

**SOLID WASTE MANAGEMENT DISTRICT
QUARTERLY FEE REPORT
INSTRUCTION MANUAL**

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INTRODUCTION

Solid waste management districts (SWMDs) are required by law to submit quarterly fee reports on the collection and expenditure of SWMD funds (see Ohio Revised Code (ORC) Section 3734.575). These reports have been standardized to make the information provided by individual SWMDs comparable and accurate.

PLEASE NOTE: the report may differ from your internal accounting procedure. You are not required to change your internal accounting procedures, but you are required to submit the quarterly fee information in the format prescribed.

Reports are due according to the following schedule:

- § first quarter (January 1 through March) due May 15;
- § second quarter (April 1 through June 30) due August 15;
- § third quarter (July 1 through September 30) due November 15; and
- § fourth quarter (October 1 through December 31) due February 15.

This manual contains instructions for completing the fee report, and specifies what expenditures to include in individual line items. As required by ORC 3734.575(A)(5), the information submitted in the quarterly fee reports will be compiled annually for submission to the Ohio General Assembly. Call Matthew Hittle in Ohio EPA's Division of Materials and Waste Management at (614) 728-5369 if you have any questions regarding the reporting of SWMD fees, SWMD expenses or the completion of fee report.

SECTION 1: FEE LEVELS

Complete this section if your SWMD levies any of the following legislatively defined fees:

- § disposal fee (ORC 3734.57(B) or
- § generation fee (ORC 3734.573).

If your SWMD has imposed one or more of those fees, write in the amount of the fee levied per ton in the space provided. SWMDs which levy fees per cubic yard instead of per ton are requested to convert the rate into tons using a 3:1 ratio (3 cubic yards to one ton).

If the fee your SWMD levies changed during the quarter, indicate “yes” in the space provided and fill in the date the change became effective. In addition, please enclose a copy of the resolution adopting the newly ratified fee with the quarterly fee report.

SECTION 2: REVENUES

SWMDs may receive revenue from a variety of sources. The quarterly fee report identifies two types of revenue:

- § revenue from legislatively defined fees and
- § revenue from non-fee sources.

Legislatively defined fees are required to be reported to Ohio EPA. Legislatively defined fees are those which are levied by a SWMD according to ORC 3734.57 (disposal), ORC 3734.572 (export) and/or ORC 3734.573 (generation). The export fee has been removed from the quarterly fee report since no SWMD has reported collecting revenue from this fee since 1996. Non-fee revenue includes any other money received or collected by a SWMD which is used to implement its solid waste management plan. These instructions refer to all non-fee revenue as other revenue.

SWMDs which levy disposal or generation fees must deposit the revenue these fees generate in a special solid waste fund. Money in the solid waste fund can only be spent for the ten allowable uses listed in ORC 3734.57(G) (see Section 3 for details). Other revenue, however, is not subject to the same requirements. SWMDs are not required to keep other revenue in a separate fund or limit usage of it to the ten allowable uses. SWMDs which use other revenue, either exclusively or partially, to implement their solid waste management plan should report it in the appropriate other revenue category on the first page of the report so that Ohio EPA is able to offer a complete account of all revenue sources and expenditures related to the ten allowable uses to the legislature.

Please do not report other revenue received by your SWMD if it is not or will not be used for one of the ten allowable uses (e.g., general revenue funds or grants given to the SWMD for projects

other than solid waste management planning, such as HAZMAT teams and equipment, hazardous waste clean-up, fire department training, etc.).

Tiered Disposal Fees, Generation Fees and Contract Fees

The second page of the form is for reporting revenue received from generation fees and revenue from contracts in more detail. In this section of the quarterly fee report, include the following:

- § the name and Ohio EPA core identification number (CID #) for each facility which remits fees to the SWMD;
- § the tonnage of SWMD wastes on which the fees are being paid by that facility for the quarter, and
- § the amount of revenue which was collected on those tonnages.

List revenue collected (or due) according to the following schedule:

First quarter: January, February and March

Second quarter: April, May and June.

Third quarter: July, August and September.

Fourth quarter: October, November and December.

