

Household Hazardous Waste Fee Analysis

February 28, 2024

Submitted to:

Alameda County Waste Management Authority, the
Alameda County Source Reduction and Recycling Board,
and the Energy Council (StopWaste)
1537 Webster Street
Oakland, CA 94612

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1. Background and Scenarios

Alameda County Waste Management Authority, the Alameda County Source Reduction and Recycling Board, and the Energy Council's (StopWaste or the Agency) will determine whether an adjustment to the Household Hazardous Waste fee (HHW Fee) should be made beginning July 1, 2024 (FY 2025) and, if so, what is the appropriate per residential unit fee for the next five fiscal years through the end of FY 2029. The goal of this HHW Fee analysis is to provide options for the HHW Fee per residential unit for the next five fiscal years given a range of expenditure levels and targeted fund balance scenarios.

The HHW program was initially funded through a landfill tipping fee established in 1992, but due to a funding shortfall, in 2014 the Agency implemented a HHW Fee per residential unit (Ordinance 2014-01). In 2019, the Agency adopted Ordinance 2019-01 that revised Ordinance 2014-01, which removed the requirement that the Agency sunset the fee by June 30, 2024. Therefore, the Agency can update the HHW Fees again starting July 1, 2024 (FY 2025). As the HHW Fee per residential unit is due for revision, the Agency is analyzing the HHW program's fund balance and financial condition for the next five years.

Overall, the HHW program is comprised of three facilities operated by Alameda County, one facility operated by the City of Fremont, and Agency charges related to supporting the HHW program. Most of a facility's expenditures are for labor and benefits for staff that operate the facilities, third-party disposal services, supplies, rental equipment, other services, utilities, insurance, and general business operations. HHW program revenues are currently comprised of a \$6.64 HHW Fee per residential unit, making up 63% of total HHW Fee revenue, and a \$2.15 per landfill ton fee, making up 37% of total HHW Fee revenue.

The HHW program ending fund balance as of fiscal year 2023 was \$17 million, which is equivalent to roughly two years of fund balance. A goal of the fee for fiscal years 2025 to 2029 is whether it should maintain the two-year fund balance, or to target a lower fund balance at the end of fiscal year 2029.

This analysis included three scenarios (Scenarios 1-3) including 1) a best case to represent a 2% per year expenditure increase (equal to the average inflation of the lowest 5 years in the last 10 years), paired with no change in tonnage; 2) a mid-point to represent a 3% per year expenditure increase (equal to the average inflation rate in the last 10 years), paired with a 2% per year tonnage decrease; and 3) a worst case to represent a 5% per year expenditure increase (equal to the average of the last three years of above average inflation rates), paired with a 4% per year tonnage decrease. We also included three additional scenarios (Scenarios 4-6) based on maintaining the current \$6.64 per unit fee. Scenarios 4-6 provide a range of projected HHF program fund balances based on different cost-of-living increases.

Crowe modeled four sets of fund balance levels, ranging from maintaining a two-year fund balance at the end of FY 2029, down to a half-year fund balance at the end of FY 2029. This provides a total of four fund balance levels, representing a broad array of options. In higher fund balance options, the projected fee levels are higher than lower fund balance options. As part of this analysis, Crowe developed an updated HHW Excel-based model using data provided by the Agency.

Exhibit 1 provides the annual expenditure and revenue changes for each of the six scenarios. In Scenarios 1 to 3, Crowe calculated HHW Fee levels for a 2-year, 1.5-year, 1-year, and 0.5-year fund balance level at the end of FY 2029. In Scenarios 4 to 6, by maintaining the current \$6.64 per unit fee, Crowe calculated a high, medium, and low fund balance level at the end of FY 2029. Below provides a summary of the best case, mid-point, and worst case scenarios:

- **Best case Scenario (1, 4):** expenditures increase 2% annually; tonnage stays flat.
- **Mid-point Scenario (2, 5):** expenditures increase 3% annually; tonnage decreases 2% annually.
- **Worst case Scenario (3, 6):** expenditures increase 5% annually; tonnage decreases 4% annually.

Exhibit 1
HHW Program
Residential HHF Fee Scenarios
Parameters and Annual Changes

Scenario Name	Fee Levels	Projected Fund Balance Levels	Annual Changes		
			Annual Expenditure Change	Number of Residential Units	Tonnage Change
1. Best Case	High, Medium, Low	2-year, 1.5 year, 1 year, 0.5 year	2%	+0.5%	-0%
2. Mid-Point	High, Medium, Low	2-year, 1.5-year, 1-year, 0.5-year	3%	+0.5%	-2%
3. Worst Case	High, Medium, Low	2-year, 1.5-year, 1-year, 0.5-year	5%	+0.5%	-4%
4. Best Case (maintain \$6.64)	Maintain \$6.64 per unit	High	2%	+0.5%	-0%
5. Mid-Point (maintain \$6.64)	Maintain \$6.64 per unit	Medium	3%	+0.5%	-2%
6. Worst Case (maintain \$6.64)	Maintain \$6.64 per unit	Low	5%	+0.5%	-4%

2. Fee Calculations

Using data provided by StopWaste, Crowe calculated HHW Fees across the six scenarios and four fund balance levels. The calculations represent a range of potential HHW Fee levels given varying degrees of expenditure escalations (2%, 3%, 5%), tonnage decreases (0%, -2%, -4%), and fund balance levels (0.5, 1, 1.5, and 2 years). In **Exhibit 2**, we provide the range of calculated HHW Fees. In **Exhibit 3**, we provide calculated fund balance levels by maintaining the existing \$6.64 per residential unit level through the end of FY 2029. The fee calculations indicate the following:

- **Scenario 1 – Best Case (+2% Expenditures, 0% Tonnage)**
 - Increase in the HHW Fee per residential unit from \$6.64 to \$9.92 per unit to maintain a two-year fund balance at the end of FY 2029.
 - Increase in the HHW Fee per residential unit from \$6.64 to \$7.04 per unit for a one-year fund balance at the end of FY 2029. The ending fund balance decreases each year.
- **Scenario 2 – Mid-point (+3% Expenditures, -2% Tonnage)**
 - Increase in the HHW Fee per residential unit from \$6.64 to \$10.88 per unit to maintain a two-year fund balance at the end of FY 2029.
 - Increase in the HHW Fee per residential unit from \$6.64 to \$7.80 per unit for a one-year fund balance at the end of FY 2029. The ending fund balance decreases each year.
- **Scenario 3 – Worst Case (+5% Expenditures, -4% Tonnage)**
 - Increase in the HHW Fee per residential unit from \$6.64 to \$12.64 per unit to maintain a two-year fund balance at the end of FY 2029.
 - Increase in the HHW Fee per residential unit from \$6.64 to \$9.12 per unit for a one-year fund balance at the end of FY 2029. The ending fund balance decreases each year.
- **Scenarios 4 to 6 – Maintain \$6.64 per Residential Unit Fee**
 - By maintaining the \$6.64 HHW Fee per residential unit, the projected fund balance at the end of FY 2029 ranges from \$2.7 million (0.3 year) for the worst-case scenario, \$5.7 million (0.6 year) for the mid-point scenario, and \$7.5 million (0.9 year) for the best case scenario.

Exhibit 2

HHW Program

Scenarios 1 to 3 – Calculated HHW Fees, per Residential Unit

Scenario and Expenditure Escalation Level	Target Ending Fund Balance (FY 2029)			
	2 Year	1.5 Year	1 Year	0.5 Year
1. Best Case (+2% / 0%)	\$9.92	\$8.48	\$7.04	\$5.62
2. Mid-Point (+3% / -2%)	\$10.88	\$9.34	\$7.80	\$6.30
3. Worst-Case (+5% / -4%)	\$12.64	\$10.88	\$9.12	\$7.44

Exhibit 3

HHW Program

Scenarios 4 to 6 (No Fee Change) – Calculated Fund Balance Levels

Scenario and Expenditure Escalation Level	Ending Fund Balance (\$) (FY 2029)	Ending Fund Balance (Years) (FY 2029)
4. Best Case (+2% / 0%)	\$7,533,221	0.9
5. Mid-Point (+3% / -2%)	\$5,690,458	0.6
6. Worst-Case (+5% / -4%)	\$2,735,394	0.3

Below we provide a series of supporting charts and tables:

- **Exhibit 4** – Projected ending balance under Scenario 1 (base case) between FY 2024 and FY 2029.
- **Exhibit 5** – Projected ending balance under Scenario 2 (mid-point) between FY 2024 and FY 2029.
- **Exhibit 6** – Projected ending balance under Scenario 3 (worst case) between FY 2024 and FY 2029.
- **Exhibit 7** – Projected ending balance under Scenarios 4, 5, and 6 (best case (2% expenditure growth, no change in tonnage), mid-point (3% expenditure growth, -2% tonnage decline), and worst case (5% expenditure growth, -4% tonnage decline)) between FY 2024 and FY 2029.
- **Exhibit 8** – A 10-year projected fund condition for Scenario 1 (best case) by maintaining the current two-year fund balance through the end of FY 2029.
- **Exhibit 9** – A 10-year projected fund condition for Scenario 1 (best case) by targeting a one-year fund balance at the end of FY 2029.
- **Exhibit 10** – A 10-year projected fund condition for Scenario 2 (mid-point) by maintaining the current two-year fund balance through the end of FY 2029.
- **Exhibit 11** – A 10-year projected fund condition for Scenario 2 (mid-point) by targeting a one-year fund balance at the end of FY 2029.
- **Exhibit 12** – A 10-year projected fund condition for Scenario 3 (worst case) by maintaining the current two-year fund balance at the end of FY 2029.
- **Exhibit 13** – A 10-year projected fund condition for Scenario 3 (worst case) by targeting a one-year fund balance at the end of FY 2029.
- **Exhibit 14** – A 10-year projected fund condition for Scenario 4 (best case) by maintaining the existing \$6.64 per unit fee.
- **Exhibit 15** – A 10-year projected fund condition for Scenario 5 (mid-point) by maintaining the existing \$6.64 per unit fee.
- **Exhibit 16** – A 10-year projected fund condition for Scenario 6 (worst case) by maintaining the existing \$6.64 per unit fee.

Exhibit 4
HHW Program Fee
Scenario 1 – Best Case (Exp 2%, Tons 0%)
Projected Ending Fund Balance



Exhibit 5
HHW Program Fee
Scenario 2 – Mid-Point (Exp 3%, Tons -2%)
Projected Ending Fund Balance

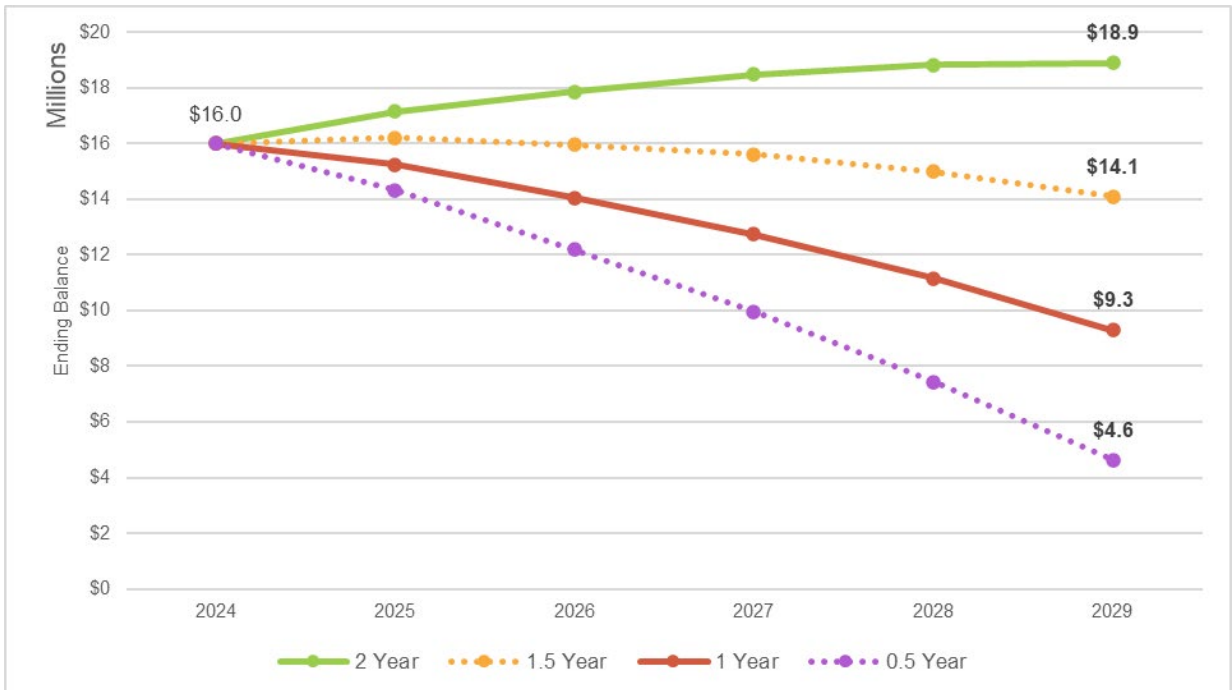


Exhibit 6
HHW Program Fee
Scenario 3 – Worst Case (Exp 5%, Tons -4%)
Projected Ending Fund Balance

