

Wisconsin Department of Natural Resources

Recycling Program Accomplishments and Actual Costs Annual Report

(Form 4400-182 rev. 01/2023)

Tips for Getting Your Responsible Unit Annual Report Submitted On Time

- Staff are committed to helping the RU comply with the annual reporting requirements, but ultimately the obligation is on the RU to submit a complete report on time. To meet this requirement, we have compiled some helpful tips:
- Notify the DNR with any changes in primary or authorized representative contact information to ensure we have a valid contact on file and that the RU receives the most recent updates and communications regarding the annual report.
- Plan to submit the report **BEFORE** local elections and potential changes in staff. If this is not possible, make sure the new staff are informed on the annual reporting requirements and ensure they have all the information they need to file a timely report.
- If the RU does not already receive a report regularly from a contracted hauler, request one. Haulers are required by s. NR 502.06 (4)(er), Wis. Adm. Code to provide information to a contracted RU regarding the amount of recyclable materials collected within 4 weeks of a written request. While a hauler is not required to provide information about the amount of recyclable materials collected from individual household subscriptions, they may have this information available and it can be reported. MRFs are required to provide data by February 1 of the year after service was provided. **Remember, the Recycling Grant actual expenditures and recyclable tonnage relates to ONLY residential single family and 2–4-unit households.** Information needed to submit the annual report includes:
 - Number of enforcement actions in the past year
 - Tonnage of recyclable materials collected
 - Grant budget (if applicable)
 - Outreach efforts

Reporting and Grant Eligible and Ineligible Materials

The table below highlights the materials that are required reporting vs. optional reporting and also which materials are grant eligible. Note that all required reporting (collection standard eligible per Table 1 of ch. NR 544, Wis. Adm. Code) are grant eligible, but only some materials eligible for optional reporting are grant eligible. Materials that are not eligible for any reporting are not grant eligible. To learn more about the collection standard, see Section 2C.

	Required Reporting (Collection Standard Eligible)	Optional Reporting	Do Not Report
Grant Eligible Materials	<ul style="list-style-type: none"> • Newspapers • Magazines • Corrugated cardboard • Residential mixed paper • Aluminum containers • Steel/bi-metal (tin) containers • Plastic containers #1 & #2*** • Glass containers 	<ul style="list-style-type: none"> • Yard Waste • Waste Tires (not from heavy/farm equipment) 	
Grant Ineligible Materials		<ul style="list-style-type: none"> • Electronics • Used oil and oil filters • Major appliances • Used lead acid batteries 	<ul style="list-style-type: none"> • Rigid plastics • Scrap metal • Trash • Household hazardous waste materials • Sharps/ pharmaceuticals

***Note: Plastic containers #3-#7 may also be reported, counted toward the collection standard, and are grant eligible materials, but are not required to be collected.

INSTRUCTIONS

Form 4400-182 is often referred to as the responsible unit (RU) annual report or recycling annual report and provides information on an RU's recycling program accomplishments and expenditures during the previous calendar year. **Completion of this form fulfills the mandatory annual reporting requirement** for continued approval of a responsible unit's recycling program and retention of the DNR recycling grant, for the RUs that received it.

These instructions provide additional guidance on how to fill out the Recycling Program Accomplishments and Actual Costs Annual Report. For more information on the annual report process, please visit the DNR's website at <https://dnr.wisconsin.gov/topic/Recycling/reports.html> to find helpful tips on a variety of topics including how to:

- Notify the DNR of changes to contact information
- Create a personal WAMS ID and request access through the DNR Switchboard
- Login to the online reporting system and find the RU's report


If additional assistance is needed, please contact DNRRecycling@Wisconsin.gov or call (608) 982-6588.

ACCESSING THE ANNUAL REPORT

To begin your grant application log into the DNR Switchboard:
<https://dnr.wisconsin.gov/topic/Switchboard>

- Select "My Facilities & Roles" in the blue banner at the top.
- Select the facility you wish to submit a report for.
- Select the blue "Recycling Responsible Unit (RU) Annual Report" button.
- Select the row with the correct year and then click the "Go To" button at the bottom of the screen.

Note: You will have 15 minutes before the application will “timeout”, while a popup message will appear allowing you to continue your session, it is recommended that you frequently “save” you work by clicking the save button on the top of the application page.

