this text box for the solid waste management plan)

If the SWMD collects or intends to collect generation fees in accordance with ORC Section 3734.573, then complete Table O.2 as follows:

Year – enter the reference year. Embedded formulas will automatically fill in all remaining years.

Generation Fee Schedule

- For the reference year and four prior years, enter the per ton fees assessed in those years.
- If the SWMD does not intend to alter its generation fee schedule during the planning period, then enter the per ton fee assessed in the reference year for all remaining years in the planning period.
- If the SWMD does intend to alter its generation fee schedule during the planning period, then enter the new per ton fee for the year the change will occur and all remaining years in the planning period.

District Waste Fees Collected On

- For the reference year and the four prior years, enter the quantities of waste the SWMD collected fees on, not the quantities reported as generated or disposed (as shown in the annual district report review forms published by Ohio EPA).
- **Workbook will provide instructions for entering projections)**

Total Generation Fee Revenue – Embedded formulas will automatically calculate total revenue for each year.

Provide sources of information and sample calculations after the table as appropriate.

In the space reserved with [replace with text to support Table O.2] explain the factors the SWMD incorporated into making its projections and provide any other information necessary to support Table O.2.

3. *Designation Fees*

Instructions for Completing Table O.3 (remove this text box for the solid waste management plan)

If the SWMD collects or intends to collect revenue through designation agreements, then complete Table O.3 as follows:

Year – enter the reference year. Embedded formulas will automatically fill in all remaining years.

Designation Fee Schedule

- For the reference year and four prior years, enter the per ton fee assessed in those years.
- If the SWMD does not intend to alter its designation fee schedule during the planning period, then enter the per ton fee assessed in the reference year for all remaining years in the planning period.
- If the SWMD does intend to alter its designation fee schedule during the planning period, then enter the new per ton fee for the year in which the change will occur and all remaining years in the planning period.

Waste Fees Collected On

- For the reference year and the four prior years, enter the quantities of waste the SWMD collected fees on, not the quantities reported as disposed (as shown in the annual district report review forms published by Ohio EPA).
- **Workbook will provide instructions for entering projections)**

Total Designation Fee Revenue – Embedded formulas will automatically calculate total revenue for each year.

Provide sources of information and sample calculations after the table as appropriate.

In the space reserved with [replace with text to support in Table O.3] explain the factors the SWMD incorporated into making its projections and provide any other information necessary to support Table O.3.

Format Instructions

Last Print: 1/5/2015
 Last Update 1/5/2015

4. *Loans*

Instructions for Completing Table O.4 (remove this text box for the solid waste management plan)

If the SWMD has outstanding debt due to existing loans or intends to secure new loans to finance implementing its solid waste management plan, then complete Table O.4 as follows:

[NOTE: Complete a separate row for each loan the SWMD is paying off or intends to secure.]

Year – enter the year the SWMD secured an existing loan or the year the SWMD intends to secure a new loan.
Amount – enter the total amount of money the SWMD borrowed/will borrow
Lending Institution – enter the name of the institution the issued the loan
Loan Term – enter the number of years in the term of the loan
Remaining Years In Loan Term – For an existing loan, enter the number of years remaining as of the reference year. For a new loan, the remaining years will be the same as the length of the loan.
Annual Debt Service – enter the amount the SWMD annually spends/will spend toward paying off the loan

Provide sources of information and sample calculations after the table as appropriate.

In the space reserved with [replace with text to support Table O.4] provide any information necessary to explain Table O.4.

Table O.4 - Loans

Year Loan Obtained	Amount (\$)	Lending Institution	Loan Term (years)	Remaining Years in Loan Term	Annual Debt Service (\$)

Source(s) of Information:

Sample Calculations:

Assumptions:

[replace with text to support Table O.4]

5. *Other Sources of District Revenue*

Instructions for Completing Table O.5 (remove this text box for the solid waste management plan)

If the SWMD received or intends to receive revenue from a source(s) other than disposal fees, generation fees, designation agreements, or loans, then complete Table O.5.

Common types of other revenue sources include:

- revenue from the sale of recyclables/profit sharing.
- user fees (in text, explain what the user fees are charged for and how much they are).
- grants – If the SWMD received grants in the reference year or the four prior years, then enter the amounts of those grants. In general, a SWMD should not project receiving revenue from a grant as grants are not guaranteed sources of funding (e.g. Ohio EPA community grants). A SWMD should project revenue from grants only if the SWMD has advanced knowledge that it will receive a grant.
- rates and charges - If the SWMD receives revenue through rates and charges, then, in text in the space reserved with [replace with text to explain Table O.5], indicate whether the rates and charges are collected through an improved parcel assessment or through a bill, the schedule for the rates and charges, who administers billing for and collecting the rates and charges, and any other information necessary to understand the revenue source.
- negotiated contractual payments not made as a result of designation agreements.
- contributions from county general revenue funds.
- revenue from facility tipping fees (such as from a county-owned transfer or landfill facility).
- bonds.

