



**FULL COST DISCLOSURE REPORT**  
**Solid Waste Management Services – Total Cost Report**  
**Page 1**

Name of Local or County Government Reporting: \_\_\_\_\_

County (if Local Government): \_\_\_\_\_

Fiscal Year Beginning: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_ Ending: \_\_\_\_\_ / \_\_\_\_\_ / \_\_\_\_\_

Population (based on most recent U.S. Census Data): \_\_\_\_\_

	<b>Net Annual Cost</b> (from #23 on Page 2)	<b>Cost Per Capita</b>
Solid Waste Collection		
Solid Waste Disposal		
Recycling/Composting		
Other Solid Waste Activities		
<b>TOTAL</b>	\$	\$

Dated Printed in Local Newspaper: (Attach copy.) \_\_\_\_\_

If your government has no solid waste expenses and offers no solid waste services, enter "0" on the table above and briefly explain below how garbage collection and disposal is handled for your area.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Government Representative: \_\_\_\_\_

Title: \_\_\_\_\_

Telephone Number: \_\_\_\_\_ E-mail: \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Reports 1 and 2 must be returned by October 15 to the address below.

S.C. DHEC – Bureau of Land and Waste Management  
 Office of Solid Waste Reduction and Recycling  
 2600 Bull Street  
 Columbia, SC 29201-1708

If you have any questions, please contact Stefanie Vandiver at [vandivsl@dhec.sc.gov](mailto:vandivsl@dhec.sc.gov) or (803) 898-1354.

**FULL COST DISCLOSURE REPORT**  
**Solid Waste Management Services – Full Cost Accounting Summary of Costs**  
**Page 2**

FISCAL YEAR: Annual Cost of Operation		PROGRAM CATEGORY				TOTALS
		Solid Waste Collection	Solid Waste Disposal	Recycling**	Other Solid Waste*	
1	Wages/Benefits of Employees*	\$	\$	\$	\$	\$
2	Administrative Support	\$	\$	\$	\$	\$
3	Equipment Operation/ Maintenance*	\$	\$	\$	\$	\$
4	General Operations*	\$	\$	\$	\$	\$
5	Educational Materials/Activities	\$	\$	\$	\$	\$
6	Cash Capital Outlays	\$	\$	\$	\$	\$
7	Lease Payments	\$	\$	\$	\$	\$
8	Contracted Services	\$	\$	\$	\$	\$
9	Professional Services	\$	\$	\$	\$	\$
10	Insurance	\$	\$	\$	\$	\$
11	Tipping Fees (paid out)	\$	\$	\$	\$	\$
12	Other:	\$	\$	\$	\$	\$
13	Annualized Large Capital Expenditure*	\$	\$	\$	\$	\$
14	Annualized Landfill/Solid Waste Facility Development and Construction*	\$	\$	\$	\$	\$
15	Annualized Landfill Closure*	\$	\$	\$	\$	\$
16	Cost of Debt Service (loan and bond interest)	\$	\$	\$	\$	\$
17	Total Annual Costs: (sum lines 1-16)	\$	\$	\$	\$	\$
<b>Revenues</b>						
18	Sale of Recyclables/Energy	\$	\$	\$	\$	\$
19	Equipment Salvage	\$	\$	\$	\$	\$
20	Interest Income	\$	\$	\$	\$	\$
21	Grants	\$	\$	\$	\$	\$
22	Total Annual Revenues: (sum line 18-21)	\$	\$	\$	\$	\$
<b>Net Annual Costs</b>						
23	Net Annual Costs: (subtract line 22 from 17)	\$	\$	\$	\$	\$
<b>Percentage Commercial/Residential by Program Category</b>						
24	Estimated Percent Residential		%	%	%	%
25	Estimated Percent Commercial		%	%	%	%
<b>Unit Costs</b>						
26	Tons of Material Managed per Year					
27	Population					
28	Total Cost per Ton: (divide line 23 by line 26)	\$	\$	\$	\$	\$
29	Total Cost per Capita: (divide line 23 by line 27)	\$	\$	\$	\$	\$

\* Worksheets exist for these items.

\*\* Recycling costs include collection, processing, transporting, marketing, etc. of all recyclables and costs associated with the composting of organics.