Please note: Your revenue values in this section should be internally consistent, whether you are using a cash or accrual-based accounting system. That is, if you are reporting the tonnage and funds owed for a certain quarter, whether or not the funds were remitted that quarter, the generation fees reported on page one, and the tonnages and funds reported on the second page should match. Conversely, if you are reporting funds as they are remitted, then only report those tons for which the fees were actually remitted.

Definition of Revenue Types

Tier 1 Disposal Fee - A fee collected by landfill(s) located within your SWMD on the disposal of solid waste generated by your SWMD. The allowed range for the fee levied on this tier of waste is \$1.00 to \$2.00 per ton. See ORC 3734.57(B) for definition and ratification of this fee.

Tier 2 Disposal Fee - A fee collected by landfill(s) located within your SWMD on the disposal of solid waste generated by another SWMD in Ohio. The allowed range for the fee levied on this tier of waste is \$2.00 to \$4.00 per ton. See ORC 3734.57(B) for definition and ratification of this fee.

Tier 3 Disposal Fee - A fee collected by landfill(s) located within your SWMD on the disposal of solid waste generated outside Ohio. The fee shall not be more than the Tier 1 disposal fee rate. See ORC 3734.57(B) for definition and ratification of this fee.

Generation Fee - A fee any SWMD may levy on the solid waste generated within its borders regardless of where in Ohio the waste is disposed. The fee is collected by the first transfer facility or landfill to which the waste is delivered. The fee must be ratified in accordance with ORC 3734.573.

Contracts - This revenue source is authorized by two statutes.

- ORC 343.02 authorizes contracts for services/joint use of facilities; contract with any person, another SWMD, municipal corporation, township, or other political subdivision to furnish solid waste collection, storage, transfer, disposal, recycling, processing or resource recovery services.
- ORC 343.022 authorizes contracts or agreements for collection of generation or disposal fees for use by the district; a fee that may be collected as part of a private contract between the “sending” SWMD and the facility operator, hauler or entity.

Joint Use Agreements - This is revenue remitted to one SWMD that does not have a landfill located within its physical borders by another SWMD that does have a landfill within its borders. The two SWMDs must have entered into a written agreement pursuant to ORC 3734.571 to “share” the “receiving” SWMD’s out-of-district disposal fee.

Reimbursements - This is money that the SWMD disbursed but that the receiving entity did not spend and returned to the SWMD as unspent. Examples include unspent grant fund, payment to an engineering firm to oversee disposal facility construction, or other expenses which are later returned.

County Contributions - This is revenue donated by a member county’s general fund to the SWMD to cover expenses tied to solid waste plan monitoring and implementation.

Donations - This is revenue given to the SWMD for which the donor expects no return. Donations can also include “in-kind” services provided to the SWMD by an outside entity or individual.

Interest - Interest earned on your solid waste fund which is credited or “rolled” back into your solid waste fund must be reported here as revenue. Interest earned on your solid waste fund which is instead credited to the county general fund is not SWMD revenue and should not be reported here.

Grants - Revenue awarded to a SWMD from an agency or foundation. Grants differ from loans in that they are not repaid; the most commonly reported grants include Community Recycling Grants and Litter Collection and Prevention Grants that are awarded by Ohio EPA.

Pass-through Grants – Revenue awarded to a SWMD on the behalf of an Ohio business or governmental entity; the most commonly reported pass-through grant is the Market Development Grant awarded by Ohio EPA.

Projects - Revenue received or collected by a SWMD through a project designed to raise money for plan implementation, such as a registration fee charged by the SWMD to cover the cost of a conference sponsored by the SWMD.

Recycling Revenue - Revenue received by a SWMD from the sale of recyclables if this revenue is to be credited to the SWMD’s solid waste fund and/or used for any of the ten allowable uses.

Rates and Charges - Revenue from rates or charges imposed on each improved parcel within the borders of a SWMD which is designated for solid waste plan implementation or one of the other nine allowable uses, as authorized by ORC 343.08

Tipping Fees - Revenue collected through providing a service for acceptance of municipal solid waste at the gate of a landfill, material recovery facility and/or transfer facility owned or operated by the SWMD, excluding any and all state and SWMD fees. Include only revenue deposited into the solid waste fund and/or used for any of the ten allowable uses.

