



KPPA

Kentucky Public Pensions Authority

Public Pensions Oversight Board

October 22, 2024

Overview of System Membership/Payroll Data

Ryan Barrow, Executive Director

Erin Surratt, Executive Director, Office of Benefits

Rebecca Adkins, Deputy Executive Director



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Kentucky Public Pensions Authority

Membership Data

By Plan and Tier FY2020 through FY2024

Preliminary and Unaudited



Tier Overview

Tier	Plan Type	Participation Date	Retirement Formula	Unreduced Retirement Eligibility
Tier 1	Defined Benefit	Before September 1, 2008	Final Compensation X Benefit Factor X Years of Service	NonHaz: 27 years of service or at age 65
				Haz: 20 years of service or age 55
Tier 2	Defined Benefit	September 1, 2008, through December 31, 2013	Final Compensation X Benefit Factor X Years of Service	NonHaz: age 57 if the sum of the age and years of service equals 87 (Rule of 87) or age 65 with at least 60 months of service
				Haz: 25 years of service or age 60 with at least 60 months of service
Tier 3	Hybrid Cash Balance	On or after January 1, 2014	Monthly Annuity Payment = Accumulated Account Balance / Actuarial Factor	NonHaz: age 57 if the sum of the age and years of service equals 87 (Rule of 87) or age 65 with at least 60 months of service
				Haz: 25 years of service or age 60 with at least 60 months of service

Membership Data As of June 30, 2024 All Systems

*See Appendix for total by tier

As of June 30, 2024 Ratio of Active to Retired

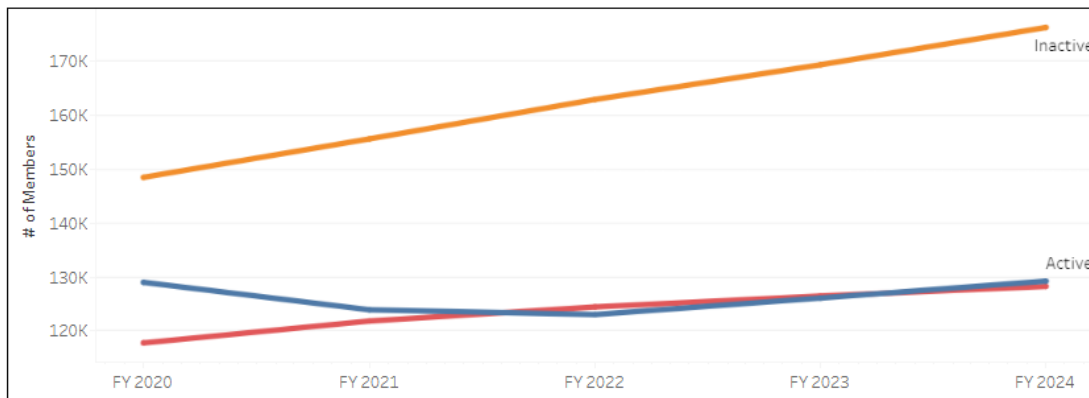
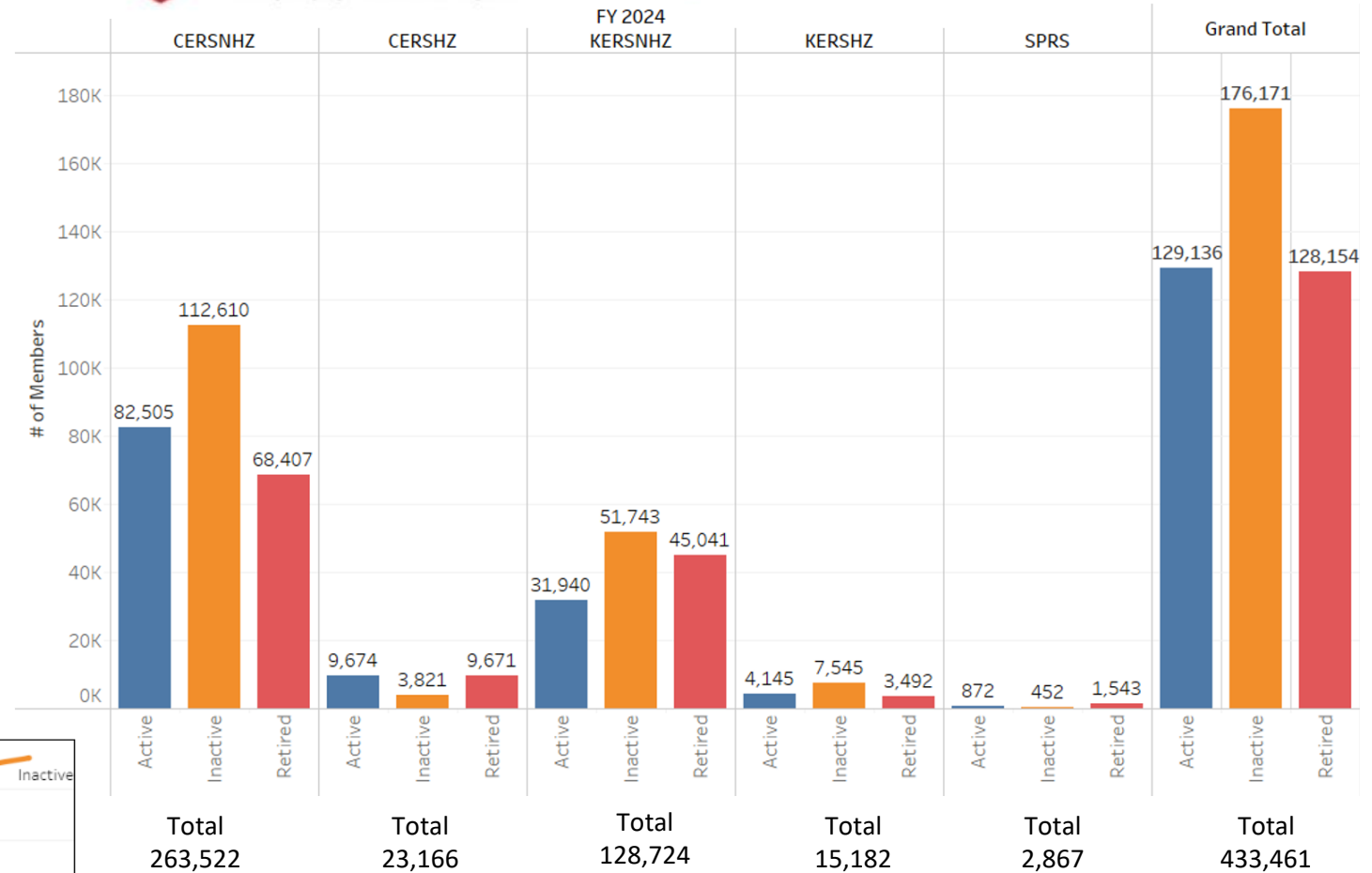
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CERSHZ 1 : 1