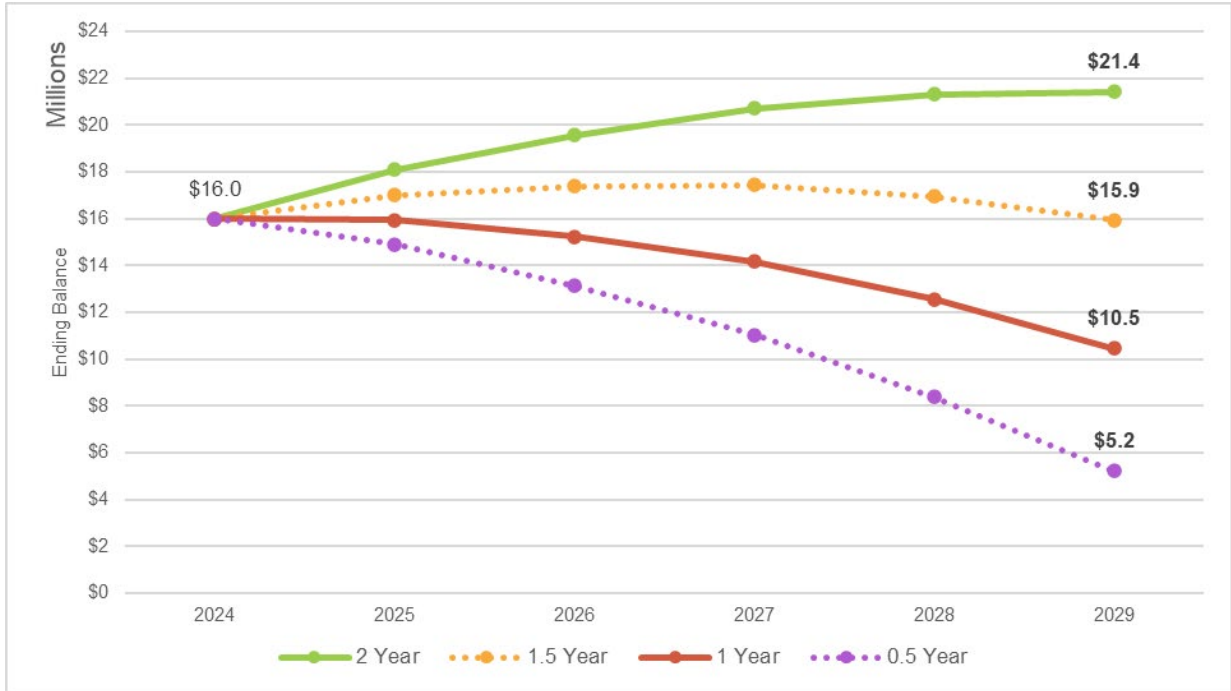


Exhibit 7
HHW Program Fee
Scenarios 4, 5, 6 – Maintain \$6.64 per Unit
Projected Ending Fund Balance

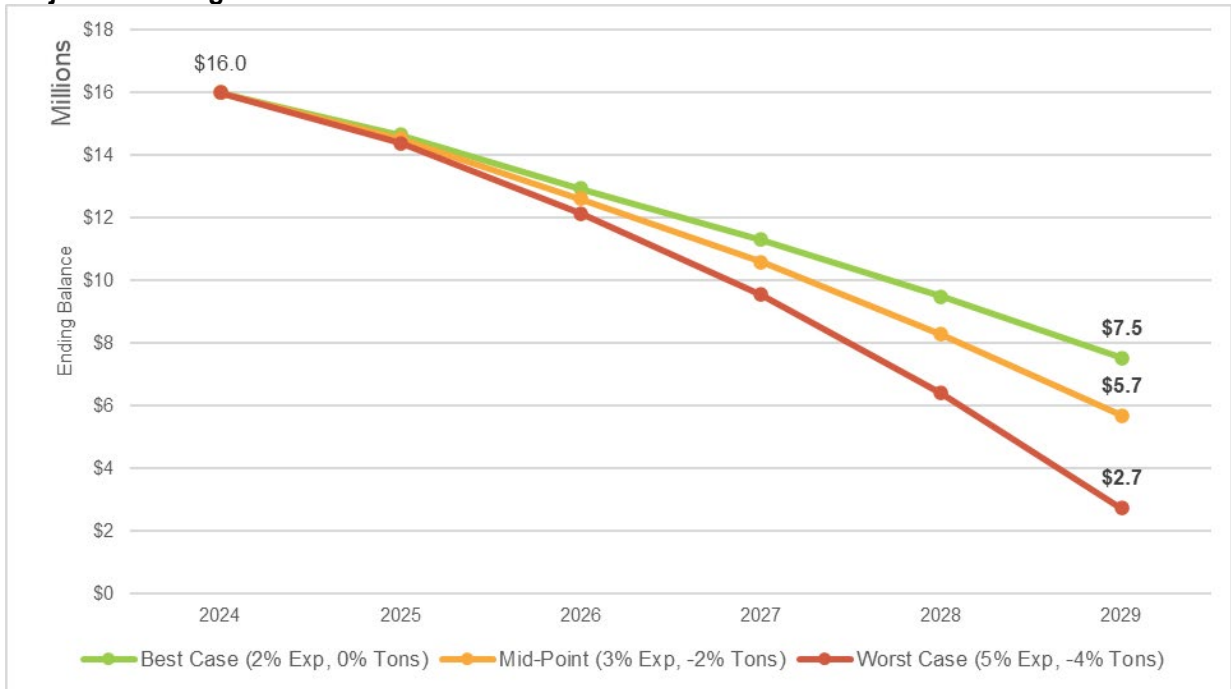


Exhibit 8
HHW Program Fee
Scenario 1 – Best Case (Exp 2%, Tons 0%)
Two-Year Fund Balance (FY 2029)

Year	Starting Balance	Revenues					Expenditures					Ending Balance	% Δ	Annual Activity	Years
		Parcel Revenue	Tonnage Revenue	Interest	Total Revenue	% Δ	County	Fremont	Agency	Total Expenditures	% Δ				
2024	\$16,963,967	\$4,075,619	\$2,432,318	\$231,429	\$6,739,366		\$5,887,784	\$1,244,337	\$578,589	\$7,710,710		\$15,992,624		\$(971,344)	2.0
2025	15,992,624	6,119,608	2,432,319	231,429	8,783,356	30.3%	6,132,350	1,369,926	590,161	8,092,437	5.0%	16,683,543	4.3%	690,919	2.0
2026	16,683,543	6,150,499	2,432,319	231,429	8,814,247	0.4%	6,481,551	1,413,225	601,964	8,496,740	5.0%	17,001,049	1.9%	317,507	2.0
2027	17,001,049	6,181,539	2,432,319	231,429	8,845,287	0.4%	6,410,643	1,425,271	614,003	8,449,917	-0.6%	17,396,418	2.3%	395,369	2.0
2028	17,396,418	6,212,737	2,432,319	231,429	8,876,485	0.4%	6,537,656	1,474,977	626,283	8,638,916	2.2%	17,633,987	1.4%	237,569	2.0
2029	17,633,987	6,244,094	2,432,319	231,429	8,907,842	0.4%	6,667,209	1,482,852	638,809	8,788,870	1.7%	17,752,959	0.7%	118,972	2.0
2030	17,752,959	6,275,610	2,432,319	231,429	8,939,358	0.4%	6,630,601	1,512,509	651,585	8,794,696	0.1%	17,897,622	0.8%	144,662	2.0
2031	17,897,622	6,307,285	2,432,319	231,429	8,971,032	0.4%	6,763,213	1,542,760	664,617	8,970,590	2.0%	17,898,064	0.0%	443	2.0
2032	17,898,064	6,339,118	2,432,319	231,429	9,002,866	0.4%	6,898,477	1,573,615	677,909	9,150,001	2.0%	17,750,929	-0.8%	(147,136)	1.9
2033	17,750,929	6,371,110	2,432,319	231,429	9,034,858	0.4%	7,036,447	1,605,087	691,467	9,333,001	2.0%	17,452,785	-1.7%	(298,144)	1.8
2034	17,452,785	6,403,271	2,432,319	231,429	9,067,018	0.4%	7,177,176	1,637,189	705,297	9,519,661	2.0%	17,000,142	-2.6%	(452,643)	1.8

Exhibit 9
HHW Program Fee
Scenario 1 – Best Case (Exp 2%, Tons 0%)
One-Year Fund Balance (FY 2029)

Year	Starting Balance	Revenues					Expenditures					Ending Balance	% Δ	Annual Activity	Years
		Parcel Revenue	Tonnage Revenue	Interest	Total Revenue	% Δ	County	Fremont	Agency	Total Expenditures	% Δ				
2024	\$16,963,967	\$4,075,619	\$2,432,318	\$231,429	\$6,739,366		\$5,887,784	\$1,244,337	\$578,589	\$7,710,710		\$15,992,624		\$(971,344)	2.0
2025	15,992,624	4,342,948	2,432,319	231,429	7,006,695	4.0%	6,132,350	1,369,926	590,161	8,092,437	5.0%	14,906,882	-6.8%	(1,085,742)	1.8
2026	14,906,882	4,364,870	2,432,319	231,429	7,028,618	0.3%	6,481,551	1,413,225	601,964	8,496,740	5.0%	13,438,760	-9.8%	(1,468,122)	1.6
2027	13,438,760	4,386,899	2,432,319	231,429	7,050,646	0.3%	6,410,643	1,425,271	614,003	8,449,917	-0.6%	12,039,489	-10.4%	(1,399,271)	1.4
2028	12,039,489	4,409,039	2,432,319	231,429	7,072,787	0.3%	6,537,656	1,474,977	626,283	8,638,916	2.2%	10,473,360	-13.0%	(1,566,129)	1.2
2029	10,473,360	4,431,293	2,432,319	231,429	7,095,040	0.3%	6,667,209	1,482,852	638,809	8,788,870	1.7%	8,779,530	-16.2%	(1,693,830)	1.0
2030	8,779,530	4,453,659	2,432,319	231,429	7,117,407	0.3%	6,630,601	1,512,509	651,585	8,794,696	0.1%	7,102,241	-19.1%	(1,677,289)	0.8
2031	7,102,241	4,476,138	2,432,319	231,429	7,139,885	0.3%	6,763,213	1,542,760	664,617	8,970,590	2.0%	5,271,537	-25.8%	(1,830,704)	0.6
2032	5,271,537	4,498,729	2,432,319	231,429	7,162,477	0.3%	6,898,477	1,573,615	677,909	9,150,001	2.0%	3,284,012	-37.7%	(1,987,525)	0.4
2033	3,284,012	4,521,433	2,432,319	231,429	7,185,181	0.3%	7,036,447	1,605,087	691,467	9,333,001	2.0%	1,136,191	-65.4%	(2,147,821)	0.1
2034	1,136,191	4,544,257	2,432,319	231,429	7,208,004	0.3%	7,177,176	1,637,189	705,297	9,519,661	2.0%	(1,175,466)	-203.5%	(2,311,657)	(0.1)

Exhibit 10
HHW Program Fee
Scenario 2 – Mid-Point (Exp 3%, Tons -2%)
Two-Year Fund Balance (FY 2029)