User Fee - This fee is usually charged by the SWMD to the user to offset the costs of providing service. Examples include the collection of special waste such as household hazardous waste, electronics, and scrap tires. Another example is the PAYT drop-off in Logan County where the user is charged for refuse disposal, while recyclables are accepted for free.

Fee Penalty - Revenue obtained by a SWMD through fees remitted by an owner of a solid waste facility who has failed to pay the statutorily required tiered disposal fee(s) within the time period prescribed by the statute [ORC 3734.57 and OAC 3745-502-03(G)] or revenue obtained by a SWMD through fees remitted by an owner of a solid waste facility who has failed to pay the statutorily required generation fee(s) within the time period prescribed by the statute [ORC

3734.57 and OAC 3745-502-03(G)]. This revenue source also includes revenue obtained by a SWMD that is a result of penalties collected through a contractual agreement.

Other - Revenue from any other source for which the SWMD used to implement the programs in its approved plan or issued plan.

SECTION 3: EXPENDITURES

In this section, report all expenditures made from the solid waste fund and any expenditures of reported “other “revenue for the ten allowable uses.

Categories of Expenditures

The expenditure portion of the quarterly fee report asks you to break out each expenditure into four categories:

District Expenses - Those expenditures which are made by the SWMD for the benefit of the entire SWMD. Examples include staff, office overhead, education and awareness done by the SWMD, or a SWMD-wide event, where costs are not broken down by jurisdiction.

Public Contracts - Those expenditures which are given by the SWMD to a public agency. Even if the public agency sub-contracts to a private company, the expenditure by the SWMD was to a public agency.

Private Contracts - Those expenditures given by the SWMD directly to a private company.

EXAMPLE 1: SWMD-wide household hazardous waste (HHW) collection, total cost \$200,000. \$10,000 was spent by the SWMD to advertise the event, purchase HHW literature and pay staff time to operate the event. That portion would be placed under District Expenses. Another \$5,000 was given to municipalities where the events were held to advertise locally, purchase food and signage. That portion would be placed under Public Contracts. The remaining \$185,000 was paid to a private contractor to collect and dispose of the material. That portion would be placed under Private Contracts.

EXAMPLE 2: Curbside collection activity in one municipality of the SWMD. The SWMD gives a grant of \$50,000 to the municipality to implement the curbside. That would be placed under Public Contracts since it went to a public agency, even if the municipality contracts with a private hauler to provide the services.

District Grants – Many SWMDs are beginning to provide their own grant programs. These grant programs are designed to increase recycling and reduction awareness and collection. Some of them serve as programs for start-up recycling programs, recycling infrastructure upgrades and/or to reward communities for improvements to their existing programs, such as increases in recycling tonnage. The grant awardees are typically governmental entities and not-for-profit

organizations. The purpose of this category is to allow SWMDs to account for the monies allocated through their grant programs. In many instances, the SWMD will not know whom the awardee contracts with to have the work completed. But Ohio EPA's expectation is that the SWMD will know which expense line item to allocate the monies to.

EXAMPLE: SWMD awards a \$100,000 grant to a community to improve its residential recycling infrastructure. The SWMD is informed that the grant money is used to provide drop-offs at several apartment complexes within its township. Ohio EPA would expect \$100,000 to be allocated in the district grant category, under recycling collection – multi-family, even if the contract to service the drop-offs is held by Waste Management.

Line Items for Expenditures

Line items are organized by the ten allowable uses specified by ORC 3734.57(G) for the legislative fees. The following list of line items defines where expenditures should be placed. If your SWMD has an expenditure which does not seem to fit into the line items provided, please call Ohio EPA for assistance. By reporting expenditures uniformly throughout the state, SWMDs can help the Ohio General Assembly understand local planning responsibilities and efforts.

The information provided in the expenditure section must provide sufficient detail to represent the expenses associated with the programs implemented by the SWMD through its currently approved solid waste management plan. In general, expenses should be allocated under the applicable individual line items offered for each allowable use. For instance, if the SWMD implements or funds education and awareness programs, recycling drop-off locations and HHW collections, the individual expenses associated with these activities should be allocated under the applicable line item under Allowable Use 2. SWMDs should make sure that the sum of line items they have reported for each of the ten allowable uses equals the total expenditure provided by their reporting entity(?) .