**NOTE:** Detailed instructions for completing this table are included on page 3.

# GUIDANCE DOCUMENT ON FULL COST DISCLOSURE – Page 3

The Solid Waste Policy and Management Act of 1991 and Full Cost Disclosure Regulation 61-107.2 require that all local governments that provide solid waste management services:

- publish annually, on or before October 1, a notice in a newspaper of general circulation the full cost of its solid waste management services for the previous fiscal year; and
- submit annual Full Cost Disclosure information to DHEC on or before October 15.

The completed report and a copy of the public notice must be postmarked, e-mailed or hand delivered by October 15 of each year to:

Stefanie Vandiver  
S.C. DHEC – Bureau of Land and Waste Management  
Office of Solid Waste Reduction and Recycling  
2600 Bull Street  
Columbia, SC 29201-1708

For more information, e-mail [vandivsl@dhec.sc.gov](mailto:vandivsl@dhec.sc.gov) or call (803) 898-1354.

The information that you provide will be incorporated into the solid waste annual report. **Please be advised that failure to public notice the Full Cost information by October 1 and to submit the completed reports by October 15 will make your local government ineligible to receive grants from the Solid Waste Trust Fund.**

## INTRODUCTION

The South Carolina Solid Waste Policy and Management Act of 1991 (the Act) was designed to address the management of solid waste in the state of South Carolina. The Act requires that any local governments that provides solid waste management services publish annually, on or before October 1, a notice in a newspaper of general circulation, the full cost of its solid waste management services for the most recently completed fiscal year. In addition, the Act and Full Cost Disclosure Regulation 61-107.2 require that each local government submit annual Full Cost Disclosure information to the Department on or before October 15.

This guidance document has been developed by the S.C. DHEC to assist local governments in meeting the requirements of the Full Cost Disclosure Regulation.

The complete Full Cost Disclosure regulation is available at [www.scdhec.gov/Agency/docs/lwm-regs/R61-107\\_2.pdf](http://www.scdhec.gov/Agency/docs/lwm-regs/R61-107_2.pdf).

The guidance contains a set of reports and procedures, that when properly applied, should provide an accurate accounting of the total costs incurred by waste handling and disposal activities. It should be emphasized that the system is designed to capture all cost associated with waste disposal – including direct and indirect operating costs, financial costs, large capital expenditures and contractual costs.

The immediate objective of the guidance document is to assist local governments in obtaining the information necessary to comply with the reporting requirements contained in the Full Cost Disclosure Regulation.

Local officials may realize several other benefits once the full cost accounting figures are available: 1) with the financial data generated by the system, local officials will be able to make informed decisions regarding solid waste management issues; 2) consistent collection of the cost data will allow officials to settle short-term and long-term planning and finance issues; and 3) the financial data, when made public, can be used to educate the public on the importance of recycling and necessity of improvements in the solid waste management program.

## FULL COST ACCOUNTING SYSTEM

The Full Cost Accounting System is designed to determine in an on-going fashion, the full cost of the solid waste management services provided by local governments. The forms in the guidance document provide for the systematic collection of necessary data to determine total cost. The reports in this guidance document are not intended to replace existing accounting procedures presently being utilized by local governments, but are intended to help identify information that needs to be reported.

The Full Cost Disclosure (FCD) packet includes the Full Cost Disclosure Report 1 and the Full Cost Disclosure Report 2 that must be completed and returned to DHEC on an annual basis. Seven additional worksheets are provided that may be used to gather the information necessary to complete the required Reports 1 and 2. Two additional checklists are included to determine the level of services provided in your service area. Please return these checklists with Reports 1 and 2.

The accurate flow of data generated by the completion of these reports is entirely dependant on the reliable and timely completion of all of the applicable reports. Failure to complete the reports in a timely manner will result in guesswork and estimates that will not provide the level of accuracy required by the Act. A side benefit of the diligent completion of the reports will be the facilitation of budgeting and decision-making activities resulting from the determination of the actual cost of providing solid waste management services.

## FULL COST DISCLOSURE DOCUMENTS

Report Pages 1 and 2 must be returned by October 15 of each year along with a copy of the FCD statement that was published in the local newspaper. The publication deadline for the FCD statement is October 1 of each year.

Full Cost Disclosure Report Page 1 (Solid Waste Management Services Total Cost Report) is designed to help local governments uniformly determine the cost per capita for their solid waste operations. There are four operational categories that need to be reported. These are Solid Waste Collection, Solid Waste Disposal, Recycling and Other.