Year	Starting Balance	Revenues					Expenditures					Ending Balance	% Δ	Annual Activity	Years
		Parcel Revenue	Tonnage Revenue	Interest	Total Revenue	% Δ	County	Fremont	Agency	Total Expenditures	% Δ				
2024	\$16,963,967	\$4,075,619	\$2,432,318	\$231,429	\$6,739,366		\$5,887,784	\$1,244,337	\$578,589	\$7,710,710		\$15,992,624		\$(971,344)	2.0
2025	15,992,624	6,711,828	2,383,673	231,429	9,326,930	38.4%	6,191,228	1,383,116	595,947	8,170,291	6.0%	17,149,263	7.2%	1,156,639	2.0
2026	17,149,263	6,745,709	2,335,999	231,429	9,313,136	-0.1%	6,555,379	1,440,510	613,825	8,609,714	5.4%	17,852,685	4.1%	703,422	2.1
2027	17,852,685	6,779,752	2,289,279	231,429	9,300,460	-0.1%	6,572,114	1,467,348	632,240	8,671,702	0.7%	18,481,443	3.5%	628,758	2.1
2028	18,481,443	6,813,970	2,243,493	231,429	9,288,892	-0.1%	6,767,478	1,532,569	651,207	8,951,253	3.2%	18,819,082	1.8%	337,638	2.0
2029	18,819,082	6,848,362	2,198,622	231,429	9,278,413	-0.1%	6,968,702	1,556,710	670,743	9,196,155	2.7%	18,901,339	0.4%	82,258	2.0
2030	18,901,339	6,882,927	2,154,650	231,429	9,269,007	-0.1%	7,030,322	1,603,411	690,866	9,324,598	1.4%	18,845,748	-0.3%	(55,592)	2.0
2031	18,845,748	6,917,667	2,111,558	231,429	9,260,654	-0.1%	7,241,232	1,651,513	711,591	9,604,336	3.0%	18,502,065	-1.8%	(343,682)	1.9
2032	18,502,065	6,952,581	2,069,328	231,429	9,253,338	-0.1%	7,458,469	1,701,059	732,939	9,892,467	3.0%	17,862,937	-3.5%	(639,129)	1.8
2033	17,862,937	6,987,669	2,027,940	231,429	9,247,038	-0.1%	7,682,223	1,752,090	754,927	10,189,241	3.0%	16,920,735	-5.3%	(942,202)	1.6
2034	16,920,735	7,022,942	1,987,380	231,429	9,241,752	-0.1%	7,912,689	1,804,653	777,575	10,494,918	3.0%	15,667,568	-7.4%	(1,253,166)	1.5

Exhibit 11
HHW Program Fee
Scenario 2 – Mid-Point (Exp 3%, Tons -2%)
One-Year Fund Balance (FY 2029)

Year	Starting Balance	Revenues					Expenditures					Ending Balance	% Δ	Annual Activity	Years
		Parcel Revenue	Tonnage Revenue	Interest	Total Revenue	% Δ	County	Fremont	Agency	Total Expenditures	% Δ				
2024	\$16,963,967	\$4,075,619	\$2,432,318	\$231,429	\$6,739,366		\$5,887,784	\$1,244,337	\$578,589	\$7,710,710		\$15,992,624		\$(971,344)	2.0
2025	15,992,624	4,811,789	2,383,673	231,429	7,426,891	10.2%	6,191,228	1,383,116	595,947	8,170,291	6.0%	15,249,223	-4.6%	(743,400)	1.8
2026	15,249,223	4,836,078	2,335,999	231,429	7,403,506	-0.3%	6,555,379	1,440,510	613,825	8,609,714	5.4%	14,043,015	-7.9%	(1,206,209)	1.6
2027	14,043,015	4,860,484	2,289,279	231,429	7,381,192	-0.3%	6,572,114	1,467,348	632,240	8,671,702	0.7%	12,752,505	-9.2%	(1,290,510)	1.4
2028	12,752,505	4,885,015	2,243,493	231,429	7,359,937	-0.3%	6,767,478	1,532,569	651,207	8,951,253	3.2%	11,161,188	-12.5%	(1,591,316)	1.2
2029	11,161,188	4,909,671	2,198,622	231,429	7,339,722	-0.3%	6,968,702	1,556,710	670,743	9,196,155	2.7%	9,304,755	-16.6%	(1,856,433)	1.0
2030	9,304,755	4,934,452	2,154,650	231,429	7,320,531	-0.3%	7,030,322	1,603,411	690,866	9,324,598	1.4%	7,300,688	-21.5%	(2,004,067)	0.8
2031	7,300,688	4,959,357	2,111,558	231,429	7,302,344	-0.2%	7,241,232	1,651,513	711,591	9,604,336	3.0%	4,998,696	-31.5%	(2,301,992)	0.5
2032	4,998,696	4,984,387	2,069,328	231,429	7,285,144	-0.2%	7,458,469	1,701,059	732,939	9,892,467	3.0%	2,391,373	-52.2%	(2,607,323)	0.2
2033	2,391,373	5,009,542	2,027,940	231,429	7,268,911	-0.2%	7,682,223	1,752,090	754,927	10,189,241	3.0%	(528,956)	-122.1%	(2,920,329)	(0.1)
2034	(528,956)	5,034,830	1,987,380	231,429	7,253,639	-0.2%	7,912,689	1,804,653	777,575	10,494,918	3.0%	(3,770,235)	612.8%	(3,241,278)	(0.4)

Exhibit 12
HHW Program Fee
Scenario 3 – Worst Case (Exp 5%, Tons -4%)
Two-Year Fund Balance (FY 2029)

Year	Starting Balance	Revenues					Expenditures					Ending Balance	% Δ	Annual Activity	Years
		Parcel Revenue	Tonnage Revenue	Interest	Total Revenue	% Δ	County	Fremont	Agency	Total Expenditures	% Δ				
2024	\$16,963,967	\$4,075,619	\$2,432,318	\$231,429	\$6,739,366		\$5,887,784	\$1,244,337	\$578,589	\$7,710,710		\$15,992,624		\$(971,344)	1.9
2025	15,992,624	7,797,565	2,335,025	231,429	10,364,019	53.8%	6,242,173	1,409,496	607,518	8,259,188	7.1%	18,097,455	13.2%	2,104,831	2.0
2026	18,097,455	7,836,926	2,241,624	231,429	10,309,980	-0.5%	6,703,754	1,495,871	637,894	8,837,520	7.0%	19,569,915	8.1%	1,472,460	2.1
2027	19,569,915	7,876,477	2,151,959	231,429	10,259,865	-0.5%	6,902,995	1,553,970	669,789	9,126,754	3.3%	20,703,026	5.8%	1,133,111	2.2
2028	20,703,026	7,916,230	2,065,881	231,429	10,213,540	-0.5%	7,245,145	1,652,868	703,279	9,601,291	5.2%	21,315,274	3.0%	612,249	2.1
2029	21,315,274	7,956,185	1,983,246	231,429	10,170,860	-0.4%	7,604,402	1,713,252	738,442	10,056,096	4.7%	21,430,038	0.5%	114,764	2.0
2030	21,430,038	7,996,342	1,903,915	231,429	10,131,686	-0.4%	7,890,194	1,798,914	775,365	10,464,472	4.1%	21,097,252	-1.6%	(332,786)	1.9
2031	21,097,252	8,036,702	1,827,758	231,429	10,095,889	-0.4%	8,284,703	1,888,860	814,133	10,987,696	5.0%	20,205,445	-4.2%	(891,807)	1.8
2032	20,205,445	8,077,263	1,754,647	231,429	10,063,340	-0.3%	8,698,939	1,983,303	854,839	11,537,081	5.0%	18,731,703	-7.3%	(1,473,741)	1.5
2033	18,731,703	8,118,027	1,684,461	231,429	10,033,917	-0.3%	9,133,885	2,082,468	897,581	12,113,935	5.0%	16,651,685	-11.1%	(2,080,018)	1.3
2034	16,651,685	8,159,006	1,617,082	231,429	10,007,517	-0.3%	9,590,580	2,186,591	942,461	12,719,632	5.0%	13,939,571	-16.3%	(2,712,115)	1.1

Exhibit 13
HHW Program Fee
Scenario 3 – Worst Case (Exp 5%, Tons -4%)
One-Year Fund Balance (FY 2029)

Year	Starting Balance	Revenues					Expenditures					Ending Balance	% Δ	Annual Activity	Years
		Parcel Revenue	Tonnage Revenue	Interest	Total Revenue	% Δ	County	Fremont	Agency	Total Expenditures	% Δ				
2024	\$16,963,967	\$4,075,619	\$2,432,318	\$231,429	\$6,739,366		\$5,887,784	\$1,244,337	\$578,589	\$7,710,710		\$15,992,624		\$(971,344)	1.9
2025	15,992,624	5,626,092	2,335,025	231,429	8,192,545	21.6%	6,242,173	1,409,496	607,518	8,259,188	7.1%	15,925,981	-0.4%	(66,643)	1.8
2026	15,925,981	5,654,491	2,241,624	231,429	8,127,545	-0.8%	6,703,754	1,495,871	637,894	8,837,520	7.0%	15,216,006	-4.5%	(709,975)	1.7
2027	15,216,006	5,683,028	2,151,959	231,429	8,066,415	-0.8%	6,902,995	1,553,970	669,789	9,126,754	3.3%	14,155,667	-7.0%	(1,060,338)	1.5
2028	14,155,667	5,711,710	2,065,881	231,429	8,009,020	-0.7%	7,245,145	1,652,868	703,279	9,601,291	5.2%	12,563,396	-11.2%	(1,592,271)	1.2
2029	12,563,396	5,740,538	1,983,246	231,429	7,955,213	-0.7%	7,604,402	1,713,252	738,442	10,056,096	4.7%	10,462,514	-16.7%	(2,100,883)	1.0
2030	10,462,514	5,769,513	1,903,915	231,429	7,904,857	-0.6%	7,890,194	1,798,914	775,365	10,464,472	4.1%	7,902,898	-24.5%	(2,559,615)	0.7
2031	7,902,898	5,798,633	1,827,758	231,429	7,857,820	-0.6%	8,284,703	1,888,860	814,133	10,987,696	5.0%	4,773,022	-39.6%	(3,129,876)	0.4
2032	4,773,022	5,827,899	1,754,647	231,429	7,813,975	-0.6%	8,698,939	1,983,303	854,839	11,537,081	5.0%	1,049,916	-78.0%	(3,723,106)	0.1
2033	1,049,916	5,857,311	1,684,461	231,429	7,773,200	-0.5%	9,133,885	2,082,468	897,581	12,113,935	5.0%	(3,290,818)	-413.4%	(4,340,735)	(0.3)
2034	(3,290,818)	5,886,878	1,617,082	231,429	7,735,389	-0.5%	9,590,580	2,186,591	942,461	12,719,632	5.0%	(8,275,061)	151.5%	(4,984,243)	(0.7)

Exhibit 14
HHW Program Fee
Scenario 5 – Best Case (Exp 2%, Tons 0%)
Maintain \$6.64 per Unit

Year	Starting Balance	Revenues					Expenditures					Ending Balance	% Δ	Annual Activity	Years
		Parcel Revenue	Tonnage Revenue	Interest	Total Revenue	% Δ	County	Fremont	Agency	Total Expenditures	% Δ				
2024	\$16,963,967	\$4,075,619	\$2,432,318	\$231,429	\$6,739,366		\$5,887,784	\$1,244,337	\$578,589	\$7,710,710		\$15,992,624		\$(971,344)	2.0
2025	15,992,624	4,096,189	2,432,319	231,429	6,759,937	0.3%	6,132,350	1,369,926	590,161	8,092,437	5.0%	14,660,124	-8.3%	(1,332,500)	1.7
2026	14,660,124	4,116,866	2,432,319	231,429	6,780,614	0.3%	6,481,551	1,413,225	601,964	8,496,740	5.0%	12,943,997	-11.7%	(1,716,126)	1.5
2027	12,943,997	4,137,643	2,432,319	231,429	6,801,391	0.3%	6,410,643	1,425,271	614,003	8,449,917	-0.6%	11,295,471	-12.7%	(1,648,527)	1.3
2028	11,295,471	4,158,526	2,432,319	231,429	6,822,273	0.3%	6,537,656	1,474,977	626,283	8,638,916	2.2%	9,478,828	-16.1%	(1,816,642)	1.1
2029	9,478,828	4,179,515	2,432,319	231,429	6,843,262	0.3%	6,667,209	1,482,852	638,809	8,788,870	1.7%	7,533,221	-20.5%	(1,945,608)	0.9
2030	7,533,221	4,200,610	2,432,319	231,429	6,864,358	0.3%	6,630,601	1,512,509	651,585	8,794,696	0.1%	5,602,883	-25.6%	(1,930,338)	0.6
2031	5,602,883	4,221,812	2,432,319	231,429	6,885,559	0.3%	6,763,213	1,542,760	664,617	8,970,590	2.0%	3,517,852	-37.2%	(2,085,030)	0.4
2032	3,517,852	4,243,119	2,432,319	231,429	6,906,867	0.3%	6,898,477	1,573,615	677,909	9,150,001	2.0%	1,274,718	-63.8%	(2,243,134)	0.1
2033	1,274,718	4,264,533	2,432,319	231,429	6,928,281	0.3%	7,036,447	1,605,087	691,467	9,333,001	2.0%	(1,130,002)	-188.6%	(2,404,720)	(0.1)
2034	(1,130,002)	4,286,060	2,432,319	231,429	6,949,808	0.3%	7,177,176	1,637,189	705,297	9,519,661	2.0%	(3,699,856)	227.4%	(2,569,854)	(0.4)

