

Levy County Solid Waste Assessment Program

June 3, 2025



Current Solid Waste Assessment Program

- **First Implemented 2008**
- **Last updated in 2018**
 - **Same rates since 2018**
- **FY 2024-25 Solid Waste Assessment Certified Revenue – \$2,431,012**
 - Residential Rate
 - \$116 per dwelling unit
 - Non-Residential – tipping fee



Data Components

1. Service Delivery

- Benefit Area
 - Levy County

2. Solid Waste Budget

- Residential vs. Commercial Disposal
- Developed 5-Year Average Assessable Budget

3. Develop Parcel Apportionment/Preliminary Assessment Roll

- Ad Valorem Tax Roll Data
 - Building/Property Use
 - Dwelling Units



5-Year Average Assessable Budget

- Scenario 1 – Unlined Class III Cell

Levy County Solid Waste	FY 2025-26 Assessable Budget	FY 2026-27 Assessable Budget	FY 2027-28 Assessable Budget	FY 2028-29 Assessable Budget	FY 2029-30 Assessable Budget	5 Year Average Assessable Budget
Personnel	\$717,619	\$746,324	\$776,176	\$807,224	\$839,512	\$777,371
Operating	\$1,304,331	\$1,356,505	\$1,410,765	\$1,467,195	\$1,525,883	\$1,412,936
Capital	\$1,495,002	\$226,709	\$186,139	\$99,095	\$118,482	\$425,085
Total Expenditures	\$3,516,952	\$2,329,537	\$2,373,081	\$2,373,513	\$2,483,877	\$2,615,392
Total Revenues	\$23,445	\$23,445	\$23,445	\$23,445	\$23,445	\$23,445
Net Expenditures	\$3,493,507	\$2,306,092	\$2,349,635	\$2,350,068	\$2,460,432	\$2,591,947
Additional Costs	\$295,211	\$184,331	\$187,608	\$187,641	\$195,947	\$213,698
Total Assessable Costs	\$3,788,718	\$2,490,423	\$2,537,243	\$2,537,709	\$2,656,379	\$2,805,645

- Scenario 2 – Lined Class III Cell

Levy County Solid Waste	FY 2025-26 Assessable Budget	FY 2026-27 Assessable Budget	FY 2027-28 Assessable Budget	FY 2028-29 Assessable Budget	FY 2029-30 Assessable Budget	5 Year Average Assessable Budget
Personnel	\$717,619	\$746,324	\$776,176	\$807,224	\$839,512	\$777,371
Operating	\$1,304,331	\$1,356,505	\$1,410,765	\$1,467,195	\$1,525,883	\$1,412,936
Capital	\$3,046,202	\$226,709	\$186,139	\$99,095	\$118,482	\$735,325
Total Expenditures	\$5,068,152	\$2,329,537	\$2,373,081	\$2,373,513	\$2,483,877	\$2,925,632
Total Revenues	\$23,445	\$23,445	\$23,445	\$23,445	\$23,445	\$23,445
Net Expenditures	\$5,044,707	\$2,306,092	\$2,349,635	\$2,350,068	\$2,460,432	\$2,902,187
Total Additional Costs	\$411,968	\$184,331	\$187,608	\$187,641	\$195,947	\$242,887
Total Assessable Costs	\$5,456,675	\$2,490,423	\$2,537,243	\$2,537,709	\$2,656,379	\$3,145,074



Parcel Apportionment

Category	Parcel Apportionment
Residential	Dwelling Unit



Residential Assessment Rate Calculations

- Scenario 1 – Unlined Class III Cell -- \$2,805,645

5-Year Average Assessable Costs	\$2,805,645
Residential Dwelling Units	19,466
Rate Per Dwelling Unit	\$145.00

- Scenario 2 – Lined Class III Cell -- \$3,145,074

5-Year Average Assessable Costs	\$3,145,074
Residential Dwelling Units @ 95%	19,466
Rate Per Dwelling Unit	\$162.00

Tipping Fees

- Scenario 1 – Unlined Class III Cell -- \$3,182,490

	5-Year Average
Non-Residential Budget	\$3,182,490
Non-Residential Tonnage	23,177
Rate Per Ton	\$137.31

- Scenario 2 – Lined Class III Cell -- \$3,572,250

	5-Year Average
Non-Residential Budget	\$3,572,250
Non-Residential Tonnage	23,177
Rate Per Ton	\$154.13



Implementation Schedule

Event	Date
Adopt Initial Assessment Resolution	June 23, 2025
Submit Fire Assessment Roll to Property Appraiser for inclusion on TRIM notice	July 25, 2025
TRIM Notices Mailed (at least 20 days prior to public hearing)	By August 20, 2025
Advertise Notice of Public Hearing on Final Assessment Resolution (at least 20 days prior to public hearing)	By August 20, 2025
Adopt Final Assessment Resolution	Specially Set Meeting September 9, 2025
Certify Fire Assessment Roll to Tax Collector	By September 15, 2025



Policy Direction

- Notice to Proceed with Implementation
 - Rates
- Other