Complete Table O.5 as follows:

Year – enter the reference year. Embedded formulas will automatically fill in all remaining years.

Revenue Source - Identify the first revenue source in the space reserved with “Other Revenue Source A”. Show projected revenue from that revenue source for all years in the planning period. If the SWMD has more than one other revenue source, then identify the next source in the space reserved with “Other Revenue Source B”, etc. If the SWMD identifies less than five other revenue sources, then leave unneeded columns blank.

- For the reference year and the four prior years, enter the dollar amounts the SWMD earned for each source of revenue listed.
- **Workbook will provide instructions for entering projections)**

Total Other Revenue Generated – Embedded formulas will automatically calculate these values.

If the SWMD will make changes to any of other funding mechanisms presented in Table O.5 (either implement new or change existing), then provide a schedule for making those changes and describe the changes in the space reserved with “[replace with text to explain Table O.5]”

Format Instructions

Last Print: 1/5/2015
Last Update 1/5/2015

In the space reserved with [replace with text to support Table O.5] explain the factors the SWMD incorporated into making its projections and provide any additional information necessary to support Table O.5.

Below is an example of how to complete Table O.5

Year	Rates and Charges ¹	Revenue from Recyclables	User Fees	Tipping Fees	Total Other Revenue Generated
2008	\$175,000	\$22,000	\$11,000	\$83,000	\$291,000
2009	\$175,000	\$23,100	\$11,330	\$87,980	\$297,300
2010	\$175,000	\$24,255	\$11,557	\$93,259	\$303,958
2011	\$175,000	\$25,468	\$11,759	\$98,854	\$310,995
2012	\$175,000	\$26,741	\$11,906	\$104,786	\$318,433
2015	\$175,000	\$30,956	\$12,636	\$124,801	\$343,393
2016	\$175,000	\$32,504	\$12,888	\$132,289	\$352,682
2017	\$175,000	\$34,129	\$13,146	\$140,227	\$362,502
2018	\$175,000	\$35,836	\$13,409	\$140,227	\$364,472
2019	\$175,000	\$37,627	\$13,677	\$140,227	\$366,531
2020	\$175,000	\$39,509	\$13,951	\$140,227	\$368,687
2021	\$175,000	\$41,484	\$14,230	\$140,227	\$370,941
2022	\$175,000	\$43,558	\$14,514	\$140,227	\$373,299
2023	\$175,000	\$45,736	\$14,805	\$140,227	\$375,768
2024	\$175,000	\$48,023	\$15,101	\$140,227	\$378,351
2025	\$175,000	\$50,424	\$15,403	\$140,227	\$381,054
2026	\$175,000	\$48,023	\$15,101	\$140,227	\$378,351
2027	\$175,000	\$50,424	\$15,403	\$140,227	\$381,054
2028	\$175,000	\$52,945	\$15,711	\$140,227	\$383,883
2029	\$175,000	\$55,592	\$16,025	\$140,227	\$386,845

¹Collected as an improved parcel assessment of \$25 per improved parcel. Amount to be collected projected to remain constant.

Sources of information:

Amounts for 2008 through 2012 (the reference year) were taken from the from the District's quarterly fee reports for those years. All other amounts are projections.

Sample Calculations:

Revenue from Recyclables (2013) = Revenue from Recyclables (2012) * annual inflator

Revenue from Recyclables (2013) = \$24,255 * 1.05

Revenue from Recyclables (2013) = \$25,468

Total Other Revenue Generated (2013) = Rates and Charges + Revenue from Recyclables + User

Assumptions:

[replace with text to support Table O.6]

B. Costs of Implementing Plan

Instructions for completing Table O.7 (remove this text box for the solid waste management plan)

Table O.7 will present the SWMD's past and planned expenses. Complete Table O.7 by providing dollar amounts for all programs that the SWMD will provide during the planning period.

Table O.7 is the same table that SWMDs will use to report expenses for the quarterly fee report.

Complete Table O.7 as follows:

Line Number – Ohio EPA assigned line numbers to each row in Table O.7. The SWMD will refer to these line numbers when completing Table O.8. **[NOTE: If the SWMD enters programs as “other”, then assign line numbers to those items following the numbering system for the rest of the line items.]**

Year – enter the reference year. Embedded formulas will automatically fill in all remaining years.