Exhibit 15
HHW Program Fee
Scenario 6 – Mid-Point (Exp 3%, Tons -2%)
Maintain \$6.64 per Unit

Year	Starting Balance	Revenues					Expenditures					Ending Balance	% Δ	Annual Activity	Years
		Parcel Revenue	Tonnage Revenue	Interest	Total Revenue	% Δ	County	Fremont	Agency	Total Expenditures	% Δ				
2024	\$16,963,967	\$4,075,619	\$2,432,318	\$231,429	\$6,739,366		\$5,887,784	\$1,244,337	\$578,589	\$7,710,710		\$15,992,624		\$(971,344)	2.0
2025	15,992,624	4,096,189	2,383,673	231,429	6,711,291	-0.4%	6,191,228	1,383,116	595,947	8,170,291	6.0%	14,533,624	-9.1%	(1,459,000)	1.7
2026	14,533,624	4,116,866	2,335,999	231,429	6,684,294	-0.4%	6,555,379	1,440,510	613,825	8,609,714	5.4%	12,608,204	-13.2%	(1,925,420)	1.5
2027	12,608,204	4,137,643	2,289,279	231,429	6,658,351	-0.4%	6,572,114	1,467,348	632,240	8,671,702	0.7%	10,594,853	-16.0%	(2,013,351)	1.2
2028	10,594,853	4,158,526	2,243,493	231,429	6,633,448	-0.4%	6,767,478	1,532,569	651,207	8,951,253	3.2%	8,277,047	-21.9%	(2,317,806)	0.9
2029	8,277,047	4,179,515	2,198,622	231,429	6,609,566	-0.4%	6,968,702	1,556,710	670,743	9,196,155	2.7%	5,690,458	-31.3%	(2,586,589)	0.6
2030	5,690,458	4,200,610	2,154,650	231,429	6,586,690	-0.3%	7,030,322	1,603,411	690,866	9,324,598	1.4%	2,952,549	-48.1%	(2,737,909)	0.3
2031	2,952,549	4,221,812	2,111,558	231,429	6,564,799	-0.3%	7,241,232	1,651,513	711,591	9,604,336	3.0%	(86,989)	-102.9%	(3,039,538)	(0.0)
2032	(86,989)	4,243,119	2,069,328	231,429	6,543,876	-0.3%	7,458,469	1,701,059	732,939	9,892,467	3.0%	(3,435,580)	3849.4%	(3,348,590)	(0.3)
2033	(3,435,580)	4,264,533	2,027,940	231,429	6,523,903	-0.3%	7,682,223	1,752,090	754,927	10,189,241	3.0%	(7,100,918)	106.7%	(3,665,338)	(0.7)
2034	(7,100,918)	4,286,060	1,987,380	231,429	6,504,870	-0.3%	7,912,689	1,804,653	777,575	10,494,918	3.0%	(11,090,966)	56.2%	(3,990,048)	(1.1)

Exhibit 16
HHW Program Fee
Scenario 6 – Worst Case (Exp 5%, Tons -4%)
Maintain \$6.64 per Unit

Year	Starting Balance	Revenues					Expenditures					Ending Balance	% Δ	Annual Activity	Years
		Parcel Revenue	Tonnage Revenue	Interest	Total Revenue	% Δ	County	Fremont	Agency	Total Expenditures	% Δ				
2024	\$16,963,967	\$4,075,619	\$2,432,318	\$231,429	\$6,739,366		\$5,887,784	\$1,244,337	\$578,589	\$7,710,710		\$15,992,624		\$(971,344)	1.9
2025	15,992,624	4,096,189	2,335,025	231,429	6,662,643	-1.1%	6,242,173	1,409,496	607,518	8,259,188	7.1%	14,396,079	-10.0%	(1,596,545)	1.6
2026	14,396,079	4,116,866	2,241,624	231,429	6,589,920	-1.1%	6,703,754	1,495,871	637,894	8,837,520	7.0%	12,148,479	-15.6%	(2,247,600)	1.3
2027	12,148,479	4,137,643	2,151,959	231,429	6,521,031	-1.0%	6,902,995	1,553,970	669,789	9,126,754	3.3%	9,542,756	-21.4%	(2,605,723)	1.0
2028	9,542,756	4,158,526	2,065,881	231,429	6,455,836	-1.0%	7,245,145	1,652,868	703,279	9,601,291	5.2%	6,397,300	-33.0%	(3,145,455)	0.6
2029	6,397,300	4,179,515	1,983,246	231,429	6,394,190	-1.0%	7,604,402	1,713,252	738,442	10,056,096	4.7%	2,735,394	-57.2%	(3,661,906)	0.3
2030	2,735,394	4,200,610	1,903,915	231,429	6,335,954	-0.9%	7,890,194	1,798,914	775,365	10,464,472	4.1%	(1,393,124)	-150.9%	(4,128,518)	(0.1)
2031	(1,393,124)	4,221,812	1,827,758	231,429	6,280,999	-0.9%	8,284,703	1,888,860	814,133	10,987,696	5.0%	(6,099,821)	337.9%	(4,706,697)	(0.5)
2032	(6,099,821)	4,243,119	1,754,647	231,429	6,229,196	-0.8%	8,698,939	1,983,303	854,839	11,537,081	5.0%	(11,407,707)	87.0%	(5,307,885)	(0.9)
2033	(11,407,707)	4,264,533	1,684,461	231,429	6,180,423	-0.8%	9,133,885	2,082,468	897,581	12,113,935	5.0%	(17,341,219)	52.0%	(5,933,512)	(1.4)
2034	(17,341,219)	4,286,060	1,617,082	231,429	6,134,571	-0.7%	9,590,580	2,186,591	942,461	12,719,632	5.0%	(23,926,279)	38.0%	(6,585,061)	(1.9)

3. Assumptions

This section provides key assumptions used for the HHW Fee analysis. Crowe gathered supporting documentation from StopWaste to identify the base year, FY 2024, inputs such as the starting balance, tonnage revenue, parcel revenue, and agency expenditures. For the City of Fremont and Alameda County, Crowe gathered actual expenditures for a portion of FY 2024 and conducted interviews with the city and county to determine expected expenditures for the remainder of the year.

Exhibit 17 provides the key inputs, projection method, and the data source.

Exhibit 17 HHW Program Fee Scenario Inputs

Input	Base Year (FY 2024)	Projection Method	Base Year Data Source
1. Starting fund balance	\$16,963,967		StopWaste
2. Parcel revenue	\$4,075,619 613,798 residential units × \$6.64/residential unit	+0.50% per year (average last 10 years)	StopWaste/ SCI Consulting/ County Assessor
3. Tonnage revenue	\$2,432,318 1,131,311 tons × \$2.15/ton	0%, -2%, -4% per year	StopWaste
4. Interest revenue	\$231,429	\$231,429 per year (flat)	StopWaste
5. Revenue total	\$6,739,366		Calculated
6. Alameda County expenditures ¹	\$5,887,784 (extrapolated from July–December 2023 actual expenditures)	CPI (2%, 3%, 5%) One-time costs: \$300K fire suppression system for two facilities (over 5 years); \$150K hazmat storage shed FY 2025	StopWaste/ Alameda County
7. City of Fremont expenditures ¹	\$1,244,337 (extrapolated from July–November 2023 actual expenditures)	CPI (2%, 3%, 5%) One-time costs: \$15K oil collection tank FY 2026; \$20K floor recoating FY 2028; admin fee increase \$22K/year starting FY 2025	StopWaste/ City of Fremont
8. Agency expenditures	\$578,589 • \$385,322 expenditures • \$193,267 contingency	• CPI (2%, 3%, 5%) • Reallocate \$70K/year from contingency to EPR-related professional services	StopWaste
9. Expenditures total	\$7,710,710		Calculated
10. Ending fund balance	\$15,992,624		Calculated

¹ A contingency of 1% is added to Alameda County and 6% for City of Fremont for additional labor and disposal increases.

4. Disclosures

As part of performing this HHW Fee Analysis work for StopWaste, Crowe assumed the following:

- StopWaste agreed to be responsible to make all management decisions and perform all management functions; designate an individual who possesses suitable skill, knowledge, and/or experience, preferably within senior management to oversee our services; evaluate the adequacy and results of the services performed; and accept responsibility for the results of the services.
- Our analyses and work product are intended for the benefit and use of StopWaste. This engagement was not planned or conducted in contemplation of reliance by any other party and is not intended to benefit or influence any other party. Therefore, items of possible interest to a third party may not be specifically addressed or matters may exist that could be assessed differently by a third party.
- StopWaste reviewed and approved the Excel forecasting model resulting from this work; and StopWaste (not Crowe) determined whether the model contains all factors that StopWaste deemed relevant and met StopWaste's needs.
- The information was developed based on historical client data only.
- Crowe may have relied on the information provided to the firm in connection with the project as accurate and complete without independently verifying the information provided.
- Other factors may influence the actual results of the HHW Fee Analysis. Crowe cannot control for these factors and Crowe relied on StopWaste provided data and information to identify these factors.

As a CPA firm the following statement is required: Crowe LLP is licensed by the California Board of Accountancy. Note also that Crowe and certain of its owners are licensed by the California State Board of Accountancy, but we are required by law to inform you that Crowe has owners not licensed by the California State Board of Accountancy who may provide services in connection with this engagement. If you have any questions regarding the personnel who will provide the services, please do not hesitate to contact Lisa Voeller.

The services were provided under AICPA Consulting Services only. These services and deliverables did not constitute an audit, review, compilation, agreed-upon procedures or an examination in accordance with standards established by the American Institute of Certified Public Accountants, accordingly Crowe is unable to express an opinion, conclusion, nor provide any assurance on the Deliverables provided for this project. StopWaste agreed that Crowe would not express an opinion, conclusion nor provide any assurance on the Deliverables. Crowe had no obligation to perform any services beyond those listed in the Scope of Work. If Crowe performed additional services beyond those listed, other matters might come to Crowe's attention that would be reported to the Agency. Crowe makes no representations as to the adequacy of the services or any Deliverables for Agency's purposes. It was understood that Crowe prepared the deliverables listed in the Scope of Work (the "Deliverables") reflecting findings of the services outlined in the Scope of Work for use by Agency.

Appendix A: Fee Options and Considerations

This Appendix provides considerations and potential implications of fee calculations.

Below, we provide two key factors to consider when setting HHW Fee levels for the next five-year cycle:

1. **Revenue stability** – In FY 2024, excluding interest, total HHW program revenue is comprised of 63% HHW residential per unit fee revenue and 37% tonnage revenue. HHW residential fee revenue is projected to grow at an average of 0.5% per year, based on the average parcel growth over the last 10 years. Tonnage revenue is projected to decline 2% per year, based on the mid-point scenario. Overall, total HHW program revenue is projected to slightly decline between -0.2% to -0.3% per year. Over time, the share of HHW program revenues from the per residential unit fee revenue is projected to continue increasing while the share of HHW program revenues from tonnage is expected to continue to decline. The result of these changes in revenue sources is that total HHW program revenues are projected to become more stable over time.
2. **Expenditure predictability** – Expenditures in the last five years show that actual expenditures can be up to \$1.3 million higher than the previous year (up to \$1 million higher for Alameda County and up to \$300,000 higher for the City of Fremont). If expenditures are \$1.3 million higher each year for the next five years, the Agency would require a fund balance of \$6.5 million at the end of FY 2029 (or about \$7 million by factoring in a cost-of-living adjustment). A \$6.5 to \$7 million fund balance is equal to roughly 0.8 year of fund balance in FY 2029 for the mid-point scenario. This mostly aligns with keeping the existing \$6.64 per unit fee the same for the next five years using a mid-point expenditure growth of 3% per year.