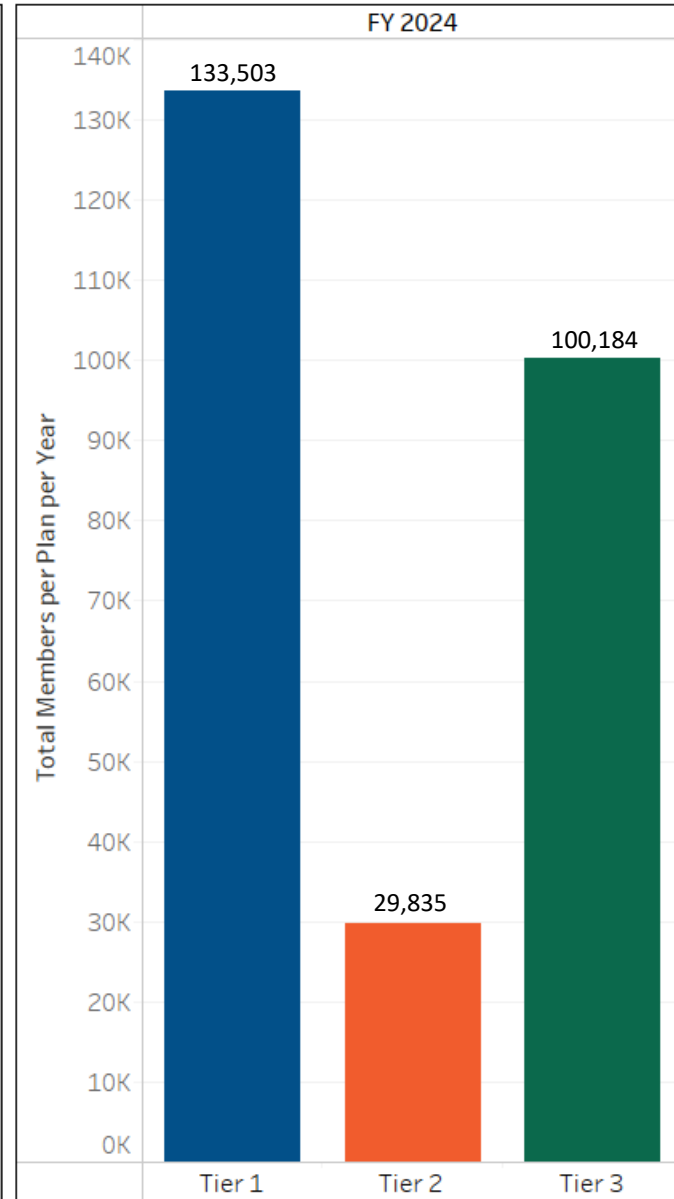
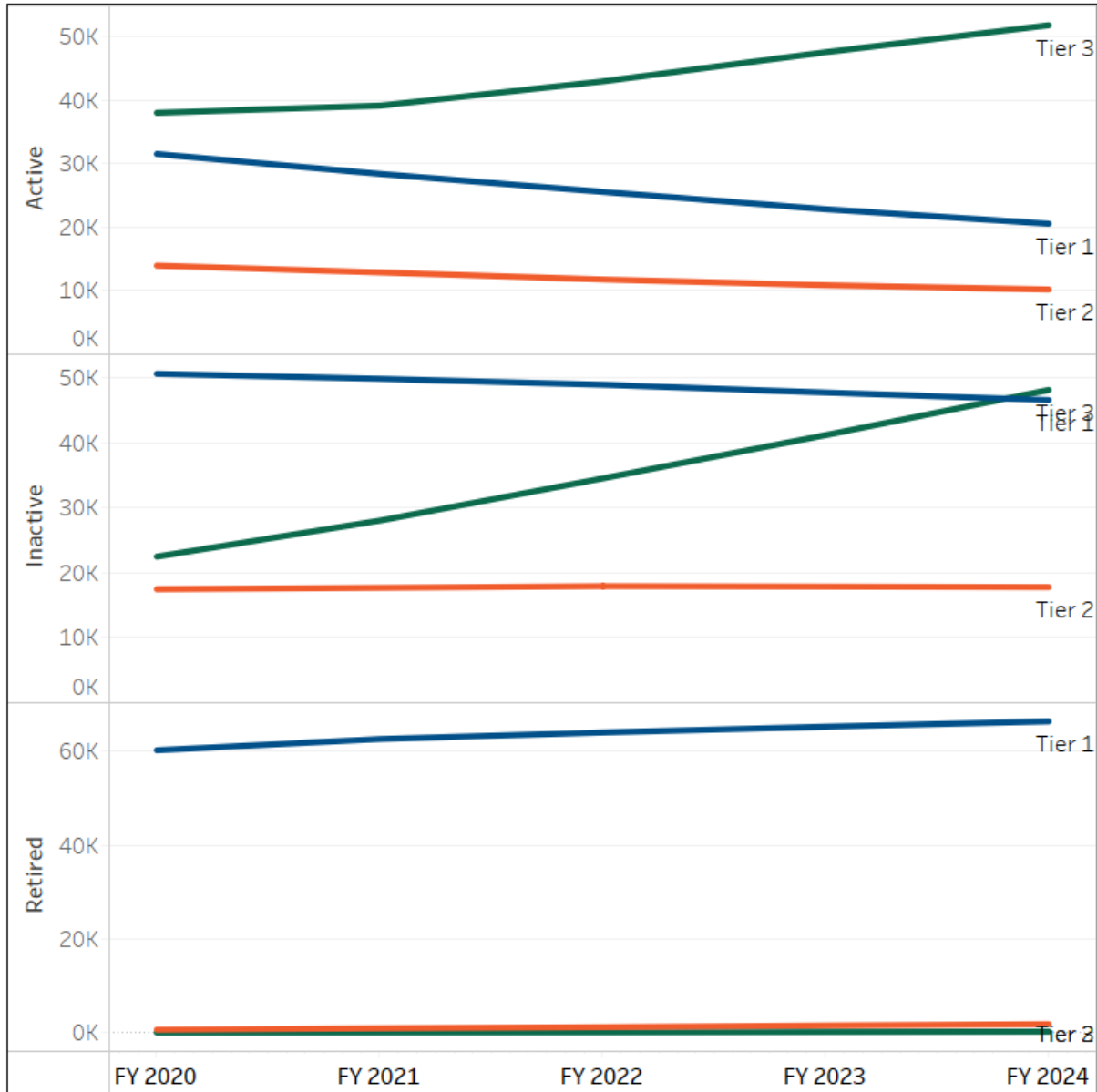
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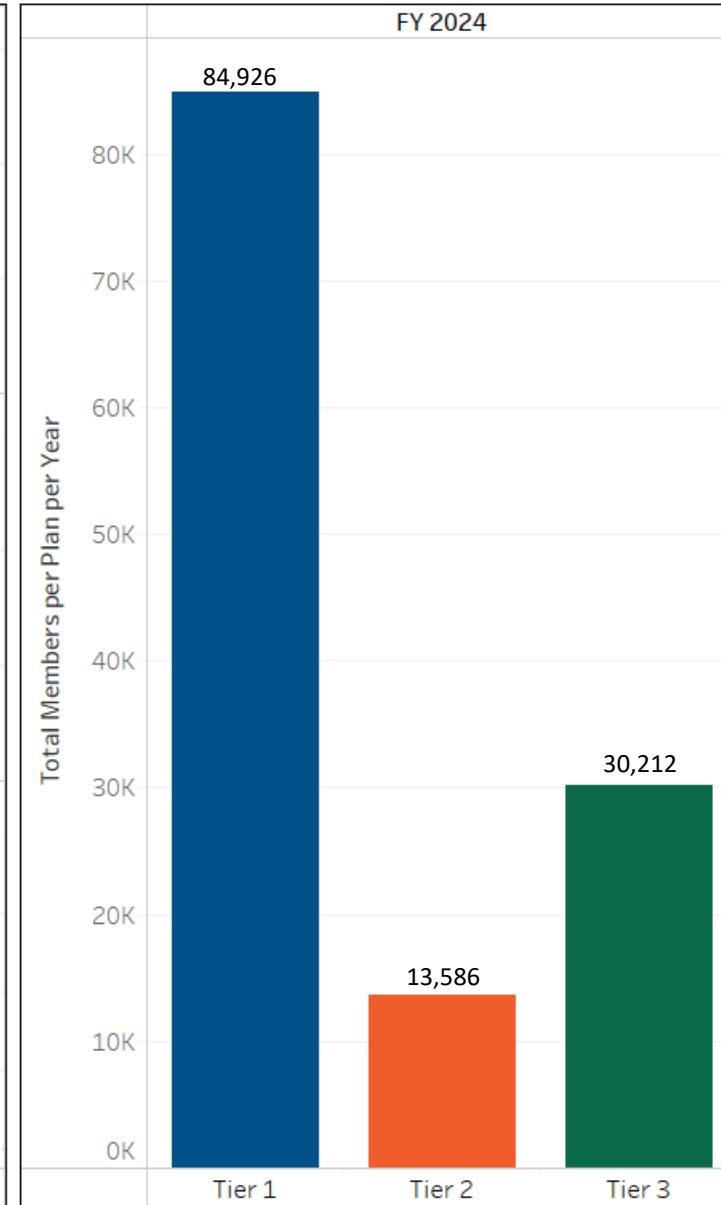
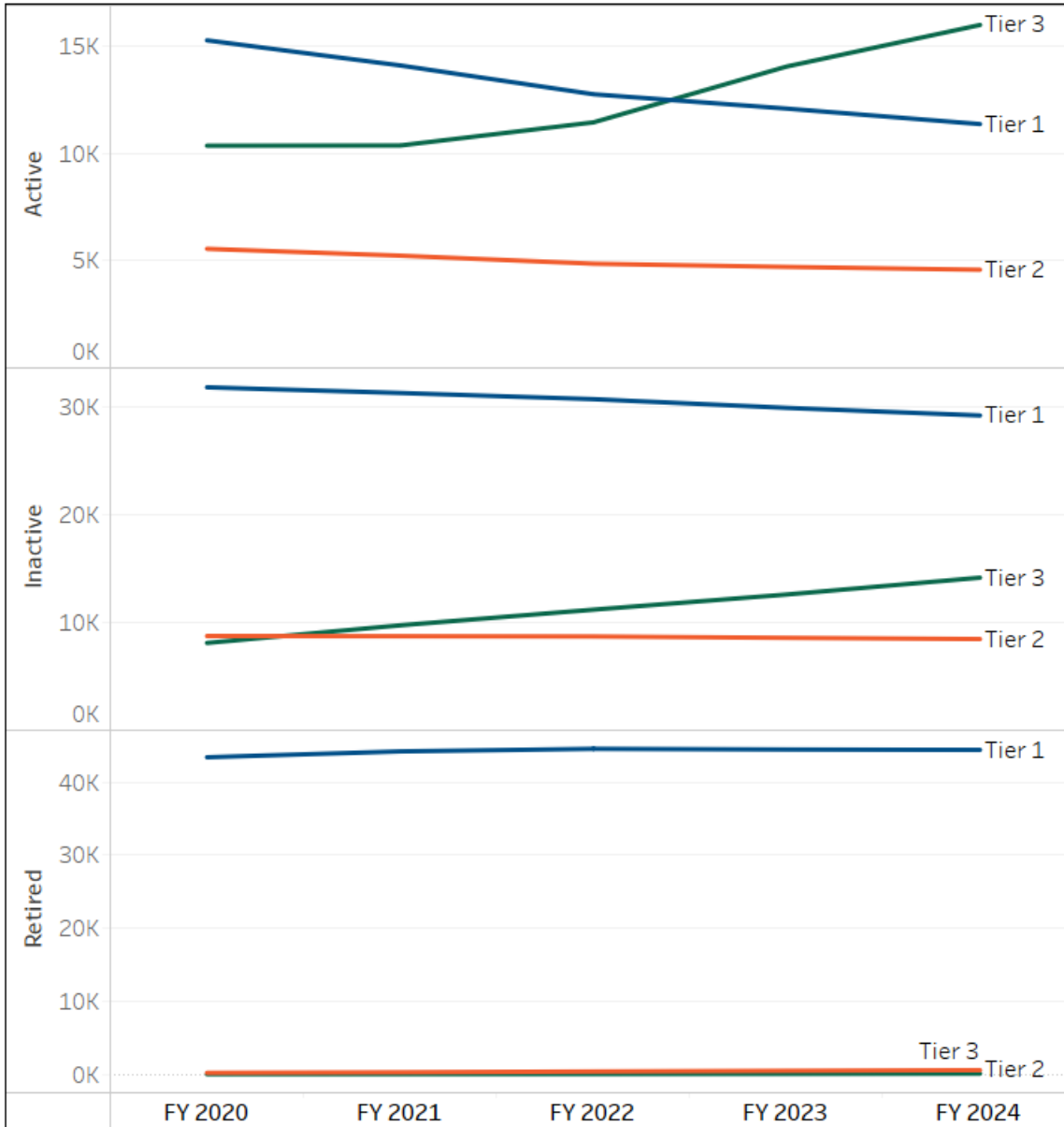
SPRS 0.6 : 1