Category/Program – The table is prepopulated with listings for programs that SWMDs commonly fund.

[NOTES:

- *Shaded rows correspond to headings for the 10 allowable uses (as established in ORC Section 3734.57(G) and subheadings for categories that cover multiple program types or multiple line items. Do not enter values into shaded rows.*
- *Embedded formulas in the rows for the 10 allowable uses will automatically calculate totals for all of the corresponding items below those rows.*
- *Embedded formulas in shaded rows for programs types (e.g. line numbers 2.a, 2.b, and 2.d) will calculate subtotals for all items below the row.]*

The SWMD will use Table O.7 to account for all expenses the SWMD anticipates incurring during the planning period. Provide dollar amounts for each program the SWMD committed to providing/implementing in Appendix I. If the SWMD will not spend money on a particular program or the costs for a program are covered by another line item, then enter zeroes for those programs and provide an explanation under the section heading *Explanation of Expenses* as directed.

Enter dollar amounts as follows:

- For the reference year and the four prior years, enter the dollar amounts the SWMD spent for each program the SWMD funded.
- **Workbook will provide instructions for entering projections.**

For

If the SWMD will fund programs that are not listed in Table O.7, then identify those programs by inserting additional rows after “other”. As an example, there isn’t a dedicated line item for paying debt service on a loan. If the SWMD does/will pay debt service, then enter that as an “other” expense.

Total Expenses – Embedded formulas will automatically calculate total expenses for each year. The formula for each year

Inflation

Index expenses for inflation. Use the most current inflation rate available at the time the plan was written or, if the inflation rate has fluctuated over the past several years, use an average inflation rate based on several years. Use inflation rates from an established source, such as the Federal Bureau of Labor Statistics (<http://www.bls.gov/>). Cite the source of the inflation rate(s) used.

Table O.7 Expenses

Format Instructions

Last Print: 1/5/2015
Last Update 1/5/2015

Line #	Category/Program	Year	Year	Year	Year	Ref Year	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year	Year
1	1. Plan Monitoring/Prep.	\$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
1.a	a. Plan Preparation																			
1.b	b. Plan Monitoring																			
1.c	c. Other																			
2	2. Plan Implementation	\$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
2.a	a. District Administration	\$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
2.a.1	Personnel																			
2.a.2	Office Overhead																			
2.a.3	Other																			
2.b	b. Facility Operation	\$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
2.b.1	MRF/Recycling Center																			
2.b.2	Compost																			
2.b.3	Transfer																			
2.b.4	Special Waste																			
2.c	c. Landfill Closure/Post-Closure																			
2.d	d. Recycling Collection	\$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
2.d.1	Curbside																			
2.d.2	Drop-off																			
2.d.3	Combined Curbside/Drop-off																			
2.d.4	Multi-family																			
2.d.5	Business/Institutional																			
2.d.6	Other																			
2.e	e. Special Collections	\$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
2.e.1	Tire Collection																			
2.e.2	HHW Collection																			
2.e.3	Electronics Collection																			
2.e.4	Appliance Collection																			
2.e.5	Other Collection Drives																			
2.f	f. Yard Waste/Other Organics																			
2.g	g. Education/Awareness	\$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
2.g.1	Education Staff																			
2.g.2	Advertisement/Promotion																			
2.g.3	Other																			
2.h	h. Recycling Market Development	\$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
2.h.1	General Market Development Activities																			
2.h.2	Ohio EPA pass-through grant (historical only)																			
2.i	i. Service Contracts																			
2.j	j. Feasibility Studies																			
2.k	k. Waste Assessments/Audits																			
2.l	l. Dump Cleanup																			
2.m	m. Litter Collection/Education																			
2.n	n. Emergency Debris Management																			
2.o	o. Other																			
3	3. Health Dept. Enforcement																			
	<i>Health Department Name:</i>																			
4	4. County Assistance	\$0.00																		
4.a	a. Maintaining Roads																			
4.b	b. Maintaining Public Facilities																			
4.c	c. Providing Emergency Services																			
4.d	d. Providing Other Public Services																			
5	5. Well Testing																			
6	6. Out-of-State Waste Inspection																			
7	7. Open Dump, Litter Law Enforcement	\$0.00																		
7.a	a. Health Departments																			
7.b	b. Local Law Enforcement																			
7.c	c. Other																			
8	8. Health Department Training																			
9	9. Municipal/Township Assistance	\$0.00																		
9.a	a. Maintaining Roads																			
9.b	b. Maintaining Public Facilities																			
9.c	c. Providing Emergency Services																			
9.d	d. Providing other Public Services																			
10	10. Compensation to Affected Community (ORC Section 3734.35)																			
	Total Expenses	\$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

Format Instructions

Last Print: 1/5/2015
Last Update 1/5/2015

Source(s) of Information:

Sample Calculations:

Assumptions:

Instructions for providing explanations of expenses in Table O.7 (remove this text box for the solid waste management plan)

Under the heading *Explanations for Expenses*, SWMDs will provide an explanation for each expense that is allocated to a line item in Table O.7. Each expense line item in Table O.7 is assigned a line number. These line numbers are meant to facilitate consistency within the plan and should be used anytime text in the plan refers to the associated line item.