An information symbol “” is given at each section heading of the application to access these instructions.

SECTION 1: CONTACT INFORMATION

Review contact information for the authorized representative and primary contact of your RU. This will ensure that you will continue to receive important information and timely updates.

- Verify that the auto filled information is correct.
- The PRIMARY CONTACT is the person we will call if we have a question about the application. In some cases, the primary contact is also the authorized representative.
- The AUTHORIZED REPRESENTATIVE is the person authorized to sign and submit the recycling grant application through a resolution passed by your RU.

You are not able to add or update any authorized representative or contact information on the application this year. If you have changes, please contact Rachel Stark by email at DNRWAFacilityContactRegistry@wisconsin.gov or by phone at 920-650-4064.

If your RU's authorized representative has changed you may need to submit a new authorizing resolution. To change the primary or authorized representative contact, please contact DNRRecycling@Wisconsin.gov.

SECTION 2: EFFECTIVE PROGRAM INFORMATION

Provide information and data on the accomplishments of the RU's effective recycling program during the previous calendar year.

All questions in this section relate to the collection of **s. NR 544 Table 1 recyclables**, listed below. Collection of yard waste and waste tires is reported in section 2D.

- Newspaper
- Corrugated cardboard
- Magazines
- Residential mixed paper (may include magazines and office paper)
- Steel / bi-metal (tin) containers
- Aluminum containers
- Plastic containers #1 - #7**
- Foam polystyrene packaging
- Glass containers

Note: Residential mixed paper can be included in the Table 1 tonnages and counts towards meeting the RU's recycling collection standard.

Note: Plastic containers #3 - #7 may be reported, counted toward the collection standard, and are grant eligible materials, but they are not required to be collected.

See “**Table 1 Materials Descriptions**” in Section 3B for the definitions of Table 1 Materials.

A. Collection of Recyclables for Single Family and 2-4 Unit Residential Housing

Review and update information on the collection methods used by the RU or each member in the RU. For multi-member RUs, if any of the information is incorrect or if the join date or join type need to be

modified, please contact DNRRecycling@wisconsin.gov. Note that this list includes entities that were members at any point during the previous calendar year.

Definition of “contract”: In all questions in this section, “contract” refers to an official, written contract.

Does the RU plan to add or remove members in the current year? If the RU plans to add or remove members in the current year, select “yes.” If yes, an automated email is sent to the DNR for follow-up.

Was there curbside collection? Check “Yes” if any residents in the RU had access to curbside recycling service, including private subscriptions/contracts with waste haulers.

How was curbside service provided? Check all methods through which curbside service was provided to residents in the RU. If individual households contracted with haulers for service, estimate the percentage of households served in this manner (e.g., 25 percent).

What was the primary curbside collection method? For curbside collection service, the materials were either collected in an unsorted, single-stream system or sorted into two or more categories.

- **Single stream or unsorted collection** means residents put all containers AND paper into one container, with no requirement that any of these materials be kept separate from the others.
- **Dual stream or sorted collection** means that residents were required to separate paper from containers, either in separate bins/bags or with materials separated from each other within the same container. This may include “sorted” or “presorted” systems in which materials were separated into more than two categories.

How often were recyclables picked up? Select the period that best represented how often the resident’s curbside recyclables were collected by a hauler.

Was there a drop-off site(s)? If residents in the RU had access to a recycling drop-off site for their Table 1 recyclables (provided by the RU, MRF, private haulers, etc.), select “yes.” It is ok if the same drop-off center was used by multiple municipalities— don’t worry about double-counting the hours it is open. If there was no site or the site was only for yard waste, select “no.”

How many total hours was the drop-off site(s) open monthly, on average? Estimate the number of hours the drop-off site(s) were open during an average month. If there were multiple drop-off sites, enter the total number of hours the sites were open. For example, if one site was open 10 hours a month and one was open 20, enter 30 into the form. If the drop-off site was only open during certain times of year (seasonally), provide the average hours it was open monthly during those times (e.g., during summer months).

Who operated the drop-off site(s)? Check all situations that applied. The answer should be based on the drop-off facility operator, not the hauler.

Was the drop-off site single stream? Select “yes” if all recyclables were placed in the same container or select “no” if recyclables were separated in any way.