**CERS
NonHaz
Membership
Trends
FY2020
Through
FY2024**



**KERS
NonHaz
Membership
Trends
FY2020
Through
FY2024**





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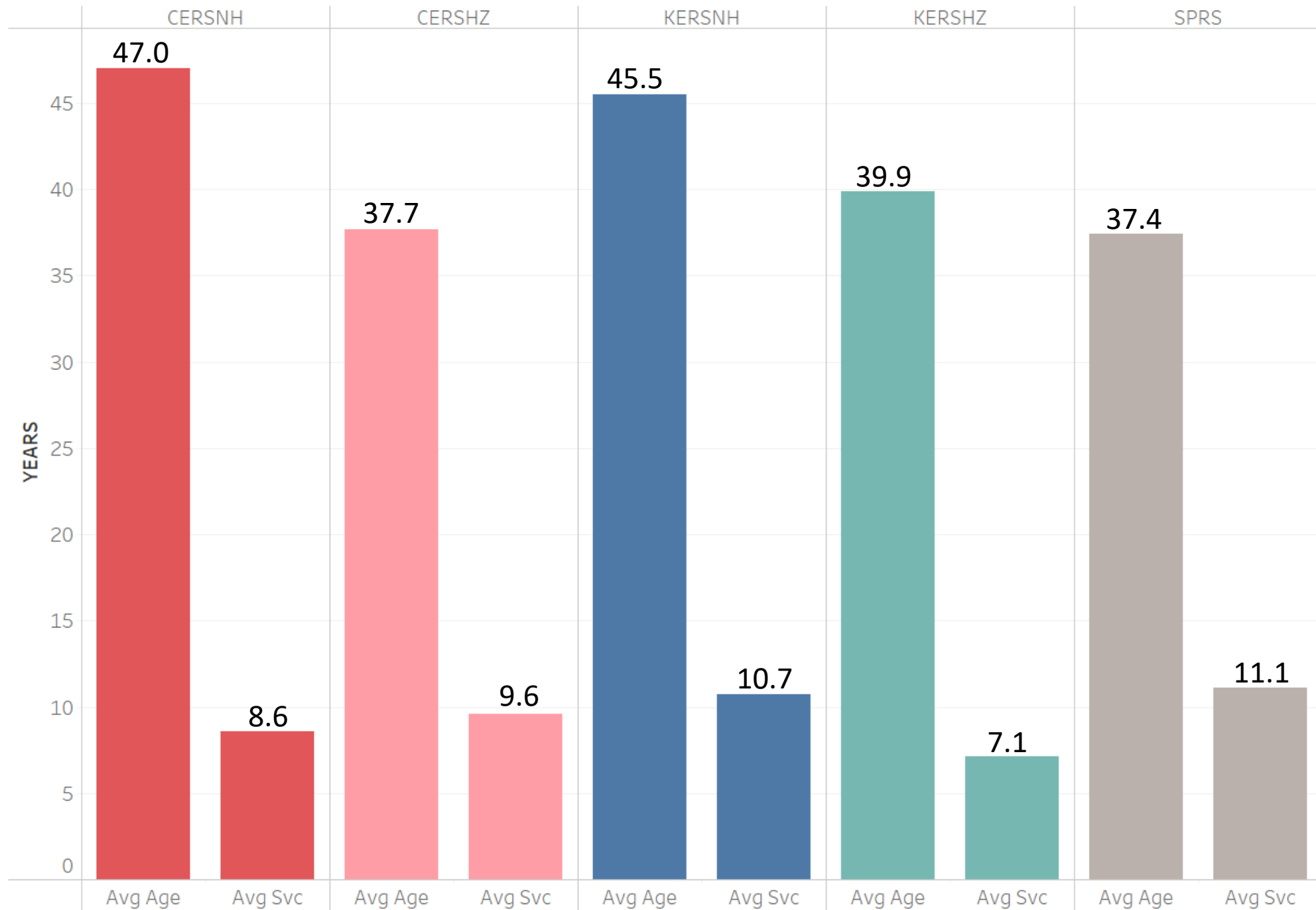
Kentucky Public Pensions Authority

Active Member Payroll Data

FY2020 through FY2024

Preliminary and Unaudited

FY2024
Member
Average Age
Average Service
(in years)



CERS Active Member – Actuarial Data
Total Payroll, Average Salary, Average Age, and
Average Years of Service Credit
FY 2020 through FY 2024

County Employees Retirement System (Non-Hazardous)				
Schedule of Active Member Valuation Data				
Valuation Date	Annual Payroll ¹	Annual Average Pay	Average Age	Average Years of Service Credit
6/30/2020	\$2,565,390,935	\$31,574	47.8	9.1
6/30/2021	\$2,528,734,577	\$32,685	48.0	9.4
6/30/2022	\$2,691,170,682	\$34,569	47.6	9.1
6/30/2023	\$2,898,812,630	\$36,782	47.3	8.8
6/30/2024	\$3,137,813,810	\$39,008	47.0	8.6

County Employees Retirement System (Hazardous)				
Schedule of Active Member Valuation Data				
Valuation Date	Annual Payroll ¹	Annual Average Pay	Average Age	Average Years of Service Credit
6/30/2020	\$568,557,746	\$60,363	38.4	10
6/30/2021	\$578,355,213	\$63,050	38.4	10
6/30/2022	\$620,934,017	\$67,610	38.3	10.0
6/30/2023	\$677,987,564	\$73,654	38.1	9.8
6/30/2024	\$743,132,767	\$76,786	37.7	9.6

¹ Annual payroll included in the Schedule of Active Member Valuation Data is based upon the annualized monthly payroll for active members as of the valuation date. The annual payroll recorded in the financial section is based upon the sum of the monthly payroll for active members recorded for each month of fiscal year ending June 30, 2024.

Kentucky Employees Retirement System (Non-Hazardous)				
Schedule of Active Member Valuation Data				
Valuation Date	Annual Payroll ¹	Annual Average Pay	Average Age	Average Years of Service Credit
6/30/2020	\$1,387,760,907	\$43,774	45.7	11.2
6/30/2021	\$1,349,329,648	\$44,701	46	11.6
6/30/2022	\$1,355,266,557	\$45,862	46	11.4
6/30/2023	\$1,615,867,787	\$51,489	45.7	10.9
6/30/2024	\$1,861,521,817	\$57,357	45.5	10.7

Kentucky Employees Retirement System (Hazardous)				
Schedule of Active Member Valuation Data				
Valuation Date	Annual Payroll ¹	Annual Average Pay	Average Age	Average Years of Service Credit
6/30/2020	\$170,825,646	\$41,726	39.8	7.3
6/30/2021	\$162,835,694	\$42,549	40.1	7.7
6/30/2022	\$165,637,019	\$45,794	40	7.6
6/30/2023	\$211,601,653	\$54,452	39.7	7.2
6/30/2024	\$259,606,371	\$62,496	39.9	7.1

KRS Active Member – Actuarial Data

Total Payroll, Average Salary, Average Age, and Average Years of Service Credit FY 2020 through FY 2024

State Police Retirement System				
Schedule of Active Member Valuation Data				
Valuation Date	Annual Payroll ¹	Annual Average Pay	Average Age	Average Years of Service Credit
6/30/2020	\$46,144,943	\$57,826	37.5	10.7
6/30/2021	\$45,337,921	\$58,501	37.7	11.1
6/30/2022	\$47,885,394	\$56,736	36.5	10.1
6/30/2023	\$65,912,885	\$75,937	36.9	10.5
6/30/2024	\$73,294,873	\$84,054	37.4	11.1

¹ Annual payroll included in the Schedule of Active Member Valuation Data is based upon the annualized monthly payroll for active members as of the valuation date. The annual payroll recorded in the financial section is based upon the sum of the monthly payroll for active members recorded for each month of fiscal year ending June 30, 2024.