Headings corresponding to each line item from Table O.7 are provided.

Provide the year or years that an explanation is for. Examples of entries are provided later in this text box.

Provide text to explain the expenses that are allocated to the line item in Table O.7.

Examples of things these explanations should address include:

- what the money allocated to a line items is used to pay for
- how projections were calculated. If the expenses for a particular line item change regularly over time, then explain the basis for the change (e.g. inflation, regular salary increases, etc.)
- one-time expenses that cause an anomaly in the projected expenses for a line item (e.g. buying a new truck to service a curbside recycling program)
- projected expenses that are different from historical expenses
- intermittent expenses
- line items with costs that are included in another line item
- expenses listed as “other”.

If the increase in expenses for a line item is incremental (such as due to inflation), then the explanation for that line item will be short.

Example Explanations:

Below is an example for explaining a line item with projected annual incremental increases (e.g. increases due to only inflation):

2.e.5 Other

2015 to 2020 - This is the cost of providing the household battery collection program. The cost for the reference year is the cost to purchase the collection container, to ship the full container to the processor, and for the processing fees charged by the service provider. The SWMD increased the cost by two percent annually to account for inflation.

Below is an example for explaining a line item with intermittent expenses (e.g. plan updates, collection events held every other year, etc.):

1.a Plan Preparation

2013-2015

and

2018-2021 - This is the cost to hire a consultant to prepare the SWMD's solid waste management plan updates. The cost for 2012 to 2014 is the actual contracted price for this plan update. The SWMD assumed the cost of the contract for the 2018 to 2021 plan update would be the same.

Below are examples for explaining a line item with anomalies (such as purchasing new equipment, a one-time allocation of money (such as for disaster debris management))

2.d.1 Curbside Recycling

2015-2030 With the exception of 2017, 2018, and 2025, the projected cost represents the SWMD's cost of providing the curbside recycling services and consists of operational expenses. The cost of the program in the reference year is the SWMD's actual expenses and includes: salaries and benefits for drivers; fuel, maintenance and repair for vehicles; and replacing damaged and lost collection totes,

Annual increases reflect projected increases in salaries and benefits. Beginning in 2016, salaries are expected to increase 1.7 percent annually. This increase is based on the Social Security Administration's most recent Cost of Living Adjustment (COLA).

2017 The SWMD will purchase two new collection trucks to convert to single-stream automated collection and new carts for both trash and recyclables. The cost of each truck is estimated at \$585,000 (for a total of \$1,170,000). The cost is based on the quoted price from the manufacturer based on the specifications the SWMD provided to the manufacturer.

The purchase price of the carts is based on a per cart cost of \$55. That cost is an average of cart costs for three distributors. As each household will receive two carts, the total cost of carts was calculated by multiplying the number of households to receive service (14,750) by 2, adding another 500 carts for replacing damaged and lost carts, and then multiplying the total number of carts by \$55. Total cost of carts is estimated to be \$1.65 million.

2018 The SWMD projects that the annual operating cost will decrease by \$35,000 as the result of efficiencies achieved by switching to single-stream, automated collection. The SWMD will eliminate one full-time driver, and projects that the costs for vehicle maintenance and repair will decrease due to operating newer trucks.

2025 Cost to purchase replacement carts. Cost was estimated based on the SWMD needing to purchase 250 carts at \$55 per cart (the average cart cost from quotes obtained from three distributors).

2.n. Emergency Debris Management

2016 The SWMD will set aside \$75,000 to be used to assist communities in the event of a disaster event. The \$75,000 was not subtracted from the District's balance since the amount is an allocation not an actual expense the SWMD will incur in 2016.

Below is an example for explaining a line item with costs that are covered by another line item.

2.e.3 Electronics Collection

2015 - 2030 The electronics collection program is held in conjunction with the household hazardous waste program (line item 2.e.2). The contract cost for the household hazardous waste program includes the costs for both collection programs.