Full Cost Disclosure Report Page 2 (Solid Waste Management Services Full Cost Accounting Summary of Costs Report) is designed to reflect the costs of Solid Waste Services incurred by local governments. The report has been organized into four program categories. Solid Waste Collection, Solid Waste Disposal, Recycling and Other. These categories will assist DHEC, local governments and the public in analyzing and comparing where money is being spent by local governments. The costs on Report 2 should reflect the aggregate costs for the local government.

Additional worksheets are available upon request.

## LINE ITEM EXPLANATIONS FOR FULL COST DISCLOSURE REPORT 2

### Annual Cost of Operations

- 1. Wages + Benefits:** Should include salaries and benefits of all employees associated with solid waste activities. For employees who do not work full-time in one of the program categories, their salaries should be apportioned according to their FTE in each sector. This should include the FTE of managers, public work directors and other employees whose time is split with other departments or programs. If needed, use worksheets #1A and 1B. It does not include any personnel accounted for under line 2 "administrative support."
- 2. Local Government Administrative Support:** Includes the costs of general local government departments such as personnel, finance and administrative offices that support solid waste programs. Estimates are generally available from finance departments.
- 3. Equipment Operation & Maintenance:** Fuel, repair service, parts/supplies, etc. If needed, use worksheet #2.
- 4. General Operations:** These costs include all miscellaneous expenses associated with each program such as utilities, office supplies, building maintenance, postage, uniforms, travel expenses, training, publications, etc. Use worksheet #3 if needed.
- 5. Educational Materials and Activities:** Brochures, promotional items, signs, advertising airtime, etc.
- 6. Cash Capital Outlays:** Equipment and other small capital expenditures spent as part of annual operations. Such costs may include bins, small equipment and software.

- 7. Lease Payments:** Includes rent for buildings, vehicles, equipment, etc.
- 8. Contracted Services:** Any services that are performed under contract such as hauling, collection center operation, HHW collection, etc.
- 9. Professional Services:** Fees for consultants and other professional assistance.
- 10. Insurance:** Property, fleet and other types of insurance.
- 11. Tipping Fee:** Fees paid for garbage disposal or recycling if your local government does not operate its own landfill or MRF. Tipping fees should be separated from collection costs.
- 12. Other:** Any program costs not included elsewhere in the table.

### Cost of Large Capital Expenditures

- 13. Annualized Large Capital Expenditures:** (such as equipment and transfer stations) For capital expenditures that are used over multiple years, costs should be divided and apportioned so that each year's budget bears some of the costs (depreciated). Generally, the annual cost of the asset may be determined by dividing the purchase price by its forecast service life. You may be able to get advice regarding annualization from your local government finance office. If needed, use worksheet #4.
- 14. Annualized Landfill Development Costs:** These costs apply only for landfills that are in operation during the fiscal year being analyzed. Funds collected during the fiscal year being analyzed but set aside for future landfills should be excluded. Landfill development costs should be annualized as in line 13. Such costs include planning, environmental investigation, construction, etc. If needed, use worksheet #5.
- 15. Annualized Landfill Closure and Post-closure Costs:** These costs are included only if landfill is in operation during the fiscal year being analyzed. Landfill closure and post-closure costs should be annualized as in line 13. Such costs include capping, monitoring water quality, landscape maintenance, insurance, etc. If needed, use worksheet #6.
- 16. Cost of Debt Service:** This cost is the annual interest your local government may owe on loans or bonds associated with solid waste management programs. If you do not know the debt service costs, contact your finance office.
- 17. Perform Calculations.**

### Revenues

- 18. Sale of Recyclables:** Revenue generated from marketing recyclable materials, landfill gas, energy, etc.
- 19. Equipment Salvage:** Revenue generated from the sale of old equipment. To avoid sharp changes in your accounting during years that equipment is salvaged, revenues from salvage should be deducted up front from the cost of the equipment before annualizing its value. Salvage also may be accounted for a negative value in line 13 (see worksheet #4).
- 20. Interest Income:** Revenue generated from interest earned on Solid Waste Accounts.
- 21. Grants:** Funds awarded to the local government through grants or FEMA relief.
- 22. Total Annual Revenue:** Perform calculation.

### Net Annual Costs

- 23. Net Annual Costs:** Perform calculation.
- 24. – 25. Percentage Commercial and Residential by Program Category:** For each program area, estimate what percentage of costs applies to the residential program and what percentage applies to the commercial program.

### Unit Costs

- 26. Tons Disposed + Tons Recycled = Total Managed**
- 27. Total Population.**
- 28. – 29. Calculate as indicated.**