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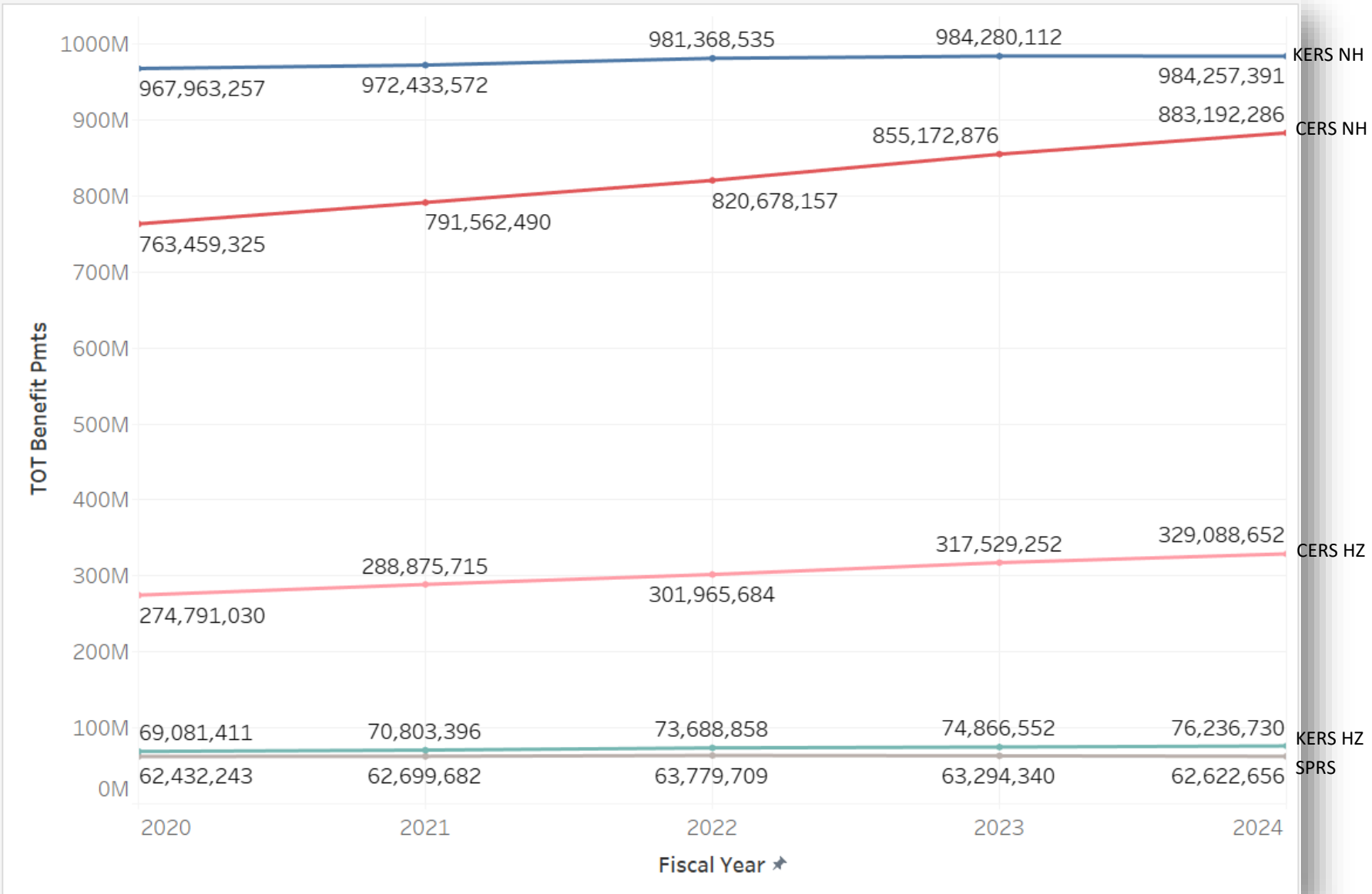
Kentucky Public Pensions Authority

Retiree Payroll Data

FY2020 through FY2024

Preliminary and Unaudited

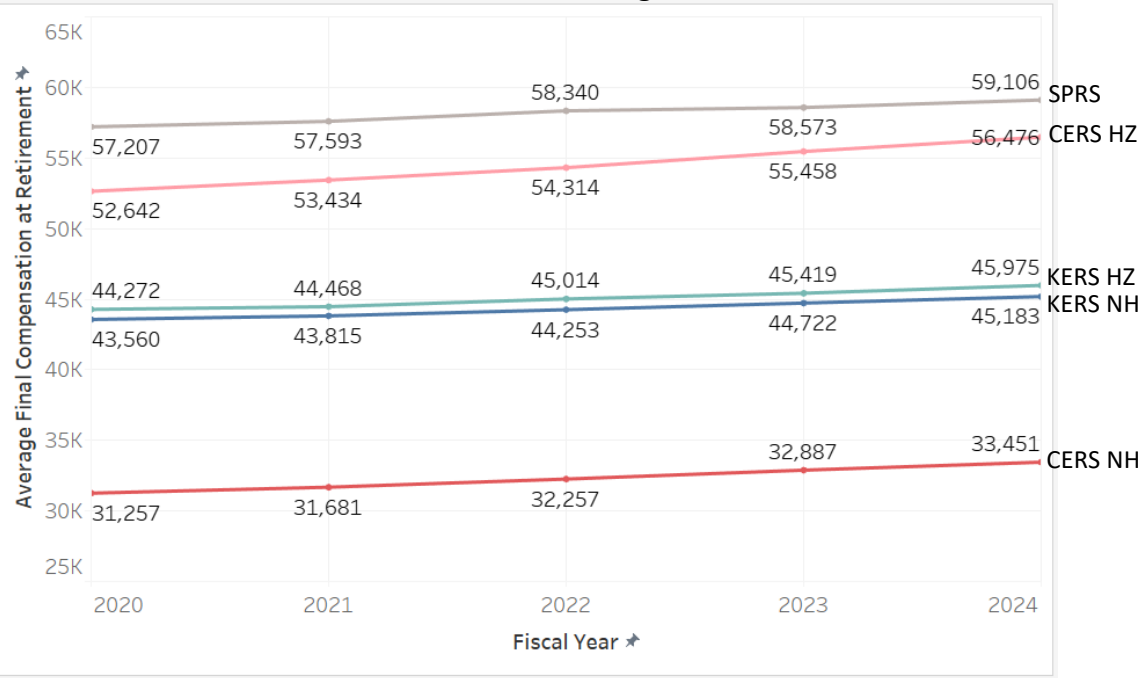
Retiree Total Payroll By System FY2020 through FY2024



Plan

- CERSNH
- CERSHZ
- KERSNH
- KERSHZ
- SPRS

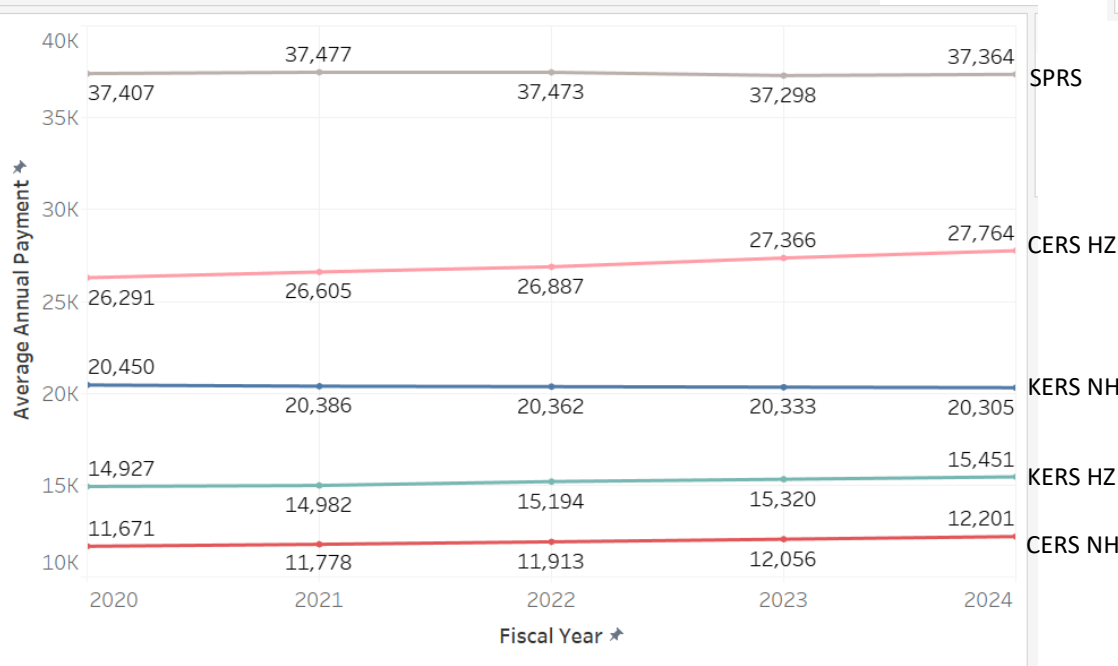
**Retiree Average Final Compensation
At Retirement FY2020 through FY2024**