Explanation of Expenses

1 *Plan Monitoring/Prep.*

1.a Plan Preparation

1.b Plan Monitoring

1.c Other

2 *Plan Implementation*

2.a District Administration

2.a.1 Personnel

2.a.2 Office Overhead

2.a.3 Other

2.b Facility Operation

2.b.1 MRF/Recycling Center

2.b.2 Compost

2.b.3 Transfer

2.b.4 Special Waste

- 2.c Landfill Closure/Post-Closure
- 2.d Recycling Collection
 - 2.d.1 Curbside
 - 2.d.2 Drop-off
 - 2.d.3 Combined Curbside/Drop-off
 - 2.d.4 Multi-family
 - 2.d.5 Business/Institutional
 - 2.d.6 Other
- 2.e Special Collections
 - 2.e.1 Tire Collection
 - 2.e.2 HHW Collection
 - 2.e.3 Electronics Collection
 - 2.e.4 Appliance Collection
 - 2.e.5 Other Collection Drives
- 2.f Yard Waste/Other Organics
- 2.g Education/Awareness
 - 2.g.1 Education Staff
 - 2.g.2 Advertisement/Promotion
 - 2.g.3 Other
- 2.h Recycling Market Development
 - 2.h.1 General Market Development Activities
 - 2.h.2 Ohio EPA pass-through grant
- 2.i Service Contracts

Format Instructions

Last Print: 1/5/2015
Last Update 1/5/2015

- 2.j Feasibility Studies
- 2.k Waste Assessments/Audits
- 2.l Dump Cleanup
- 2.m Litter Collection/Education
- 2.n Emergency Debris Management
- 2.o Other

3 Health Dept. Enforcement

Health Department Name:

4 County Assistance

- 4.a Maintaining Roads
- 4.b Maintaining Public Facilities
- 4.c Providing Emergency Services
- 4.d Providing Other Public Services

5 Well Testing

6 Out-of-State Waste Inspection

7 Open Dump, Litter Law Enforcement

- 7.a Heath Departments
- 7.b Local Law Enforcement
- 7.c Other

8 Heath Department Training

9 Municipal/Township Assistance

- 9.a Maintaining Roads
- 9.b Maintaining Public Facilities
- 9.c Providing Emergency Services

9.d Providing other Public Services

10 Compensation to Affected Community (ORC Section 3734.35)

Instructions for Completing Table O.9 – Carryover Balance (remove this text box for the solid waste management plan)

This table will show the annual surplus or deficit and the annual carryover balance for each year in the planning period.

Complete Table O.9 as follows:

Year – enter the reference year. Embedded formulas will automatically fill in all remaining years.

Revenue and Expenses - the total amounts of revenues and expenses will be automatically populated from Tables O.6 and O.7

Annual Surplus/Deficit – Embedded formulas will calculate the annual surplus/deficit

Beginning Balance – In the cell to the right of “Beginning Balance” (under the heading for “Ending Balance” enter the SWMD’s cash balance going into the fourth year prior to the reference year.

Ending Balance - Embedded formulas will automatically calculate ending balances.

[The SWMD will complete this next section only if the SWMD needs an alternative budget.]

C. Alternative Budget

A SWMD will provide an alternative budget under any of the following circumstances:

- There is uncertainty about the SWMD’s ability to collect revenue from a primary funding source identified in part A of this appendix or collect the projected amount of revenue. Either situation calls into question the SWMD’s ability to provide all programs as planned and maintain a positive cash flow.
- There is uncertainty about how much big ticket line items will cost in the future.
- There is the potential for the SWMD to receive more money than projected. The SWMD wants the flexibility to implement additional programs if the SWMD receives the money.

A SWMD has several options for an alternative budget, including the following.

- Provide an alternative budget based on a contingent funding source or sources (see C.1).
- Provide an alternative budget based on identifying contingent expenses (see C.2).
- Provide an alternative budget based on contingent funding and expenses (see C.3).

Examples of reasons a SWMD might need an alternative budget:

- An in-district landfill is nearing the end of its useful life based on currently permitted capacity and it isn’t clear whether the owner/operator can obtain a permit-to-install to expand the facility. If the facility closes, then the SWMD will not be able to collect its disposal fee.
- Pending state or federal legislation will affect the per ton amount a SWMD can assess in fees.
- A large community will renegotiate the contract for trash collection in three years. The current trash hauler brings waste to the in-district landfill. However, the previously contracted hauler transported the waste to an out-of-district landfill. If the community contracts with a different hauler, there is no guarantee the community’s waste will continue to be delivered to the in-district landfill. Without that revenue, the SWMD cannot continue to provide all of its current programs.
- The SWMD projects that it will offset annual deficits by spending an existing cash balance. Given uncertainties with expenses or revenues, it isn’t clear if the SWMD will encounter financial difficulties during the planning period.
- There are programs the SWMD is looking into but doesn’t currently have enough money to implement.
- There is fracking planned in adjacent SWMDs and the SWMD hosts the only landfill in the region. Thus, waste generated from the fracking will likely be disposed at the landfill located within the SWMD. This has the potential to generate significant revenue, but how much revenue is still unclear.