Allowable Use #1: Plan Monitoring/Preparation

Plan Preparation – Include the costs associated with drafting, correcting, ratifying and finalizing the SWMD's plan update. Other costs that that should be allocated here include residential, commercial and industrial surveying, other data collection, consultant costs, legal costs, printing, copying, public notices and meetings associated with the plan update. This description is not intended to be all inclusive.

Plan Monitoring – Include the costs associated with annual plan review and the preparation of the annual district report which would include the licensing of data collection software, consultant costs to prepare the annual district report, etc. The staff time to collect recycling and other data for the ADR would not be placed under this expense line item. Staff time associated

with the completion of the ADR should be placed under Allowable Use 2, District Administration - Personnel.

Other - Include all expenditures for plan preparation and monitoring which are not represented by the other line items in this category. Any expenditures reported in this line item must be explained in the comment field provided.

Allowable Use #2: Plan Implementation

District Administration -

Personnel - Include the portion of salary, fringes, workers compensation, health insurance, PERS, Medicare, membership of staff in professional organizations, and professional development training for all SWMD employees (including temporary help) which is spent on actual implementation of the plan and other related expenses.

Office Overhead - This includes office rent, utilities, supplies, computer software and hardware, meeting expenses, magazine subscriptions, equipment rental, purchase or maintenance, liability insurance, office disposal contracts, telephone, postage, travel for SWMD staff including conferences, printing, displays, advertising done by the SWMD office (such as public notices), state audits, payments to counties for their administration (including commissioners, auditor, treasurer).

Other – Include all expenditures for district administration that are not represented by the other line items in this subcategory such as legal fees, financial audits, etc.

Facility Operation Complete this section only if the SWMD owns, operates or contracts for the operation of any of the facilities listed. Include all expenditures from the solid waste fund to establish, open, operate, and close the facility. If such facilities exist, but are owned and operated by another entity, leave this section blank. Also, report any expenditure for engineering services to plan and/or construct a facility under “Service Contracts” rather than in this section.

Materials Recovery Facility (MRF)/Recycling Center – Facility for sorting and/or processing recyclables or mixed solid waste.

Compost - A facility used to process certain waste streams into compost (i.e., yard waste).

Transfer Station - A facility used primarily for the purpose of transferring solid wastes that are generated off the premises of the facility from vehicles or containers into other vehicles or containers for transportation to a solid waste disposal facility.

Special Waste – A facility used for collecting non-traditional materials, such as household hazardous waste, scrap tires, electronics, appliances, and/or lead-acid batteries. This facility can be used in conjunction with housing District staff and collecting other materials, but the primary function of the facility is to collect non-traditional materials. If the facility is used for multiple functions (such as office space, traditional drop-off, compost facility, special collections, processing, etc.) then account for only the expenses associated with the special collections for the “special waste” line item. For instance, if the District is able to determine the cost of paying for office space separate from the collection space, then report just the cost of the collection space for this line item. The cost of the office space should be allocated under District Administration - Office Overhead.

Landfill Closure/Post-Closure – Include the costs for the closure and post-closure of a publicly owned landfill within the SWMD’s jurisdiction. Costs associated with the ongoing operation of a landfill should not be included. (Please note: if you are reporting expenditures for landfill operation, contact Ohio EPA for the proper method of reporting these expenditures.)

Recycling Collection - Under each subcategory report all costs of providing the service, including: labor; equipment; supplies; rental or purchase of containers; rental, purchase and maintenance of vehicles. The District should report these costs regardless of who provides the service, so long as they are expenses the District incurs.

Curbside - The type of recycling program where recyclables are collected from individual residences in containers that homeowners place at the curb.

Drop-off - The type of recycling program where residents take recyclables to designated locations and place recyclables in the containers that are provided. Note: landfills, transfer facilities, MRFs and recycling centers can also be sites for drop-off programs. Unless the cost cannot be broken out, report the cost of maintaining the drop-off bins here rather than under Facility Operation.

Combined Curbside/Drop-off – The District should use this expense line item when the District is not able to separate the costs associated with providing the curbside program and the costs for the drop-off program. This situation may result from a single contract for both services where the service provider does not itemize the cost for each service.