If there was a drop-off site: Click “Create” and then “Add/Edit” to add a drop-off site location. Provide the name and location of drop-off site that collected Table 1 recyclables from residents in the RU. If an exact physical address is not available, provide a description of where the site is located.

Primary collection method for the majority of the residents: Select the collection method used by the majority of the residents (more than 50% of the residents).

Multi-Member RUs: Multi-member RUs must provide information for each of their members. Answer the questions based on the collection opportunities offered to residents in a member entity, not on

facilities located in that community. We ask for this information about each member because in some multi-member RUs, different members have different levels of service. Additionally, if a drop-off site was offered, the question “Was this site available to all RU members?” must be answered.

B. Table 1 Materials Collected

All s. NR 544, Wis. Adm. Code Table 1 materials, except for those with a waiver (plastic container #3-7 and foam PS packaging), are required to be collected by RUs in accordance with s. 287.07(4), Wis. Stats. Plastics #3-7 and foam polystyrene packaging are exempt from the landfill/incineration ban and are not currently required to be part of an RU collection program.

Table 1 Materials Descriptions:

- **Newspapers** - newspapers or items printed on newsprint-style paper.
- **Corrugated cardboard** - corrugated cardboard or paperboard.
- **Magazines** - magazines or items printed on similar glossy paper.
- **Residential mixed paper**¹ - junk mail, home office paper, paper cartons and packaging, etc.
- **Aluminum containers** - aluminum cans or other food/beverage containers.
- **Steel (tin)/bi-metal containers** – steel/tin cans such as for canned vegetables.
- **Plastic containers #1 & 2** - milk jugs, laundry detergent bottles and soda/water/juice bottles.
- **Plastic containers #3-7** - plastic containers, such as yogurt cups, deli containers, etc.
- **Foam polystyrene packaging**² - block Styrofoam packaging and food containers.
- **Glass containers** - glass bottles or jars.

¹Residential mixed paper (junk mail) is not technically a Table 1 material, but it can be included in the RU’s tonnages for Table 1 materials due to the difficulty to separate it out from mixed paper loads.

²Plastics #3-#7 and Foam polystyrene packaging have a variance exempting them from the landfill ban until better markets can be found for them.

Did the RU collect all of the required NR 544 Table 1 materials?

- **Check “Yes” if the RU collected all Table 1 materials** without a waiver. This includes materials collected curbside and at drop-off locations.
- **Check “No” if the RU did not collect all Table 1 materials** without a waiver. If “No”, select the materials from the list that the RU did NOT collect for recycling. If the RU is in a grandfathered incinerator area, do not check newspaper, magazines, cardboard, or plastics if they are incinerated.

C. Hauling, Processing and Marketing Data of Recyclables for Single Family and 2-4 Unit Residential Housing

Haulers: Provide a list of haulers that collected and transported Table 1 recyclables from residents in the RU. This includes haulers with which an RU had a contract, as well as haulers that contracted directly with residents. If the RU or municipality collected residential recyclables, list the RU as a hauler.

For online reports: Click “Add” to add each hauler. Either use the search function to find a licensed hauler in the DNR database or enter the hauler’s information if it is not provided. *Please be sure to check the list carefully before entering a new hauler.*

For paper reports: Provide the name and contact information for any haulers that collected recyclables in the RU. These haulers may have contracted with the RU or directly with residents.

Material Recovery Facilities (MRFs): RUs are required to use [MRFs that are self-certified](#) with the DNR to process Table 1 recyclables collected through the RU's residential program. **At least 1 MRF must be entered.** If unknown, contact the hauler for more information.

For online reports: Click "Add" to add each MRF. Use the search function to navigate the list of self-certified MRFs in the DNR database. If unknown, contact the hauler for more information. The report will not validate or submit until a MRF is entered.

For paper reports: From the [list of self-certified MRFs](#), provide the name and contact information for all MRFs that processed recyclables from the RU. If unknown, contact the hauler for more information.