C.1 Contingent Funding

If the SWMD’s alternative budget involves different funding source(s) or a different

schedule(s) than those projected in tables O.1 through O.5, then complete Table O.10.

[NOTE: A SWMD will use Table O.10 if an alternative budget is based on only contingent funding].

Describe the process that the SWMD will follow to determine when the contingent funding mechanism(s) will be implemented. This description should address the criteria the SWMD will use to determine that the contingent funding source is needed as well as the timeline for implementing the contingent funding source once the decision is made to use the funding source.

C.2 Contingent Expenses

If the SWMD's alternative budget involves adjusting program expenses from how they are projected in Table O.7, then complete tables O.11, O.12, and O.13.

A SWMD should use an alternative budget based on contingent expenses to address:

- Cutting expenses due to less than projected revenue
- Increasing expenses for existing programs or new expenses the SWMD would incur if the SWMD has more money available than projected. This allows the SWMD to account for things the SWMD would like to do if it has more money than it projected it would.

[NOTE: A SWMD will use tables O.11, O.12, and O.13 if it is presenting an alternative budget based on only contingent expenses].

C.3 Contingent Funding and Contingent Expenses

If the SWMD's alternative budget involves a different funding source(s), different amounts of revenue from existing funding sources, or a different schedule(s) than projected in tables O.1 through O.5 **AND** adjusting program expenses from how they are projected in Table O.7, then complete tables O.11, O.12, and O.14.

C.1. Alternative Budget Based on Contingent Funding

Instructions for completing Table O.10 – Alternative Budget based on contingent funding sources (remove this text box for the solid waste management plan)

If the SWMD's alternative budget involves different funding source(s) or a different schedule(s) than those projected in tables O.1 through O.5, then complete Table O.10.

[NOTE: A SWMD will use Table O.10 if an alternative budget is based on only contingent funding].

Complete Table O.10 as follows:

- Year - Enter the year the SWMD would begin collecting revenue from the contingent

source. The remaining years will automatically fill in.

- Identify the first contingent funding source in the space reserved with “Contingent Source A”. Show projected revenue from that contingent source for each year remaining in the planning period. If the SWMD has more than one contingent funding source, then identify the next source in the space reserved with “Contingent Source B”, etc. If the SWMD identifies less than three contingent sources, then leave the unneeded columns blank.
- Total Funding from Non-Contingent Sources – Enter the sum of revenues for the remaining sources in Table O.6 that the SWMD will continue to collect for each year remaining in the planning period.
- Total Revenue – An embedded formula will automatically calculate total revenue.
- Total Expenses – The quantities in this column will be automatically populated from Table O.7 (District Expenses)
- Ending Balance – An embedded formula will automatically calculate ending balances. Provide the type of contingent funding and amount of revenue projected for each year of the planning period the SWMD will receive revenue from the contingent funding mechanism.

C.2 Budget Based on Contingent Expenses

Instructions for completing Table O.11 (Contingent Expenses) (remove this text box for the solid waste management plan)

Follow the instructions for Table O.7 except the expenses will reflect the contingent situation.

Instructions for providing explanations of contingent expenses in Table O.11 (remove this text box for the solid waste management plan)

Follow the instructions associated with providing explanations for expenses in Table O.7.

Instructions for completing Table O.12 – (Alternative Budget based on contingent expenses) (remove this text box for the solid waste management plan)

Complete Table O.12 as follows:

- Year - Enter the year the SWMD would begin spending money as presented in Table O.11. The remaining years will automatically fill in.
- Total Revenue – Total revenue will automatically be population from Table O.6.
- Total Expenses – Total expenses will automatically be populated from Table O.11.
- Ending Balance - An embedded formula will automatically calculate ending balances.