We summarize likely HHW Fee per residential unit options for the Agency for FY 2025, as follows:

1. **Maintain a two-year fund balance** – If the Agency decides to maintain a two-year fund balance at the end of FY 2029 (equaling \$18.9 million in the mid-point scenario), the Agency will need to increase the HHW Fee per residential unit by \$4.24 per unit to \$10.88 per unit (64% increase), which is higher than the cap of \$9.55 per unit specified in Ordinance 2014-01. Thus, a formal amendment to Ordinance 2014-01 that increases the per unit cap of \$9.55 would be required. This option would cause the most financial impact to residents with the highest increase to the fee. However, the HHW Fee level may be sufficiently low across all scenarios that even with a fee designed to maintain a two-year fund balance would not likely cause a significant financial hardship for most County residents. Considering a fee increase above the \$9.55 cap may be the biggest concern.
2. **Target a one-year fund balance** – If the Agency decides to target a one-year fund balance at the end of FY 2029 (equaling \$9.3 million in the mid-point scenario), the Agency will need to increase the HHW Fee per residential unit by \$1.16 per unit to \$7.80 per unit (17% increase), well within the cap of \$9.55 per unit. This option would result in reducing the current two-year fund balance down to a one-year fund balance between FY 2025 and FY 2029. This option would cause minimal financial impact to residents as there would be a small increase to the fee.
3. **Maintain \$6.64 per unit** – If the Agency decides to maintain the existing \$6.64 HHW Fee per residential unit fee, then the projected fund balance in the mid-point scenario would be 0.6 year of fund balance at the end of FY 2029, or \$5.7 million. This option would cause the least financial impact to residents as there would be no increase to the fee.
4. **Increase to \$9.55 per unit** – If the Agency decides to increase the HHW Fee per residential unit to the cap of \$9.55 per unit, then the projected fund balance will be slightly above 1.5 years in the mid-point scenario. This option maintains the highest projected fund balance at the end of FY 2029 without requiring an increase above the cap of \$9.55 per unit.

Appendix B: Supporting Revenue and Expenditure Data

This appendix provides additional detail supporting the revenue and expenditure totals for the HHW residential per unit fee calculations.

Parcel and Tonnage Revenue

- **Exhibit 18** provides the unit data for the parcel fee calculations, by single family and multi-family units.
- **Exhibit 19** provides the tonnage data used for the tonnage revenue calculations.
- **Exhibit 20** provides a chart showing the share of parcel (residential unit-based) and tonnage revenue at the end of FY 2029 for various fee levels between \$6.64 up to \$9.55 per residential unit for the mid-point scenario where tonnage decreases 2% per year.

Expenditure Categories

- **Exhibits 21, 22, and 23** provide the best case, mid-point, and worst case expenditures and tonnage by category for Alameda County for their three facilities.
- **Exhibits 24, 25, and 26** provide the best case, mid-point, and worst case expenditures and tonnage by category for the City of Fremont for their one facility.
- **Exhibits 27, 28, and 29** provide the best case, mid-point, and worst case expenditures and tonnage by category for StopWaste.

Exhibit 18 HHW Program Parcel Fee Revenue – Residential Unit Data

Fiscal Year	Single Family	Multi-Family	Units
2024	374,866	238,932	613,798
2025	376,758	240,138	616,896
2026	378,660	241,350	620,010
2027	380,571	242,568	623,139
2028	382,492	243,792	626,284
2029	384,423	245,022	629,445
2030	386,363	246,259	632,622
2031	388,313	247,502	635,815
2032	390,273	248,751	639,024
2033	392,243	250,007	642,249
2034	394,223	251,269	645,491

Exhibit 19
HHW Program
Tonnage Fee Revenue – Landfill Tonnage Data

Fiscal Year	Best Case		Mid-Point		Worst Case	
	Tonnage	% Δ	Tonnage	% Δ	Tonnage	% Δ
2024	1,131,311		1,131,311		1,131,311	
2025	1,131,311	0%	1,108,685	-2%	1,086,058	-4%
2026	1,131,311	0%	1,086,511	-2%	1,042,616	-4%
2027	1,131,311	0%	1,064,781	-2%	1,000,911	-4%
2028	1,131,311	0%	1,043,485	-2%	960,875	-4%
2029	1,131,311	0%	1,022,615	-2%	922,440	-4%
2030	1,131,311	0%	1,002,163	-2%	885,542	-4%
2031	1,131,311	0%	982,120	-2%	850,120	-4%
2032	1,131,311	0%	962,478	-2%	816,115	-4%
2033	1,131,311	0%	943,228	-2%	783,470	-4%
2034	1,131,311	0%	924,363	-2%	752,131	-4%

Exhibit 20
HHW Fund Revenue Sources
Percentage of Total Revenue

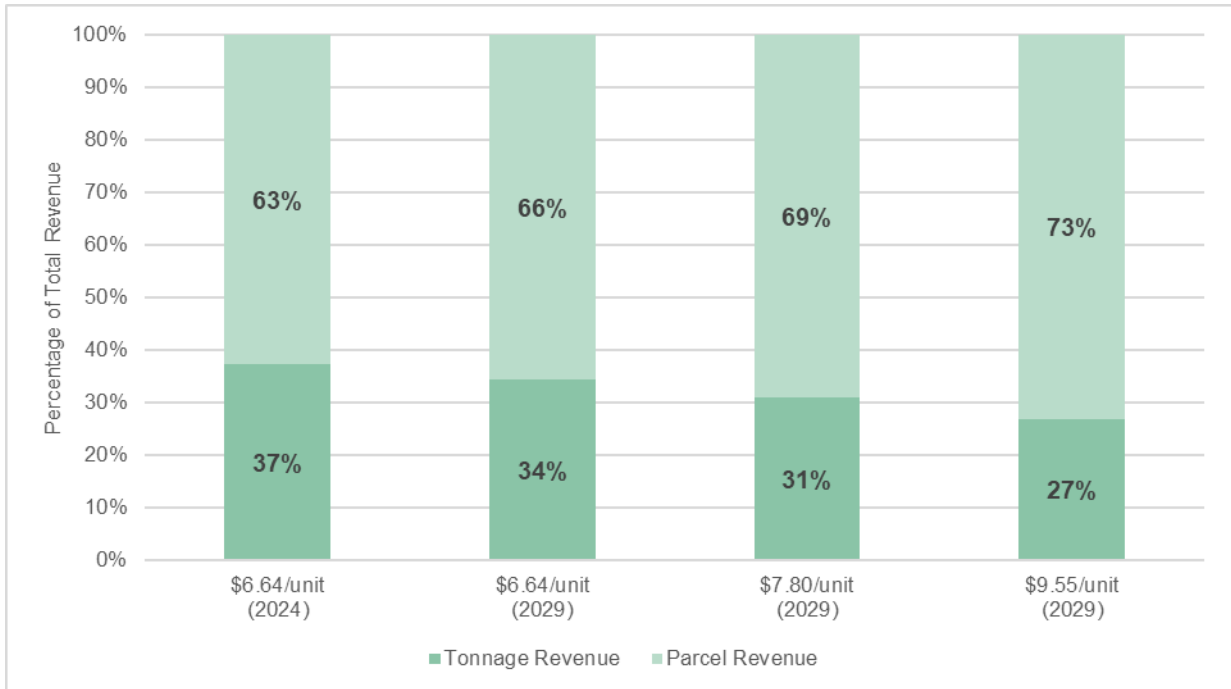


Exhibit 21
HHW Program
Alameda County Expenditures
Best Case

Alameda County		Best Case (2% Exp, 0% Tons)					
Category	2024	2025	2026	2027	2028	2029	
Salaries and benefits	\$ 2,227,012	\$ 2,271,552	\$ 2,316,983	\$ 2,363,323	\$ 2,410,589	\$ 2,458,801	
Disposal	2,462,495	2,511,745	2,561,980	2,613,220	2,665,484	2,718,794	
Supplies and services	315,506	321,816	328,252	334,817	341,514	348,344	
Infrastructure charges	642,771	715,627	878,739	742,114	755,756	769,671	
Overhead	370,000	377,400	384,948	392,647	400,500	408,510	
Revenue offset	(130,000)	(132,600)	(135,252)	(137,957)	(140,716)	(143,531)	
Contingency	-	66,810	145,901	102,479	104,529	106,619	
Net Projected Costs	\$ 5,887,784	\$ 6,132,350	\$ 6,481,551	\$ 6,410,643	\$ 6,537,656	\$ 6,667,209	

Exhibit 22
HHW Program
Alameda County Expenditures
Mid-Point

Alameda County		Mid-Point (+3% Exp, -2% Tons)					
Category	2024	2025	2026	2027	2028	2029	
Salaries and benefits	\$ 2,227,012	\$ 2,293,822	\$ 2,362,637	\$ 2,433,516	\$ 2,506,521	\$ 2,581,717	
Disposal	2,462,495	2,536,370	2,612,461	2,690,835	2,771,560	2,854,707	
Supplies and services	315,506	324,971	334,720	344,762	355,104	365,758	
Infrastructure charges	642,771	722,054	891,916	762,374	783,445	805,148	
Overhead	370,000	381,100	392,533	404,309	416,438	428,931	
Revenue offset	(130,000)	(133,900)	(137,917)	(142,055)	(146,316)	(150,706)	
Contingency	-	66,810	99,029	78,374	80,725	83,147	
Net Projected Costs	\$ 5,887,784	\$ 6,191,228	\$ 6,555,379	\$ 6,572,114	\$ 6,767,478	\$ 6,968,702	

Exhibit 23
HHW Program
Alameda County Expenditures
Worst Case

Alameda County		Worst Case (5% Exp, -4% Tons)					
Category	2024	2025	2026	2027	2028	2029	
Salaries and benefits	\$ 2,227,012	\$ 2,338,362	\$ 2,455,280	\$ 2,578,044	\$ 2,706,947	\$ 2,842,294	
Disposal	2,462,495	2,585,620	2,714,901	2,850,646	2,993,179	3,142,837	
Supplies and services	315,506	331,281	347,845	365,237	383,499	402,674	
Infrastructure charges	642,771	734,910	918,655	804,088	841,293	880,357	
Overhead	370,000	388,500	407,925	428,321	449,737	472,224	
Revenue offset	(130,000)	(136,500)	(143,325)	(150,491)	(158,016)	(165,917)	
Contingency	-	-	2,473	27,149	28,506	29,932	
Net Projected Costs	\$ 5,887,784	\$ 6,242,173	\$ 6,703,754	\$ 6,902,995	\$ 7,245,145	\$ 7,604,402	

Exhibit 24
HHW Program
City of Fremont Expenditures
Best Case

City of Fremont		Best Case (2% Exp, 0% Tons)					
Category	2024	2025	2026	2027	2028	2029	
Salaries and benefits	\$ 595,139	\$ 607,042	\$ 619,182	\$ 631,566	\$ 644,197	\$ 657,081	
Disposal	493,683	503,557	513,628	523,900	534,378	545,066	
Supplies and services	127,992	130,552	133,163	135,826	138,543	141,314	
Infrastructure charges	16,504	16,834	32,170	17,514	37,864	18,221	
Overhead	42,000	66,000	67,320	68,666	70,040	71,441	
Revenue offset	(30,981)	(31,600)	(32,232)	(32,877)	(33,535)	(34,205)	
Contingency	-	77,543	79,994	80,676	83,489	83,935	
Net Projected Costs	\$ 1,244,337	\$ 1,369,926	\$ 1,413,225	\$ 1,425,271	\$ 1,474,977	\$ 1,482,852	