**Retiree Average Years of Service
At Retirement FY2020 through FY2024**



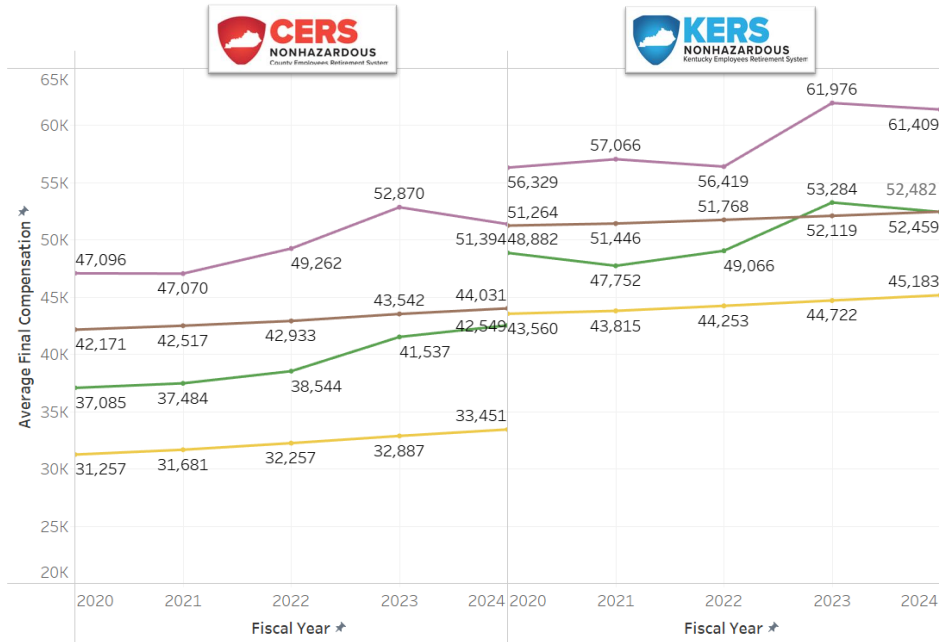
**Retiree
Average
Annual
Payment
FY2020
through
FY2024**



**Retiree Annual Max and Min
Annual Payment
FY2020 through FY2024**

FY	MIN PAY	MAX PAY	FY	MIN PAY	MAX PAY
KERSNH			CERSNH		
2020	\$3.84	\$207,017	2020	\$0.12	\$178,995
2021	\$3.84	\$207,017	2021	\$0.12	\$178,995
2022	\$3.84	\$207,017	2022	\$0.12	\$191,529
2023	\$3.84	\$207,017	2023	\$0.12	\$191,529
2024	\$4.20	\$207,017	2024	\$0.12	\$191,529

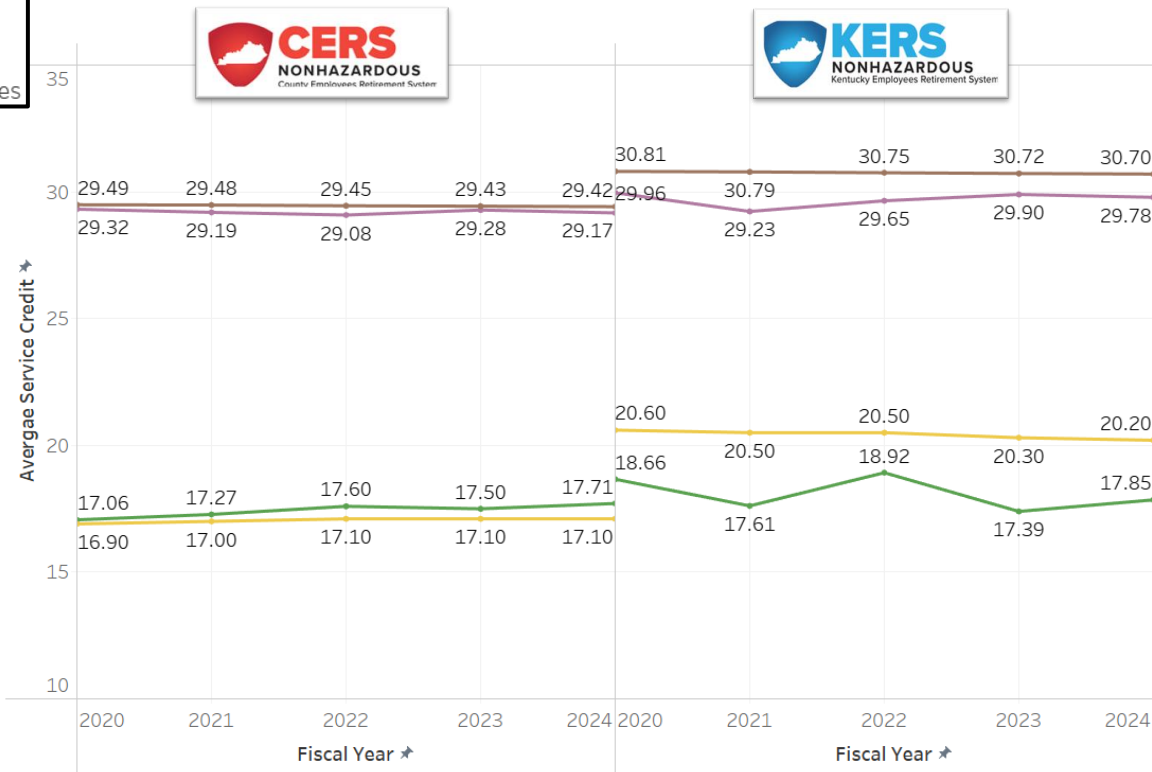
New Retiree vs Career Retiree Average Final Comp