Multi-family – The type of recycling program where recycling opportunities are provided to residents that live in dwellings with multiple residential units, including apartments, condominiums and townhouses. These recycling opportunities are typically drop-offs. Some multi-family dwellings may be served by door-to-door collection or curbside collection.

Business/Institutional – SWMDs provide many recycling programs to governmental and commercial businesses. Examples include picking up cardboard and office paper on commercial routes and from schools.

Other - Report all direct costs for or resulting from other collection programs for recyclables. Other collection programs would include large venue recycling and recycling at single events such as marathons, golf tournaments, county fairs and street festivals. Any expenditures reported in this line item must be explained in the comment field provided.

Special Collections - Under each subcategory report all costs of providing the collection. The District should report these costs regardless of who provides the service, so long as they are expenses the District incurs. Unless the cost cannot be broken out, report the cost of for a facility used for collections here rather than under Facility Operation.

Tire Collection - Report all direct costs of collecting tires, including: labor, disposal fees, rental of containers, advertising the collection, and other related costs. If collection is held in conjunction with another event, estimate or break out what was spent on the tire collection whenever possible.

HHW Collection - Report all direct costs of collecting HHW, including: labor, disposal fees, advertising the collection, and other event costs. Include collection of used residential oil here. If the collection is held in conjunction with another event, estimate or break out what was spent on only the HHW collection whenever possible. If the SWMD has constructed a facility for HHW collection, report those expenditures under Facility Operation - Recycling Center, above.

Electronics Collection - Report all direct costs for or resulting from the collection of electronics, including: labor, disposal fees, advertising the collection, and other event costs. If the collection is held in conjunction with another event, estimate or break out what was spent on only the electronics collection whenever possible. If the SWMD has constructed a facility for electronics collection, report those expenditures under Facility Operation - Recycling Center, above.

Appliance Collection - Report all direct costs for or resulting from the collection of appliances, including: labor, disposal fees, advertising the collection, and other event costs. If the collection is held in conjunction with another event, estimate or break out what was spent on only the appliance collection whenever possible.

Other Collection Drives - Report all direct costs for or resulting from the collection of other materials not listed under the special collections category. Other collections could include Christmas trees, pharmaceutical drives, scout can collections, etc. including: labor, disposal fees, and other event costs. If the collection is held in conjunction with another event, estimate or break out what was spent on only the collection whenever possible.

possible. Any expenditures reported in this line item must be explained in the comment field provided.

Yard Waste/Other Organics - Include all costs of collecting yard waste, grants for food scrap collection, collection of organics at events and composting bins and associated tools for schools. If the SWMD uses another entity to process and market the material, include those costs here. Grants to composting facilities for facility improvements or expenditures related to constructing or operating a district owned-operated facility. A facility for yard waste composting should be reported under Facility Operation - Compost.

Education/Awareness - Under each subcategory report the corresponding costs of providing District education and awareness programs.

Education Staff – individuals that perform education, awareness and outreach functions that are intended to aid in the fulfillment of or exceed the requirements of the SWMD’s solid waste management plan.

District - For staff members that primarily perform education, awareness and outreach functions for the SWMD, include the portion of salary, fringes, workers compensation, health insurance, PERS, Medicare, membership of staff in professional organizations, and professional development training.

Public Contracts - For public entities that perform education, awareness and outreach functions for the SWMD via contract.

Private Contracts - For private entities that perform education, awareness and outreach functions for the SWMD via contract.

Advertisement/Promotion - Include all costs incurred by the SWMD to implement marketing campaigns, provide advertising, purchase education material and promotional items, conduct seminars and award programs, develop and maintain educational tools such as webpages, etc.

Other - Include all expenditures for education/awareness that are not represented by the other line items in this subcategory.

Recycling Market Development - Under each subcategory report the corresponding costs for District market development expenditures.

General Market Development Activities – Include the direct cost of helping a manufacturer create or expand a market for recyclables. Include “Buy Recycled” programs here.

Ohio EPA pass-through grant - At the time that the payment is made, include the fifty percent upfront payout and then the final payout to the Ohio business in this expense line item for the Market Development Grant. If the SWMD is awarded another pass-through grant, account for the payout here.