Table O.11 Contingent Expenses

Format Instructions

Last Print: 1/5/2015
Last Update 1/5/2015

Line #	Category/Program	Year														
1.	Plan Monitoring/Prep.	\$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
1.a	a. Plan Preparation															
1.b	b. Plan Monitoring															
1.c	c. Other															
2.	Plan Implementation	\$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
2.a	a. District Administration	\$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
2.a.1	Personnel															
2.a.2	Office Overhead															
2.a.3	Other															
2.b	b. Facility Operation	\$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
2.b.1	MRF/Recycling Center															
2.b.2	Compost															
2.b.3	Transfer															
2.b.4	Special Waste															
2.c	c. Landfill Closure/Post-Closure															
2.d	d. Recycling Collection	\$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
2.d.1	Curbside															
2.d.2	Drop-off															
2.d.3	Combined Curbside/Drop-off															
2.d.4	Multi-family															
2.d.5	Business/Institutional															
2.d.6	Other															
2.e	e. Special Collections	\$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
2.e.1	Tire Collection															
2.e.2	HHW Collection															
2.e.3	Electronics Collection															
2.e.4	Appliance Collection															
2.e.5	Other Collection Drives															
2.f	f. Yard Waste/Other Organics															
2.g	g. Education/Awareness	\$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
2.g.1	Education Staff															
2.g.2	Advertisement/Promotion															
2.g.3	Other															
2.h	h. Recycling Market Development	\$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
2.h.1	General Market Development Activities															
2.h.2	ODNR pass-through grant															
2.i	i. Service Contracts															
2.j	j. Feasibility Studies															
2.k	k. Waste Assessments/Audits															
2.l	l. Dump Cleanup															
2.m	m. Litter Collection/Education															
2.n	n. Emergency Debris Management															
2.o	o. Other															
3.	Health Dept. Enforcement															
	Health Department Name:															
4.	County Assistance															
4.a	a. Maintaining Roads															
4.b	b. Maintaining Public Facilities															
4.c	c. Providing Emergency Services															
4.d	d. Providing Other Public Services															
5.	Well Testing															
6.	Out-of-State Waste Inspection															
7.	Open Dump, Litter Law Enforcement															
7.a	a. Health Departments															
7.b	b. Local Law Enforcement															
7.c	c. Other															
8.	Health Department Training															
9.	Municipal/Township Assistance															
9.a	a. Maintaining Roads															
9.b	b. Maintaining Public Facilities															
9.c	c. Providing Emergency Services															
9.d	d. Providing other Public Services															
10.	Compensation to Affected Community (ORC Section 3734.35)															
	Total Expenditures	\$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

Format Instructions

Last Print: 1/5/2015
Last Update 1/5/2015

Source(s) of Information:

Sample Calculations:

Assumptions:

[replace with text to support Table O.11]

Explanation of Contingent Expenses

1 *Plan Monitoring/Prep.*

1.a Plan Preparation

1.b Plan Monitoring

1.c Other

2 *Plan Implementation*

2.a District Administration

2.a.1 Personnel

2.a.2 Office Overhead

2.a.3 Other

2.b Facility Operation

2.b.1 MRF/Recycling Center

2.b.2 Compost

2.b.3 Transfer

2.b.4 Special Waste

2.c Landfill Closure/Post-Closure

2.d Recycling Collection

2.d.1 Curbside

2.d.2 Drop-off

2.d.3 Combined Curbside/Drop-off

Format Instructions

Last Print: 1/5/2015
Last Update 1/5/2015

- 2.d.4 Multi-family
- 2.d.5 Business/Institutional
- 2.d.6 Other
- 2.e Special Collections
 - 2.e.1 Tire Collection
 - 2.e.2 HHW Collection
 - 2.e.3 Electronics Collection
 - 2.e.4 Appliance Collection
 - 2.e.5 Other Collection Drives
- 2.f Yard Waste/Other Organics
- 2.g Education/Awareness
 - 2.g.1 Education Staff
 - 2.g.2 Advertisement/Promotion
 - 2.g.3 Other
- 2.h Recycling Market Development
 - 2.h.1 General Market Development Activities
 - 2.h.2 Ohio EPA pass-through grant
- 2.i Service Contracts
- 2.j Feasibility Studies
- 2.k Waste Assessments/Audits
- 2.l Dump Cleanup
- 2.m Litter Collection/Education
- 2.n Emergency Debris Management
- 2.o Other

Format Instructions

Last Print: 1/5/2015
Last Update 1/5/2015

3 Health Dept. Enforcement

Health Department Name:

4 County Assistance

- 4.a Maintaining Roads
- 4.b Maintaining Public Facilities
- 4.c Providing Emergency Services
- 4.d Providing Other Public Services

5 Well Testing

6 Out-of-State Waste Inspection

7 Open Dump, Litter Law Enforcement

- 7.a Heath Departments
- 7.b Local Law Enforcement
- 7.c Other

8 Heath Department Training

9 Municipal/Township Assistance

- 9.a Maintaining Roads
- 9.b Maintaining Public Facilities
- 9.c Providing Emergency Services
- 9.d Providing other Public Services