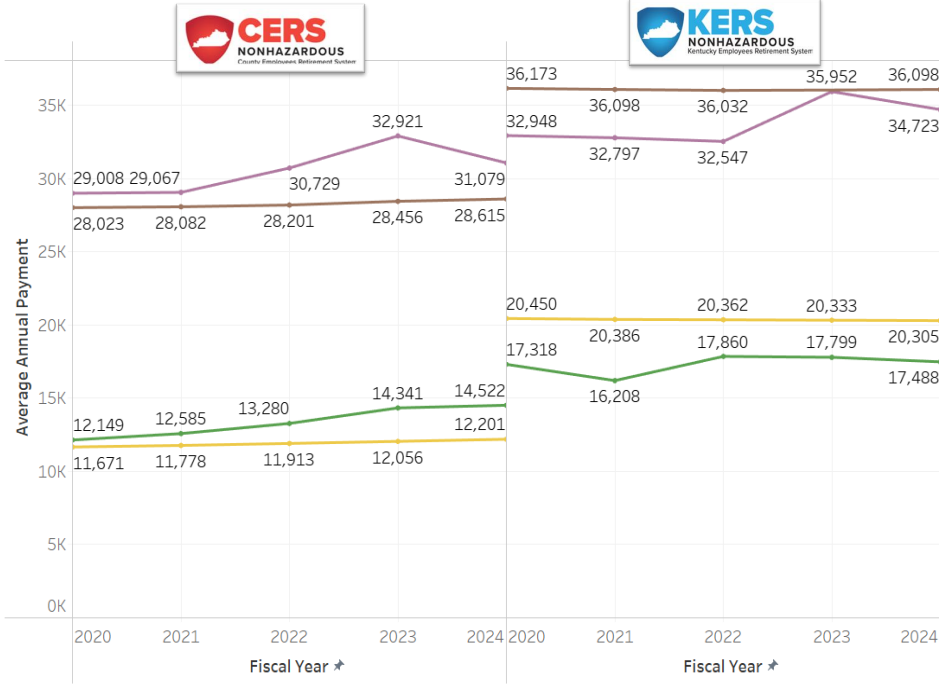
Type

- All Retirees
- Career Retirees
- New Retiree
- New Career Retirees

New Retiree vs Career Retiree Average Years of Service



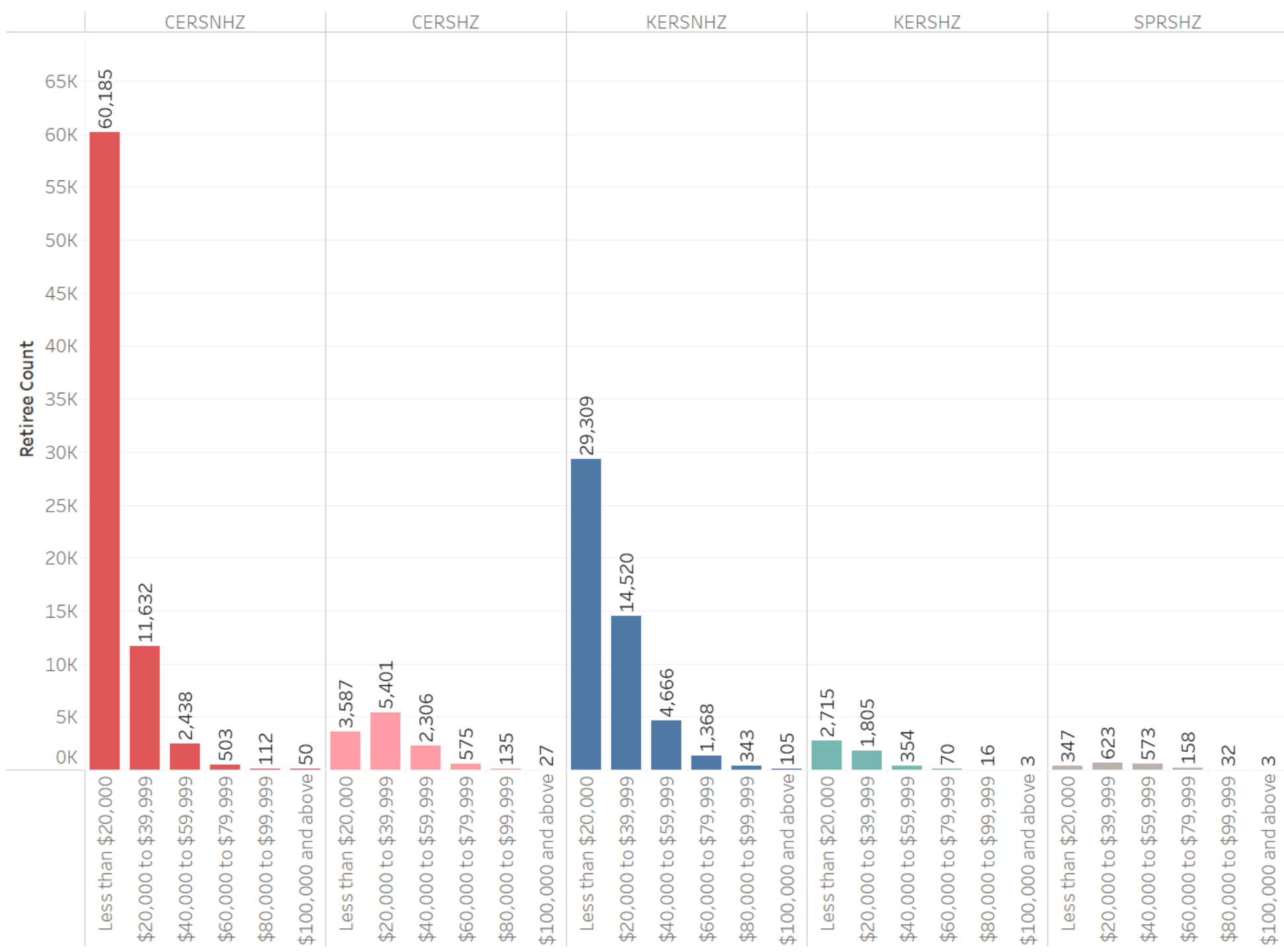
New Retiree vs Career Retiree Average Annual Payment



New Retiree vs Career Retiree Max and Min Annual Payment

FY	Career Retiree AVG PAY	Career Retiree MIN PAY	Career Retiree MAX PAY	New Retiree AVG PAY	New Retiree MIN PAY	New Retiree MAX PAY	New Career Retiree AVG PAY	New Career Retiree MIN PAY	New Career Retiree MAX PAY
KERS NonHazardous									
2020	\$36,173	\$4,099	\$207,017	\$17,318	\$16	\$122,051	\$32,948	\$11,239	\$122,051
2021	\$36,098	\$4,099	\$207,017	\$16,208	\$21	\$119,768	\$32,797	\$14,183	\$119,768
2022	\$36,032	\$4,099	\$207,017	\$17,860	\$32	\$105,036	\$32,547	\$10,521	\$105,036
2023	\$36,059	\$4,099	\$207,017	\$17,799	\$56	\$113,037	\$35,952	\$12,747	\$113,037
2024	\$36,098	\$4,099	\$207,017	\$17,488	\$45	\$83,723	\$34,723	\$8,815	\$83,723
CERS NonHazardous									
2020	\$28,023	\$1,052	\$178,995	\$12,149	\$30	\$101,530	\$29,008	\$6,987	\$101,530
2021	\$28,082	\$1,052	\$178,995	\$12,585	\$26	\$177,225	\$29,067	\$6,462	\$177,225
2022	\$28,201	\$1,052	\$191,529	\$13,280	\$38	\$191,529	\$30,729	\$7,338	\$191,529
2023	\$28,456	\$1,052	\$191,529	\$14,341	\$22	\$174,347	\$32,921	\$6,713	\$174,347
2024	\$28,615	\$1,052	\$191,529	\$14,522	\$21	\$118,169	\$31,079	\$5,125	\$118,169

Retiree FY2024 Annualized Benefit Ranges





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Kentucky Public Pensions Authority

Appendix

Preliminary and Unaudited Data

Membership Count FY 2024 All Systems By Tier

PLAN	Fiscal Year		ACTIVE	INACTIVE	RETIRED	TOTAL
KERSNHZ	2024	Tier 1	11,370	29,156	44,400	84,926
KERSNHZ	2024	Tier 2	4,579	8,451	556	13,586
KERSNHZ	2024	Tier 3	15,991	14,136	85	30,212
KERSNHZ	2024	Total	31,940	51,743	45,041	128,724
KERSHZ	2024	Tier 1	796	1,727	3,417	5,940
KERSHZ	2024	Tier 2	554	1,228	65	1,847
KERSHZ	2024	Tier 3	2,795	4,590	10	7,395
KERSHZ	2024	Total	4,145	7,545	3,492	15,182
CERSNHZ	2024	Tier 1	20,541	46,622	66,340	133,503
CERSNHZ	2024	Tier 2	10,192	17,812	1,831	29,835
CERSNHZ	2024	Tier 3	51,772	48,176	236	100,184
CERSNHZ	2024	Total	82,505	112,610	68,407	263,522
CERSHZ	2024	Tier 1	2,522	1,324	9,617	13,463
CERSHZ	2024	Tier 2	1,687	591	41	2,319
CERSHZ	2024	Tier 3	5,465	1,906	13	7,384
CERSHZ	2024	Total	9,674	3,821	9,671	23,166
SPRS	2024	Tier 1	312	159	1,541	2,012
SPRS	2024	Tier 2	178	70	1	249
SPRS	2024	Tier 3	382	223	1	606
SPRS	2024	Total	872	452	1,543	2,867
TOTAL	2024	Tier 1	35,541	78,988	125,315	239,844
TOTAL	2024	Tier 2	17,190	28,152	2,494	47,836
TOTAL	2024	Tier 3	76,405	69,031	345	145,781
TOTAL	2024	Total	129,136	176,171	128,154	433,461

Membership Data FY 2023 All Systems By Tier

PLAN	Fiscal Year		ACTIVE	INACTIVE	RETIRED	TOTAL
KERSNHZ	2023	Tier 1	12,091	29,859	44,449	86,399
KERSNHZ	2023	Tier 2	4,709	8,565	473	13,747
KERSNHZ	2023	Tier 3	14,054	12,577	55	26,686
KERSNHZ	2023	Total	30,854	51,001	44,977	126,832
KERSHZ	2023	Tier 1	865	1,767	3,390	6,022
KERSHZ	2023	Tier 2	564	1,255	60	1,879
KERSHZ	2023	Tier 3	2,446	4,200	9	6,655
KERSHZ	2023	Total	3,875	7,222	3,459	14,556
CERSNHZ	2023	Tier 1	22,824	47,781	65,219	135,824
CERSNHZ	2023	Tier 2	10,859	17,893	1,553	30,305
CERSNHZ	2023	Tier 3	47,534	41,229	161	88,924
CERSNHZ	2023	Total	81,217	106,903	66,933	255,053
CERSHZ	2023	Tier 1	2,798	1,371	9,407	13,576
CERSHZ	2023	Tier 2	1,709	605	32	2,346
CERSHZ	2023	Tier 3	4,674	1,711	9	6,394
CERSHZ	2023	Total	9,181	3,687	9,448	22,316
SPRS	2023	Tier 1	325	167	1,550	2,042
SPRS	2023	Tier 2	180	69	1	250
SPRS	2023	Tier 3	363	196	1	560
SPRS	2023	Total	868	432	1,552	2,852
TOTAL	2023	Tier 1	38,903	80,945	124,015	243,863
TOTAL	2023	Tier 2	18,021	28,387	2,119	48,527
TOTAL	2023	Tier 3	69,071	59,913	235	129,219
TOTAL	2023	Total	125,995	169,245	126,369	421,609