Service Contracts - Include all costs incurred to oversee landfill construction, design or plan solid waste facilities or for other services provided by professional engineers, other agencies or private businesses for plan implementation related expenses; only include payments that cannot be tied to other programs already identified in allowable use 2.

Dump Cleanup - Include all direct costs incurred to clean up public and private lands such as a roadway, park or open dump. Note: Any expenditure related to the enforcement of the open dumping laws (ORC 3734.03) by an approved health department is to be reported under use #7.

Litter Collection/Education - Include all direct costs incurred for litter collection events or litter prevention education provided or contracted for by the SWMD. Note: Any expenditure related to litter law enforcement should be made under use #7; any expenditure related to the open dumping laws (ORC 3734.03) by an approved health department is to be reported under use #7.

Feasibility Studies – Include expenditures related to District feasibility studies, which can include direct costs for consultants, pilot projects, labor costs, supplies, etc.

Waste Assessment/Audits - Include expenditures related to District waste assessments and waste audits, including contract costs; do not double count staff time.

Emergency Debris Management - Report direct expenses and funds that are provided to assist the county health department, local litter prevention, local and/or county emergency management, or other agencies for the clean-up of yard waste and other solid waste(s) that are the direct result of a natural disaster such as flood, tornado, storm or ice damage. Include costs associated with developing emergency management plans.

Other - Include all expenditures for plan implementation which are not represented by the other line items in this category. Any expenditures reported in this line item must be explained in the comment field provided.

Allowable Use #3: Health Department Enforcement

Please Note: A SWMD can make expenditures under allowable use #3 only to an Ohio EPA-approved health department. You must make certain that funds that are allocated to unapproved health departments are for allowable use #5 only.

If your contract with the health department(s) includes allowable use items #3, #5, #7, and #8, and you cannot break out these expenditures per allowable use, identify all expenditures under Allowable Use #3 Health Department Enforcement.

Include funds that are provided to an approved health department for personnel used for enforcement of the solid waste program such as sanitarians, clerical staff, and supervisors; supplies, equipment and vehicles; and salary, fringes, workers compensation, health insurance, PERS, Medicare and professional development training as it pertains to enforcement of the solid waste program.

Allowable Use #4: County Assistance

Maintaining Roads - Include payments made to a county in the SWMD to defray the added costs of maintaining county roads impacted by the location of a solid waste facility within the county's borders.

Maintaining Public Facilities - Include payments made to a county in the SWMD to defray the added costs of maintaining public facilities impacted by the location of a solid waste facility within the county's borders.

Providing Emergency Services - Include payments made to a county for purchasing equipment or hiring additional personnel to respond to emergencies due to the location of a solid waste disposal facility within the borders of the county.

Providing Other Public Services - Include any other payments made to a county for the added cost of providing other public services resulting from the location and operation of a solid waste facility within its borders.

Allowable Use #5: Well Testing

Please Note: Expenditures under this allowable use can be made to both approved and unapproved health departments.

Use this line item to report costs for well testing that are separate from regular health department enforcement (which would be reported for allowable use #3). Report costs for personnel to observe the collection of or collect and analyze samples from public or private water wells on lands **adjacent** to solid waste facilities contained in the SWMD's plan that are located within the SWMD.

Report costs for personnel which include the portion of salary, fringes, workers compensation, PERS, Medicare, and health insurance for health department employee(s) from approved or unapproved health departments conducting sampling. Use this line item to report the cost of paying a private contractor. Additional costs may include invoices directly from a lab for tests performed.

Allowable Use #6: Out-Of-State Waste Inspection

Please note: Expenditures under this allowable use can be made only to approved health departments or other entities specifically tasked to perform waste inspections.

Report costs for personnel which may include the portion of salary, fringes, workers compensation, PERS, Medicare, and health insurance for staff participating in this specific program if it is separate from regular health department enforcement activities (use #3); items purchased or rented, any maintenance or equipment or equipment necessary for an out-of-state waste inspection program

Allowable Use #7: Litter Law/Open Dumping Enforcement (Note: this is a heading for the following line items and does not appear on the report as a specific reporting category line item.)