10 Compensation to Affected Community (ORC Section 3734.35)

C.3. Budget Based on Contingent Funding and Contingent Expenses

Instructions for completing Table O.13 (Contingent Budget based on contingent funding and contingent expense) (remove this text box for the solid waste management plan)

Complete Table O.13 as follows:

- Year - Enter the year the SWMD would begin collecting revenue from the contingent source. The remaining years will automatically fill in.
- Identify the first contingent funding source in the space reserved with “Contingent Source A”. Show projected revenue from that contingent source for each year remaining in the planning period. If the SWMD has more than one contingent funding source, then identify the next source in the space reserved with “Contingent Source B”, etc. If the SWMD identifies less than three contingent sources, then leave the unneeded columns blank.
- Total Funding from Non-Contingent Sources – Enter the sum of revenues for the remaining sources in Table O.6 that the SWMD will continue to collect for each year remaining in the planning period.
- Total Revenue – An embedded formula will automatically calculate total revenue.
- Total Expenses – The quantities in this column will be automatically populated from Table O.11 (Contingent Expenses)
- Ending Balance – An embedded formula will automatically calculate ending balances.

D. Major Facility Project

Instructions (remove this text box for the solid waste management plan)

Should SWMDs with existing facilities provide a detailed operating budget for the facility?

A SWMD that is considering or has made the decision to construct and operate a new solid waste management facility or renovate an existing solid waste facility will provide a budget for the facility. For the purposes of this section, a solid waste management facility means a facility the SWMD owns and operates or will own and operate to manage solid waste and/or recyclable materials. Examples of solid waste management facilities include:

- a municipal solid waste landfill or solid waste transfer station
- a yard waste composting facility
- a material recovery facility
- A recycling center
- a permanent household hazardous waste collection facility

The analysis will account for and estimate the costs the SWMD will incur to build or renovate and to operate the facility. The budget will also explain how the SWMD will pay for the costs and estimate revenue for all funding sources of money the SWMD will use to pay for the expenses.

Ultimately, the budget analysis needs to be detailed enough for the policy committee and the SWMD's constituents to determine whether it makes sense for the SWMD to invest money to build or renovate the facility.

The SWMD should present the information in the way that makes the most sense. The SWMD will likely provide information in both tables and in text.

Facility Description:

If the facility is new, then provide a description of the facility and explain why the SWMD needs the facility. If it is an existing facility that needs to be renovated, then explain the purpose and extent of the renovations. If the SWMD will conduct a feasibility study of the new facility or renovations to the existing facility during the planning period, then explain the timeline for the feasibility study, who will conduct the study, who will be involved in making the decision regarding whether to proceed with constructing or renovating the facility, the deadline for making a decision, and any other pertinent information.

If the SWMD has already decided to construct or renovate the facility during the planning period, then explain where the facility will be located (for a new facility), provide a timeline for constructing and opening the facility or doing the

renovations, explain whether the SWMD will operate or contract for operating the facility, indicate whether the SWMD will designate waste to the facility, and provide any other pertinent details.

Expenses:

The analysis will include projected costs for each phase of the project. Phases should be broken down into major line items. For example, phases might include developing the facility, acquiring land and equipment, preparing the site, constructing the facility, and operating the facility.

Examples of costs to include for each phase are provided below. These examples are not meant to be an exhaustive list of the costs to include. A SWMD should provide all applicable costs in its analysis.

Development expenses - individual costs to consider for this category include:

- Feasibility studies
- Legal costs
- Facility design
- Obtaining permits

Capital costs - individual costs to consider for this category include:

- Purchasing land
- Equipment (both initial purchases and replacement)
- Financial assurance

Site preparation and construction - individual costs to consider for this category include:

- Material costs
- Grading/moving earth
- Installing engineered components
- Utilities (electric, water, sewer, etc.)
- Access roads/road improvements

Operating expenses – The budget analysis should provide an annual operating budget for the facility. Individual costs to consider for this category include:

- Leases
- Employee salaries and benefits
- Utilities
- Insurance
- Equipment maintenance and repair
- Fuel
- Environmental monitoring
- Annual license

Other Costs - individual costs to consider for this category include:

- Loan payments

Funding

The analysis will explain the sources of money the SWMD will use to build or renovate the facility. The analysis will also estimate how much revenue the SWMD will receive from each source. Possible funding sources include:

- Revenues from operating the facility
- Fees
- Loans
- Bonds
- General revenue
- Revenue from the sale of recyclables