Membership Data FY 2022 All Systems By Tier

PLAN	Fiscal Year		ACTIVE	INACTIVE	RETIRED	TOTAL
KERSNHZ	2022	Tier 1	12,760	30,665	44,539	87,964
KERSNHZ	2022	Tier 2	4,859	8,690	382	13,931
KERSNHZ	2022	Tier 3	11,450	11,174	33	22,657
KERSNHZ	2022	Total	29,069	50,529	44,954	124,552
KERSHZ	2022	Tier 1	940	1,796	3,379	6,115
KERSHZ	2022	Tier 2	599	1,278	54	1,931
KERSHZ	2022	Tier 3	2,068	3,815	6	5,889
KERSHZ	2022	Total	3,607	6,889	3,439	13,935
CERSNHZ	2022	Tier 1	25,552	48,981	63,984	138,517
CERSNHZ	2022	Tier 2	11,767	17,959	1,202	30,928
CERSNHZ	2022	Tier 3	42,944	34,568	80	77,592
CERSNHZ	2022	Total	80,263	101,508	65,266	247,037
CERSHZ	2022	Tier 1	3,205	1,399	9,083	13,687
CERSHZ	2022	Tier 2	1,751	611	30	2,392
CERSHZ	2022	Tier 3	4,193	1,471	8	5,672
CERSHZ	2022	Total	9,149	3,481	9,121	21,751
SPRS	2022	Tier 1	331	169	1,559	2,059
SPRS	2022	Tier 2	179	70	1	250
SPRS	2022	Tier 3	334	163	1	498
SPRS	2022	Total	844	402	1,561	2,807
TOTAL	2022	Tier 1	42,788	83,010	122,544	248,342
TOTAL	2022	Tier 2	19,155	28,608	1,669	49,432
TOTAL	2022	Tier 3	60,989	51,191	128	112,308
TOTAL	2022	Total	122,932	162,809	124,341	410,082

Membership Data FY 2021 All Systems By Tier

PLAN	Fiscal Year		ACTIVE	INACTIVE	RETIRED	TOTAL
KERSNHZ	2021	Tier 1	14,103	31,240	44,187	89,530
KERSNHZ	2021	Tier 2	5,234	8,715	271	14,220
KERSNHZ	2021	Tier 3	10,372	9,724	14	20,110
KERSNHZ	2021	Total	29,709	49,679	44,472	123,860
KERSHZ	2021	Tier 1	1,122	1,807	3,292	6,221
KERSHZ	2021	Tier 2	670	1,278	42	1,990
KERSHZ	2021	Tier 3	2,017	3,428	3	5,448
KERSHZ	2021	Total	3,809	6,513	3,337	13,659
CERSNHZ	2021	Tier 1	28,381	49,898	62,589	140,868
CERSNHZ	2021	Tier 2	12,873	17,713	943	31,529
CERSNHZ	2021	Tier 3	39,124	28,071	37	67,232
CERSNHZ	2021	Total	80,378	95,682	63,569	239,629
CERSHZ	2021	Tier 1	3,552	1,431	8,784	13,767
CERSHZ	2021	Tier 2	1,800	608	23	2,431
CERSHZ	2021	Tier 3	3,786	1,204	4	4,994
CERSHZ	2021	Total	9,138	3,243	8,811	21,192
SPRS	2021	Tier 1	370	180	1,537	2,087
SPRS	2021	Tier 2	183	68	1	252
SPRS	2021	Tier 3	222	141	1	364
SPRS	2021	Total	775	389	1,539	2,703
TOTAL	2021	Tier 1	47,528	84,556	120,389	252,473
TOTAL	2021	Tier 2	20,760	28,382	1,280	50,422
TOTAL	2021	Tier 3	55,521	42,568	59	98,148
TOTAL	2021	Total	123,809	155,506	121,728	401,043

Membership Data FY 2020 All Systems By Tier

PLAN	Fiscal Year		ACTIVE	INACTIVE	RETIRED	TOTAL
KERSNHZ	2020	Tier 1	15,274	31,761	43,388	90,423
KERSNHZ	2020	Tier 2	5,554	8,733	196	14,483
KERSNHZ	2020	Tier 3	10,362	8,089	10	18,461
KERSNHZ	2020	Total	31,190	48,583	43,594	123,367
KERSHZ	2020	Tier 1	1,262	1,823	3,203	6,288
KERSHZ	2020	Tier 2	727	1,280	36	2,043
KERSHZ	2020	Tier 3	2,123	2,735	1	4,859
KERSHZ	2020	Total	4,112	5,838	3,240	13,190
CERSNHZ	2020	Tier 1	31,516	50,669	60,203	142,388
CERSNHZ	2020	Tier 2	13,946	17,488	669	32,103
CERSNHZ	2020	Tier 3	37,996	22,516	13	60,525
CERSNHZ	2020	Total	83,458	90,673	60,885	235,016
CERSHZ	2020	Tier 1	3,969	1,448	8,405	13,822
CERSHZ	2020	Tier 2	1,908	571	16	2,495
CERSHZ	2020	Tier 3	3,473	905	3	4,381
CERSHZ	2020	Total	9,350	2,924	8,424	20,698
SPRS	2020	Tier 1	403	179	1,521	2,103
SPRS	2020	Tier 2	195	63	1	259
SPRS	2020	Tier 3	200	107	0	307
SPRS	2020	Total	798	349	1,522	2,669
TOTAL	2020	Tier 1	52,424	85,880	116,720	255,024
TOTAL	2020	Tier 2	22,330	28,135	918	51,383
TOTAL	2020	Tier 3	54,154	34,352	27	88,533
TOTAL	2020	Total	128,908	148,367	117,665	394,940

Membership Data FY 2020 – FY 2024

Ratio of Active to Retired Members

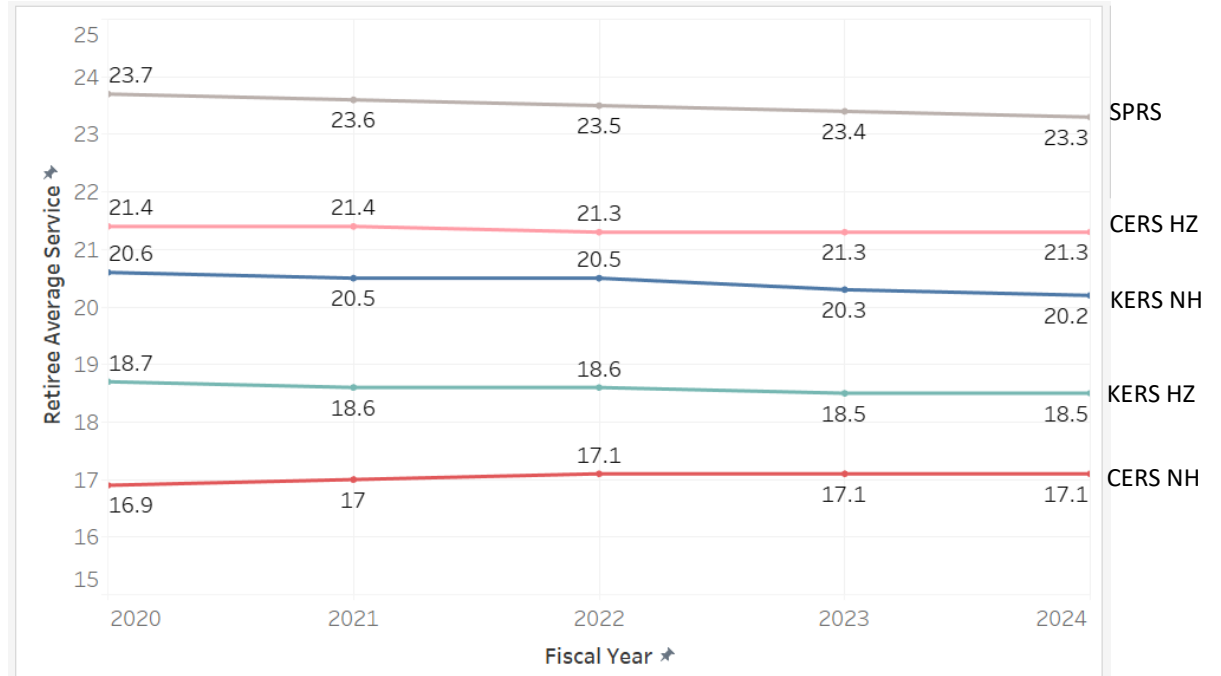
PLAN	Fiscal Year	Ratio Active to Retired
CERSNHZ	2024	1.2 : 1
CERSHZ	2024	1.2 : 1
KERSNHZ	2024	0.7 : 1
KERSHZ	2024	1.2 : 1
SPRS	2024	0.6 : 1
TOTAL	2024	1 : 1
CERSNHZ	2023	1.2 : 1
CERSHZ	2023	1 : 1
KERSNHZ	2023	0.7 : 1
KERSHZ	2023	1.1 : 1
SPRS	2023	0.6 : 1
TOTAL	2023	1 : 1

PLAN	Fiscal Year	Ratio Active to Retired
CERSNHZ	2022	1.2 : 1
CERSHZ	2022	1 : 1
KERSNHZ	2022	0.6 : 1
KERSHZ	2022	1 : 1
SPRS	2022	0.5 : 1
TOTAL	2022	1 : 1
CERSNHZ	2021	1.3 : 1
CERSHZ	2021	1 : 1
KERSNHZ	2021	0.7 : 1
KERSHZ	2021	1.1 : 1
SPRS	2021	0.5 : 1
TOTAL	2021	1 : 1
CERSNHZ	2020	1.4 : 1
CERSHZ	2020	1.1 : 1
KERSNHZ	2020	0.7 : 1
KERSHZ	2020	1.3 : 1
SPRS	2020	0.5 : 1
TOTAL	2020	1.1 : 1