Exhibit 25
HHW Program
City of Fremont Expenditures
Mid-Point

City of Fremont		Mid-Point (+3% Exp, -2% Tons)					
Category	2024	2025	2026	2027	2028	2029	
Salaries and benefits	\$ 595,139	\$ 612,993	\$ 631,383	\$ 650,324	\$ 669,834	\$ 689,929	
Disposal	493,683	508,493	523,748	539,461	555,644	572,314	
Supplies and services	127,992	131,832	135,787	139,861	144,056	148,378	
Infrastructure charges	16,504	16,999	32,509	18,034	38,575	19,132	
Overhead	42,000	66,420	68,413	70,465	72,579	74,756	
Revenue offset	(30,981)	(31,910)	(32,868)	(33,854)	(34,869)	(35,915)	
Contingency	-	78,290	81,538	83,057	86,749	88,116	
Net Projected Costs	\$ 1,244,337	\$ 1,383,116	\$ 1,440,510	\$ 1,467,348	\$ 1,532,569	\$ 1,556,710	

Exhibit 26
HHW Program
City of Fremont Expenditures
Worst Case

City of Fremont		Worst Case (5% Exp, -4% Tons)					
Category	2024	2025	2026	2027	2028	2029	
Salaries and benefits	\$ 595,139	\$ 624,896	\$ 656,140	\$ 688,948	\$ 723,395	\$ 759,565	
Disposal	493,683	518,367	544,285	571,500	600,075	630,078	
Supplies and services	127,992	134,392	141,111	148,167	155,575	163,354	
Infrastructure charges	16,504	17,329	33,195	19,105	40,060	21,063	
Overhead	42,000	67,260	70,623	74,154	77,862	81,755	
Revenue offset	(30,981)	(32,530)	(34,156)	(35,864)	(37,657)	(39,540)	
Contingency	-	79,783	84,672	87,961	93,559	96,977	
Net Projected Costs	\$ 1,244,337	\$ 1,409,496	\$ 1,495,871	\$ 1,553,970	\$ 1,652,868	\$ 1,713,252	

Exhibit 27
HHW Program
Agency Expenditures
Best Case

Agency Category	Best Case (2% Exp, 0% Tons)						
	2024	2025	2026	2027	2028	2029	
Salaries and benefits	\$ 45,099	\$ 46,001	\$ 46,921	\$ 47,860	\$ 48,817	\$ 49,793	
Disposal	-	-	-	-	-	-	
Supplies and services	171,000	244,420	177,908	181,467	185,096	188,798	
Infrastructure charges	119,000	121,380	123,808	126,284	128,809	131,386	
Overhead	50,223	51,228	52,252	53,297	54,363	55,450	
Revenue offset	-	-	-	-	-	-	
Contingency	193,267	127,132	201,075	205,096	209,198	213,382	
Net Projected Costs	\$ 578,589	\$ 590,161	\$ 601,964	\$ 614,003	\$ 626,283	\$ 638,809	

Exhibit 28
HHW Program
Agency Expenditures
Mid-Point

Agency Category	Mid-Point (+3% Exp, -2% Tons)						
	2024	2025	2026	2027	2028	2029	
Salaries and benefits	\$ 45,099	\$ 46,452	\$ 47,846	\$ 49,281	\$ 50,760	\$ 52,282	
Disposal	-	-	-	-	-	-	
Supplies and services	171,000	246,130	181,414	186,856	192,462	198,236	
Infrastructure charges	119,000	122,570	126,247	130,035	133,936	137,954	
Overhead	50,223	51,730	53,282	54,880	56,527	58,222	
Revenue offset	-	-	-	-	-	-	
Contingency	193,267	129,065	205,037	211,188	217,523	224,049	
Net Projected Costs	\$ 578,589	\$ 595,947	\$ 613,825	\$ 632,240	\$ 651,207	\$ 670,743	

Exhibit 29
HHW Program
Agency Expenditures
Worst Case

Agency Category	Worst Case (5% Exp, -4% Tons)						
	2024	2025	2026	2027	2028	2029	
Salaries and benefits	\$ 45,099	\$ 47,354	\$ 49,722	\$ 52,208	\$ 54,818	\$ 57,559	
Disposal	-	-	-	-	-	-	
Supplies and services	171,000	249,550	188,528	197,954	207,852	218,244	
Infrastructure charges	119,000	124,950	131,198	137,757	144,645	151,878	
Overhead	50,223	52,734	55,371	58,140	61,046	64,099	
Revenue offset	-	-	-	-	-	-	
Contingency	193,267	132,930	213,076	223,730	234,917	246,663	
Net Projected Costs	\$ 578,589	\$ 607,518	\$ 637,894	\$ 669,789	\$ 703,279	\$ 738,442	

Appendix C: Supplemental Charts

This appendix provides supplemental charts for the HHW program revenue, expenditure, and fund balance projections.

Scenarios 1 to 6 Charts – Years of Ending Fund Balance

- **Exhibit 30** provides a chart showing years of ending fund balance for Scenario 1 through FY 2034.
- **Exhibit 31** provides a chart showing years of ending fund balance for Scenario 2 through FY 2034.
- **Exhibit 32** provides a chart showing years of ending fund balance for Scenario 3 through FY 2034.
- **Exhibit 33** provides a chart showing years of ending fund balance for Scenarios 4 to 6 through FY 2034.

Scenarios 1 to 3 Charts – Revenue, Expenditure, Fund Balance Totals

- **Exhibit 34** provides a chart showing revenue, expenditure, and fund balance totals between FY 2024 to FY 2029 for Scenario 1 (best case) with a goal of a two-year ending fund balance at the end of FY2029.
- **Exhibit 35** provides a chart showing revenue, expenditure, and fund balance totals between FY 2024 to FY 2029 for Scenario 1 (best case) with a goal of a one-year ending fund balance at the end of FY2029.
- **Exhibit 36** provides a chart showing revenue, expenditure, and fund balance totals between FY 2024 to FY 2029 for Scenario 2 (mid-point) with a goal of a two-year ending fund balance at the end of FY2029.
- **Exhibit 37** provides a chart showing revenue, expenditure, and fund balance totals between FY 2024 to FY 2029 for Scenario 2 (mid-point) with a goal of a one-year ending fund balance at the end of FY2029.
- **Exhibit 38** provides a chart showing revenue, expenditure, and fund balance totals between FY 2024 to FY 2029 for Scenario 3 (worst case) with a goal of a two-year ending fund balance at the end of FY2029.
- **Exhibit 39** provides a chart showing revenue, expenditure, and fund balance totals between FY 2024 to FY 2029 for Scenario 3 (worst case) with a goal of a one-year ending fund balance at the end of FY2029.

Scenarios 4 to 6 Charts – Revenue, Expenditure, Fund Balance Totals

- **Exhibit 40** provides a chart showing revenue, expenditure, and fund balance totals between FY 2024 to FY 2029 for Scenario 4, best case, with maintaining the \$6.64 per residential unit fee through the end of FY 2029.
- **Exhibit 41** provides a chart showing revenue, expenditure, and fund balance totals between FY 2024 to FY 2029 for Scenario 5, mid-point, with maintaining the \$6.64 per residential unit fee through the end of FY 2029.
- **Exhibit 42** provides a chart showing revenue, expenditure, and fund balance totals between FY 2024 to FY 2029 for Scenario 6, worst case, with maintaining the \$6.64 per residential unit fee through the end of FY 2029.

Exhibit 30
HHW Program
Scenario 1 – Best Case
Years of Ending Fund Balance through FY 2034

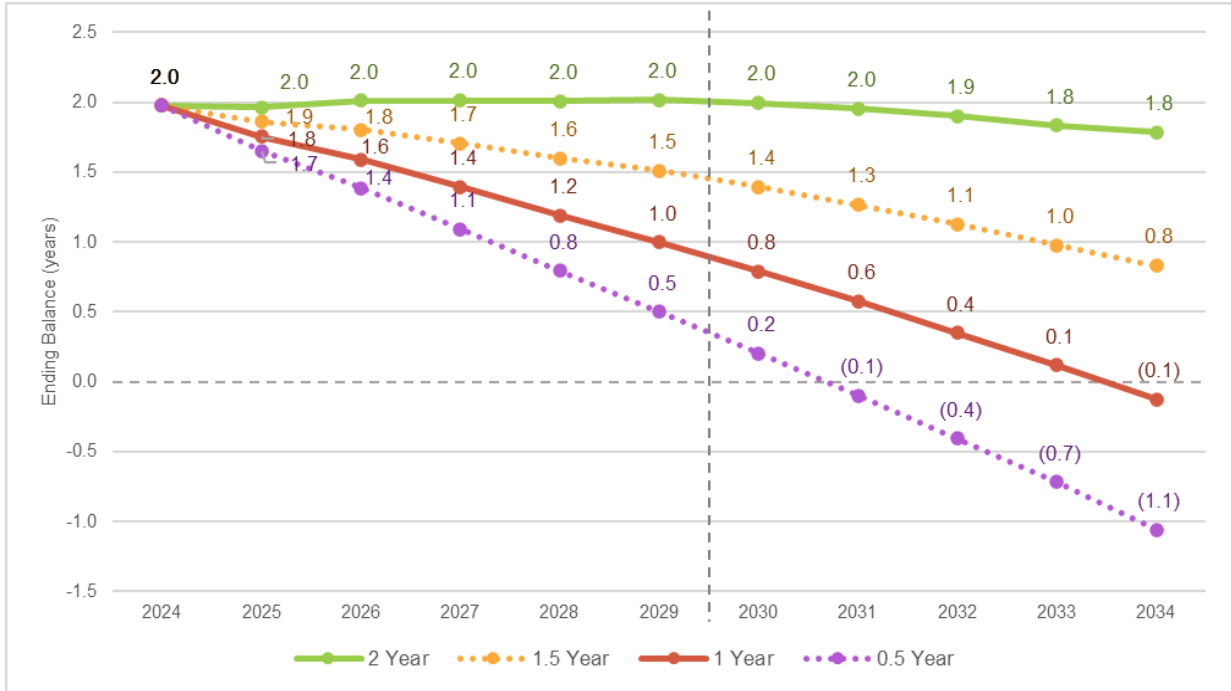


Exhibit 31
HHW Program
Scenario 2 – Mid-Point
Years of Ending Fund Balance through FY 2034

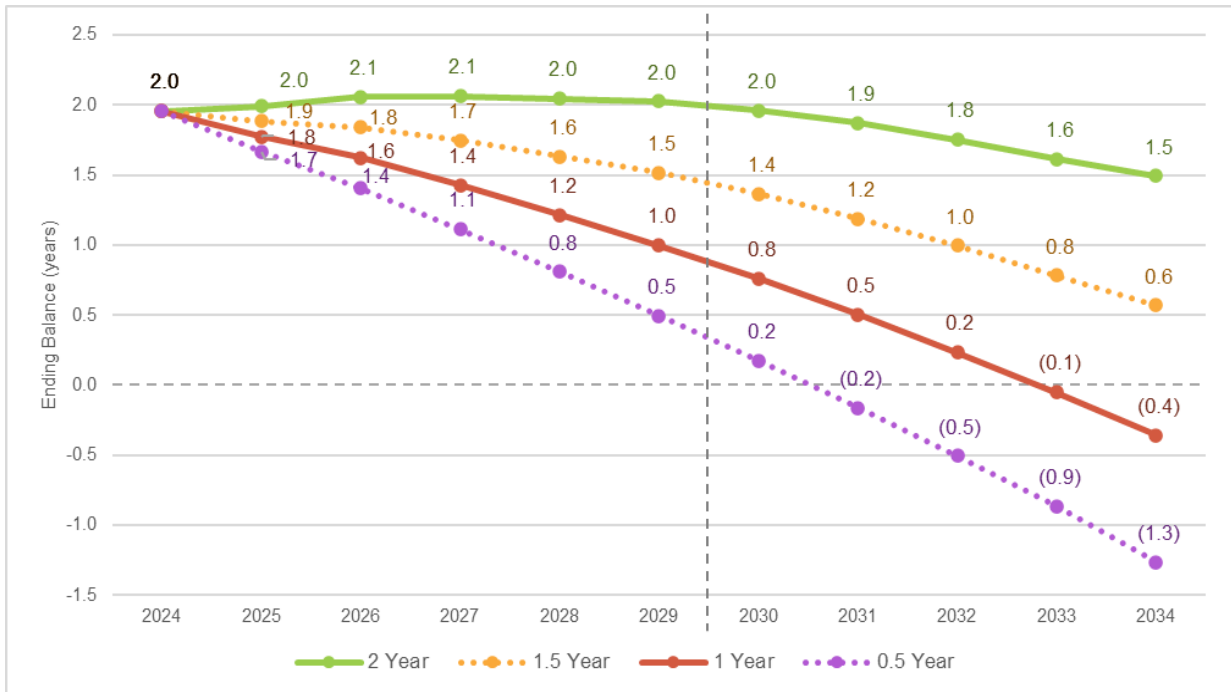


Exhibit 32
HHW Program
Scenario 3 – Worst Case
Years of Ending Fund Balance through FY 2034