Please Note: Expenditures for litter law enforcement can be made only to local law enforcement agencies. Expenditures for open dumping enforcement can only be made to approved health departments.

Health Department - Report costs for health department personnel that are spent on salary, fringes, workers compensation, PERS, Medicare, and health insurance for all staff such as a sanitarian enforcing open dumping laws, including clerical support staff. Include costs of all items purchased for use in the program, including equipment rental and maintenance and vehicles.

Local Law Enforcement - Report costs for local law enforcement personnel that are spent on salary, fringes, workers compensation, PERS, Medicare, and health insurance for a deputy(ies) enforcing anti-litter laws, including clerical support staff. Include costs of all items purchased for use in the program, including equipment rental and maintenance and vehicles.

Other - Include all expenditures for litter law/open dumping enforcement which are not represented by the other line items in this category. Any expenditures reported in this line item must be explained in the comment field provided.

Allowable Use #8: Health Department Training

By statute, this allowable use refers only to certification to be developed by Ohio EPA for health departments and facility owners and operators, which is not currently available. It does not apply to other training sessions offered by other organizations. Include any health department training under Allowable Use #3.

Allowable Use #9: Municipal/Township Assistance (Note: this is a heading for the following line items and does not appear on the report as a specific reporting category line item.)

Please note: This allowable use differs from use #4, not only in that the payments are made to municipalities and/or townships, but also in that the payments are made for defraying the costs of hosting or operating a **composting, resource recovery, incineration, or recycling** facility only.

Maintaining Roads - Include payments made to townships and municipalities to defray the added costs of maintaining roads resulting from the location within their boundaries of a composting, energy or resource recovery, incineration, or recycling facility that either is owned or contracted with by the SWMD, or has an agreement with the SWMD to provide solid waste management or recycling services to the SWMD.

Maintaining Public Facilities - Include payments made to townships and municipalities to defray the added costs of maintaining public facilities resulting from the location within their boundaries of a composting, energy or resource recovery, incineration, or recycling facility that either is owned or contracted with by the SWMD, or has an agreement with the SWMD to provide solid waste management or recycling services to the SWMD.

Providing Emergency Services - Include payments made to townships and municipalities for providing emergency services resulting from the location within their boundaries of a composting, energy or resource recovery, incineration, or recycling facility that either is owned or contracted with by the SWMD, or has an agreement with the SWMD to provide solid waste management or recycling services to the SWMD.

Providing Other Public Services - Include payments made to townships and municipalities for providing any other public services resulting from the location within their boundaries of a composting, energy or resource recovery, incineration, or recycling facility that either is owned or contracted with by the SWMD, or has an agreement with the SWMD to provide solid waste management or recycling services to the SWMD.

Allowable Use #10: Compensation To Affected Communities

By statute, this allowable use refers only to those amounts arbitrated between a SWMD and bordering community (ies) outside the SWMD but within one kilometer of the boundaries of a publicly-owned landfill located in the SWMD, which is/are adversely affected by the location of this landfill. Ohio EPA is not aware of any SWMD currently using this allowable use.

SECTION 4: SOLID WASTE FUND BALANCE

This section has been provided for SWMDs to report their revenues, expenditures and fund balances.

Please note: This section is not audited for accuracy by Ohio EPA. End-of-year balances reported here are compared to the balance calculated by the fee database. Disparities between the reported fund balance and the calculated fund balance are used to initiate a fund balance reconciliation.

Fund Balance at the End of the Last Quarter – This balance is calculated by the database. It is calculated by adding the original fund balance entered into the system to all revenues reported and subtracted by all expenses reported, prior to this quarter.

Revenue Received this Quarter – this value is taken from the revenue reported in this quarterly fee report

Funds Spent this Quarter - this value is taken from the expenses reported in this quarterly fee report

Balance Left at the End of this Quarter - this balance is calculated by the database. It is calculated by adding the original fund balance entered into the system to all revenues reported and subtracted by all expenses reported.

Pass-through Grant Fund Balance – this value is reported when the SWMD has received a pass-through grant but a portion or the entire grant payout has not been made during the quarter

Fund Balance without pass-through grant – this balance is calculated by taking the value from the Balance Left at the End of this Quarter and subtracting the Pass-through Grant Fund Balance.