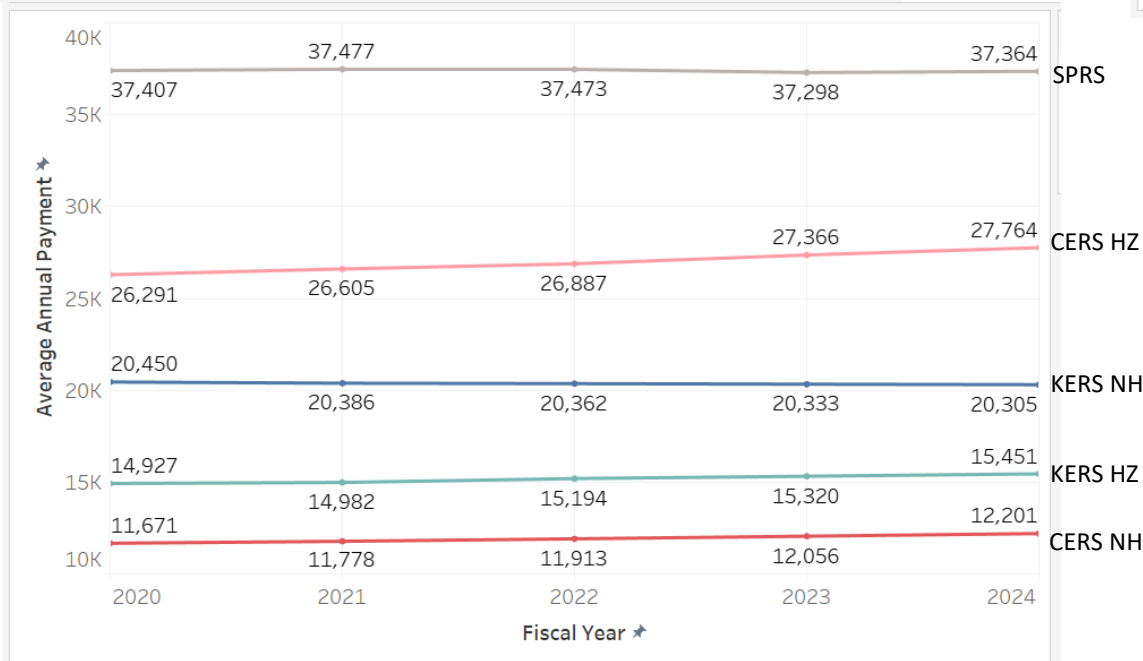
Retiree Average Final Compensation At Retirement FY2020 through FY2024



Retiree Average Years of Service At Retirement FY2020 through FY2024



Retiree Average Annual Payment FY2020 through FY2024



FY	MIN PAY	MAX PAY
KERSNH		
2020	\$3.84	\$207,017
2021	\$3.84	\$207,017
2022	\$3.84	\$207,017
2023	\$3.84	\$207,017
2024	\$4.20	\$207,017
KERSHZ		
2020	\$24.00	\$119,429
2021	\$24.00	\$119,429
2022	\$54.84	\$119,429
2023	\$26.04	\$119,429
2024	\$26.04	\$119,429
SPRS		
2020	\$62.76	\$143,764
2021	\$62.76	\$143,764
2022	\$62.76	\$143,764
2023	\$62.76	\$143,764
2024	\$62.76	\$143,764

FY	MIN PAY	MAX PAY
CERSNH		
2020	\$0.12	\$178,995
2021	\$0.12	\$178,995
2022	\$0.12	\$191,529
2023	\$0.12	\$191,529
2024	\$0.12	\$191,529
CERSHZ		
2020	\$33.00	\$148,209
2021	\$33.00	\$148,209
2022	\$33.00	\$148,209
2023	\$33.00	\$148,209
2024	\$33.00	\$231,057

Retiree Annual Max and Min Annual Payment FY2020 through FY2024

**Retiree
Average Payment Amount
Average Years of Service
and
Average Final Compensation

at Retirement
FY2020 through FY2024**

FY	AVG PAY	AVG SVC	AVG FC
KERS NonHazardous			
2020	\$20,450	20.6	\$43,560
2021	\$20,386	20.5	\$43,815
2022	\$20,362	20.5	\$44,253
2023	\$20,333	20.3	\$44,722
2024	\$20,305	20.2	\$45,183
KERS Hazardous			
2020	\$14,927	18.7	\$44,272
2021	\$14,982	18.6	\$44,468
2022	\$15,194	18.6	\$45,014
2023	\$15,320	18.5	\$45,419
2024	\$15,451	18.5	\$45,975
SPRS			
2020	\$37,407	23.7	\$57,207
2021	\$37,477	23.6	\$57,593
2022	\$37,473	23.5	\$58,340
2023	\$37,298	23.4	\$58,573
2024	\$37,364	23.3	\$59,106
CERS NonHazardous			
2020	\$11,671	16.9	\$31,257
2021	\$11,778	17.0	\$31,681
2022	\$11,913	17.1	\$32,257
2023	\$12,056	17.1	\$32,887
2024	\$12,201	17.1	\$33,451
CERS Hazardous			
2020	\$26,291	21.4	\$52,642
2021	\$26,605	21.4	\$53,434
2022	\$26,887	21.3	\$54,314
2023	\$27,366	21.3	\$55,458
2024	\$27,764	21.3	\$56,476

**New Retiree
vs
Career Retiree
Vs
New Career Retiree
Max and Min
Annual Payment**

FY	Career Retiree AVG PAY	Career Retiree MIN PAY	Career Retiree MAX PAY	New Retiree AVG PAY	New Retiree MIN PAY	New Retiree MAX PAY	New Career Retiree AVG PAY	New Career Retiree MIN PAY	New Career Retiree MAX PAY
KERS NonHazardous									
2020	\$36,173	\$4,099	\$207,017	\$17,318	\$16	\$122,051	\$32,948	\$11,239	\$122,051
2021	\$36,098	\$4,099	\$207,017	\$16,208	\$21	\$119,768	\$32,797	\$14,183	\$119,768
2022	\$36,032	\$4,099	\$207,017	\$17,860	\$32	\$105,036	\$32,547	\$10,521	\$105,036
2023	\$36,059	\$4,099	\$207,017	\$17,799	\$56	\$113,037	\$35,952	\$12,747	\$113,037
2024	\$36,098	\$4,099	\$207,017	\$17,488	\$45	\$83,723	\$34,723	\$8,815	\$83,723
KERS Hazardous									
2020	\$28,816	\$3,433	\$119,429	\$18,246	\$423	\$67,183	\$27,160	\$8,675	\$67,183
2021	\$28,667	\$3,433	\$119,429	\$18,456	\$273	\$75,210	\$26,144	\$5,207	\$75,210
2022	\$28,747	\$3,433	\$119,429	\$21,849	\$82	\$68,529	\$29,350	\$9,694	\$68,529
2023	\$28,765	\$3,433	\$119,429	\$20,248	\$93	\$69,673	\$29,240	\$13,355	\$69,673
2024	\$28,905	\$3,741	\$119,429	\$21,414	\$187	\$80,570	\$33,186	\$10,538	\$80,570
SPRS									
2020	\$43,965	\$6,725	\$143,764	\$39,754	\$954	\$75,166	\$49,934	\$30,171	\$75,166
2021	\$44,003	\$6,725	\$143,764	\$34,468	\$203	\$81,993	\$46,090	\$30,951	\$81,993
2022	\$44,102	\$6,725	\$143,764	\$40,199	\$101	\$102,906	\$48,462	\$28,895	\$102,906
2023	\$43,927	\$6,725	\$143,764	\$32,842	\$100	\$60,623	\$45,179	\$33,510	\$60,623
2024	\$44,079	\$6,725	\$143,764	\$29,908	\$685	\$94,145	\$53,645	\$35,875	\$94,145
CERS NonHazardous									
2020	\$28,023	\$1,052	\$178,995	\$12,149	\$30	\$101,530	\$29,008	\$6,987	\$101,530
2021	\$28,082	\$1,052	\$178,995	\$12,585	\$26	\$177,225	\$29,067	\$6,462	\$177,225
2022	\$28,201	\$1,052	\$191,529	\$13,280	\$38	\$191,529	\$30,729	\$7,338	\$191,529
2023	\$28,456	\$1,052	\$191,529	\$14,341	\$22	\$174,347	\$32,921	\$6,713	\$174,347
2024	\$28,615	\$1,052	\$191,529	\$14,522	\$21	\$118,169	\$31,079	\$5,125	\$118,169
CERS Hazardous									
2020	\$35,691	\$2,117	\$148,209	\$35,204	\$1,255	\$148,209	\$40,982	\$11,640	\$148,209
2021	\$35,912	\$2,430	\$148,209	\$34,548	\$717	\$106,950	\$41,044	\$6,775	\$106,950
2022	\$36,194	\$2,430	\$148,209	\$37,141	\$159	\$133,671	\$43,582	\$13,218	\$133,671
2023	\$36,616	\$2,430	\$148,209	\$39,900	\$320	\$102,369	\$45,569	\$11,503	\$102,369
2024	\$37,130	\$2,430	\$231,057	\$41,427	\$1,827	\$231,057	\$48,386	\$12,435	\$231,057