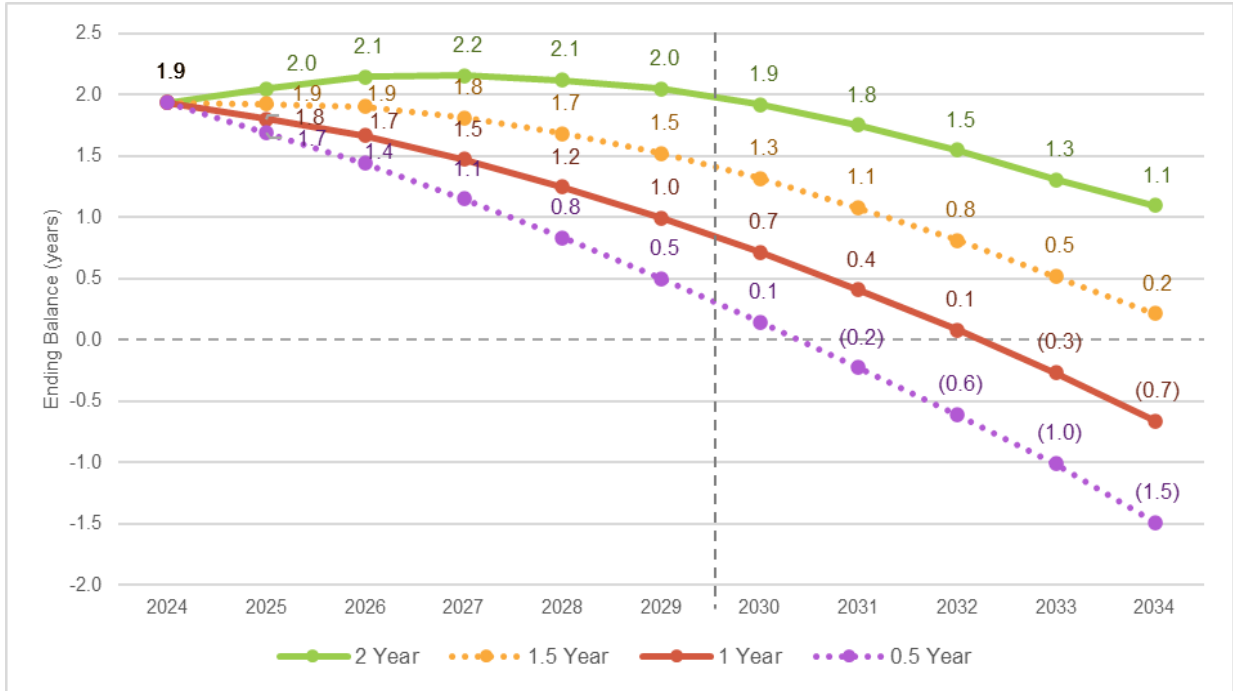


Exhibit 33
HHW Program
Scenarios 4, 5, 6 – Maintain \$6.64 per Unit
Years of Ending Fund Balance through FY 2034

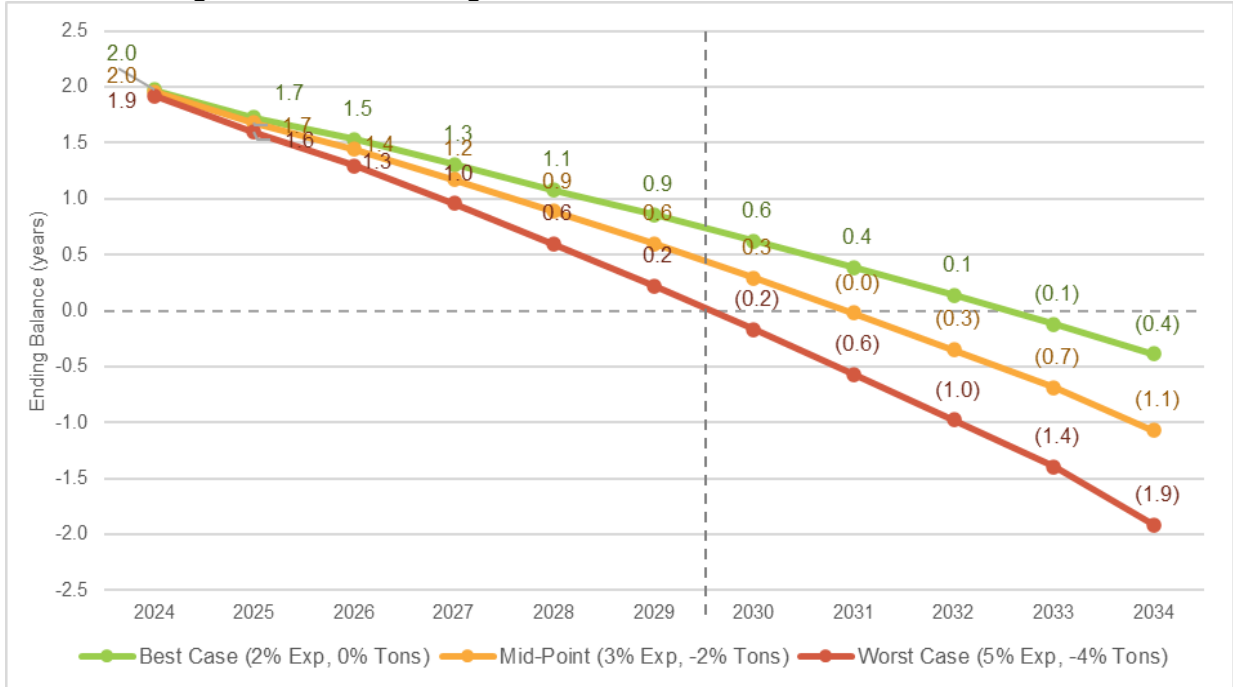


Exhibit 34
HHW Program
Scenario 1 (Base Case) Two-Year Fund Balance (FY 2029)
Revenues, Expenditures, and Fund Balance through FY 2029

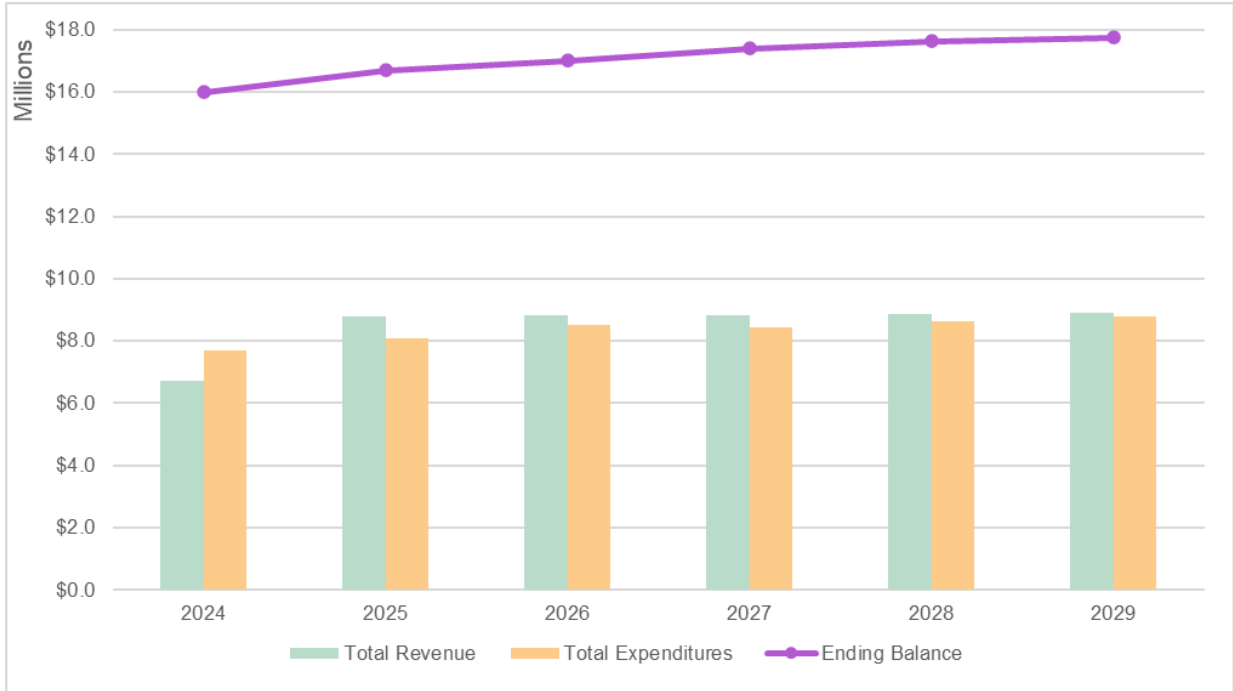


Exhibit 35
HHW Program
Scenario 1 (Base Case) One-Year Fund Balance (FY 2029)
Revenues, Expenditures, and Fund Balance through FY 2029

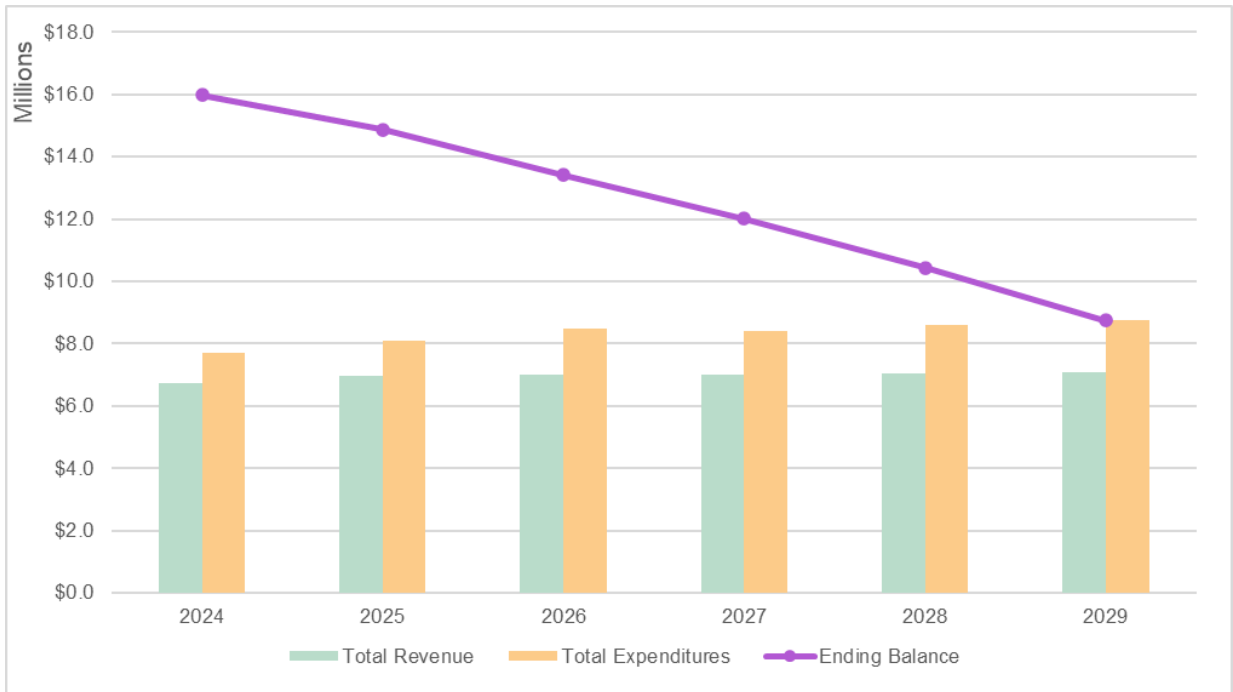
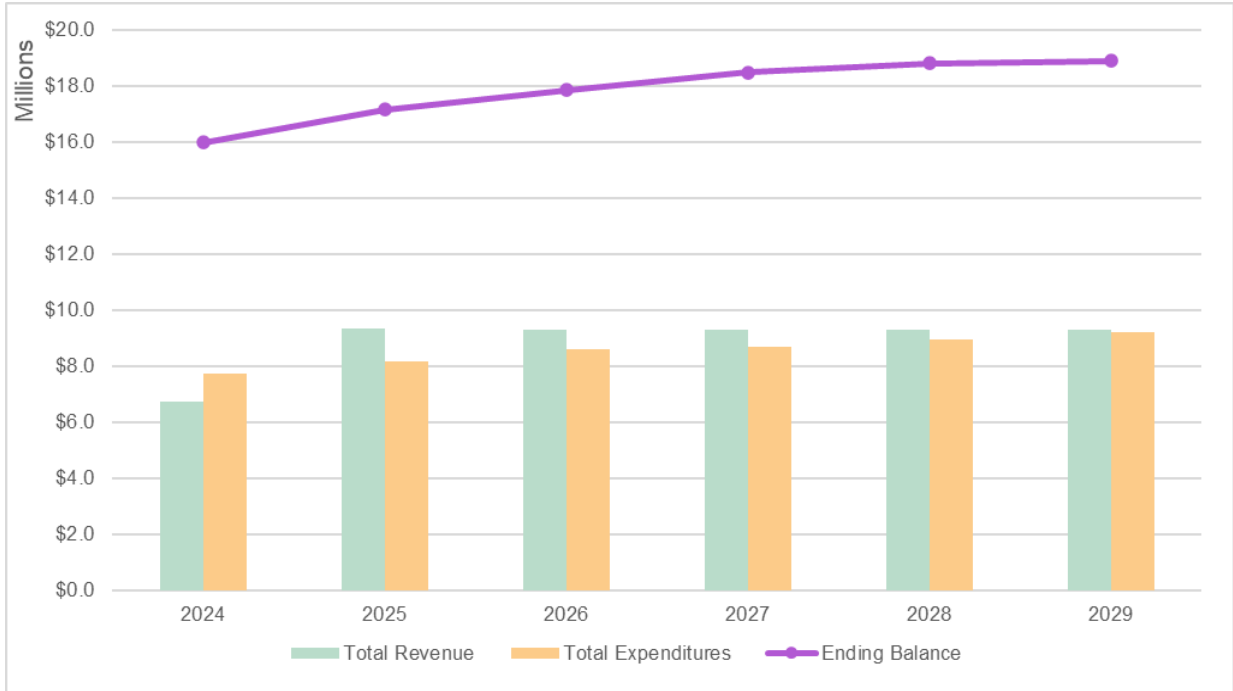


Exhibit 36
HHW Program
Scenario 2 (Mid-Point) Two-Year Fund Balance (FY 2029)
Revenues, Expenditures, and Fund Balance through FY 2029



HHW Program
Scenario 2 (Mid-Point) One-Year Fund Balance (FY 2029)
Revenues, Expenditures, and Fund Balance through FY 2029

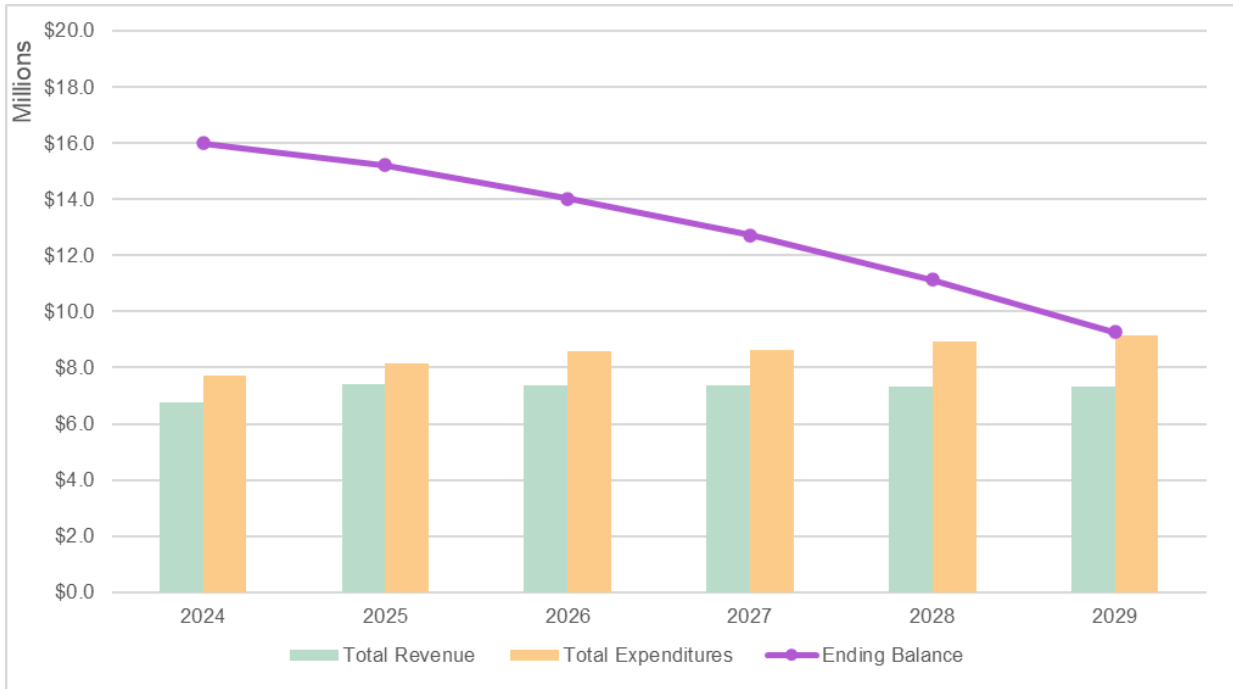


Exhibit 37
HHW Program
Scenario 3 (Worst Case) Two-Year Fund Balance (FY 2029)
Revenues, Expenditures, and Fund Balance through FY 2029



Exhibit 38
HHW Program
Scenario 3 (Worst Case) One-Year Fund Balance (FY 2029)
Revenues, Expenditures, and Fund Balance through FY 2029

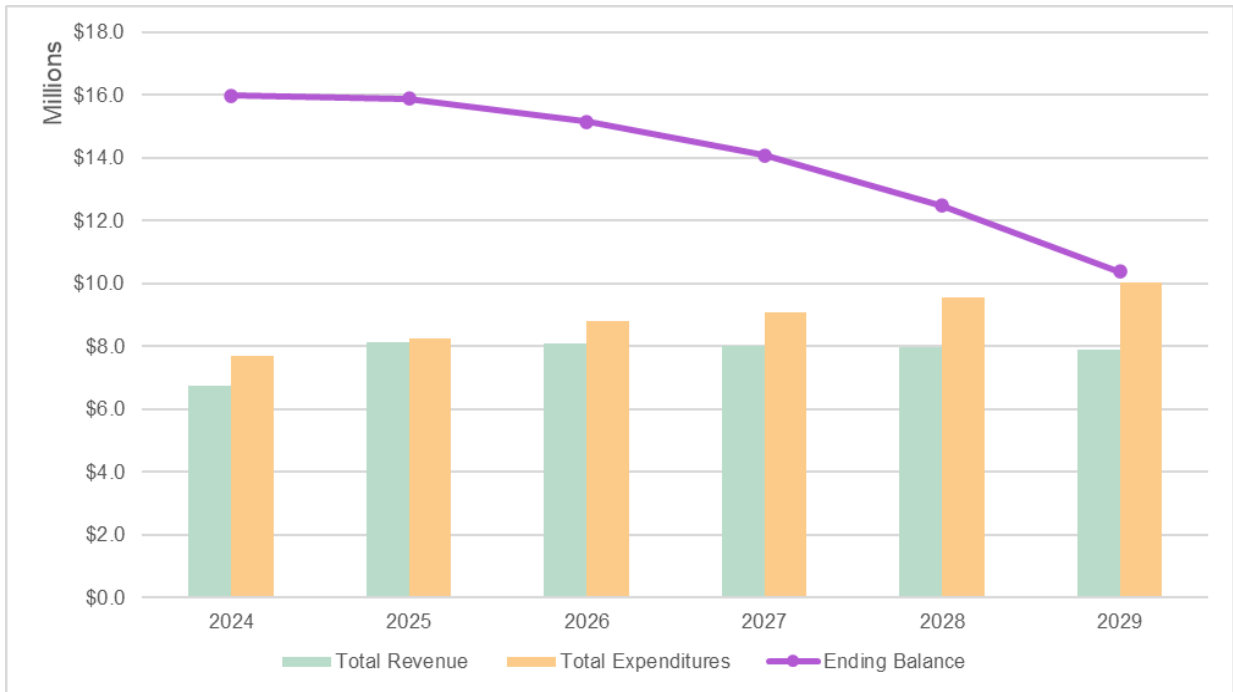


Exhibit 39
HHW Program
Scenario 4 (Best Case) Maintain \$6.64 per Unit
Revenues, Expenditures, and Fund Balance through FY 2029



Exhibit 40
HHW Program
Scenario 5 (Mid-Point) Maintain \$6.64 per Unit
Revenues, Expenditures, and Fund Balance through FY 2029

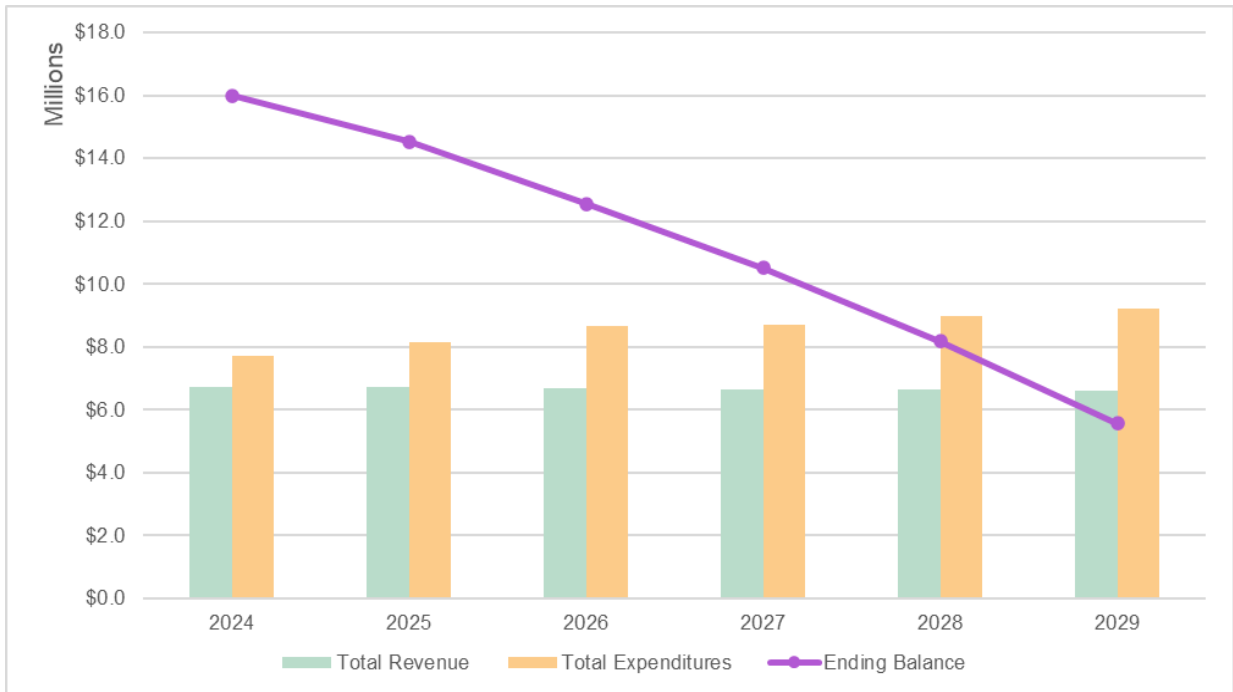


Exhibit 41
HHW Program
Scenario 6 (Worst Case) Maintain \$6.64 per Unit
Revenues, Expenditures, and Fund Balance through FY 2029