Other processors: If the RU sent any **Table 1** recyclables to other processors or end users INSTEAD of a traditional MRF, list them here. These might include a paper mill that receives paper directly or a scrap dealer that takes aluminum cans. **These tonnages count toward the RU's collection standard.**

Summary of Compliance with Table 1 Collection Standard: All s. NR 544, Wis. Adm. Code Table 1 materials, except for those with a waiver (plastic container #3-7 and foam PS packaging), are required to be collected by RUs in accordance with s. 287.07(4), Wis. Stats. Plastics #3-7 and foam polystyrene packaging are exempt from the landfill/incineration ban and are not currently required to be part of an RU collection program.

Note: Residential mixed paper is not included in the list of banned materials but is now commonly included in residential recycling programs and especially in single stream collection systems. Because it is difficult to separate the tonnage of mixed residential paper from other co-mingled materials, we allow it to be included in the Table 1 tonnages.

Tonnage of residential recyclables collected: Provide a **total weight** of recyclables collected during the previous calendar year. Include data from residences with 1-4 units (single-family and 2-4 unit residential dwellings such as condominiums, town houses and apartment buildings). This information is used to determine if the RUs per capita collection meets the state collection standard from Table 1.

If the RU has and would like to provide the tonnage of Table 1 recyclable materials collected from multi-family 5+ unit residences, select the box to do so and provide the tonnage.

Note: There may not be a need to report weights from every hauler, MRF or other processor/end user listed in Section 2. Be sure not to double-count by reporting weights for the same materials twice (e.g., reporting the weight for the same load from both a hauler and MRF).

Note: To convert pounds to tons, divide pounds by 2,000 (ex: 10,000 pounds/2000 = 5 tons)

Note: Do not use decimal points for reported tons. Round to the nearest whole ton.

Determining compliance with collection standards: RUs must meet the annual collection standards in Table 1 of ch. NR 544, Wis. Adm. Code.

Table 1: Standards for Collection of Recyclables (pounds per person per year)*

	Rural Municipalities	Rural Incinerator Area	Urban Municipalities	Urban Incinerator Area
Total	82.4	30.4	106.6	39.8

* This represents Table 1 collection standards (ch. NR 544) without the weights of plastic containers #3 - #7 and foam polystyrene packaging. The requirement to recycle these materials has been waived by the DNR until it is determined that their collection and processing is practical.

If the RU is located in an incinerator area but collects all Table 1 materials, including paper for recycling, the RU should be meeting the regular rural collection standard.

For online reports: These values are calculated do determine if the collection standard was met. If the RU did not meet the collection standard, an exemption request will be required. For a multi-member or county RU with a mix of municipality types (e.g. urban, rural, incinerator), the form will provide a weighted standard based on the collection standard for each municipality type.

For paper reports: To determine if the RU meets the minimum collection amounts, follow steps 1 through 4 below to calculate pounds recycled per person per year.

Step 1: _____ tons x 2,000 lbs/ton = _____
Total weight of collected recyclables Total pounds

Step 2: _____ divided by _____ = _____
Total pounds from Step 1 RU Population Pounds per person per year

Step 3: Compare the pounds per person collected to the appropriate collection standard from Table 1 above.

Step 4: If the RU met the Table 1 collection standard, select "Yes." If the RU did not meet the collection standard, select "No" and complete the request for exemption from Table 1 collection standard.

D. Information on Other Materials Collected From Residents

Optional: provide information on waste tires and yard waste collected within the RU. This information does not count toward compliance with the collection standard and **is not required**, but reporting it allows us to recognize RUs additional efforts and helps provide a more accurate and complete picture of recycling in Wisconsin.

E. Report of Actual Recycling Costs for Grant Purposes

This section must be completed if the RU received a recycling grant for the report year. If the RU did not receive a recycling grant for the report year, proceed to the Part F: Outreach and Other Program Features.

To complete this section, the [actual costs worksheet](#) must be filed with the paper form or by completing the actual costs worksheet online. If there are questions on this section, contact the Recycling Grants Manager, Wendy Soleska, at (608) 852-1358 or email DNRRecycling@Wisconsin.gov.

Note: Grant assistance is provided only for the single-family and 2-4 unit residential portion of the recycling program. **DO NOT INCLUDE** the cost of collection, processing or marketing of recyclables and yard waste from commercial, retail, industrial or governmental facilities, or from residences with 5 or more units.

For the online report, a summary of the eligible program costs will be automatically calculated by completing the actual costs budget worksheet.

Actual Costs Worksheet:

Refer to the Uniform Chart of Accounts (Appendix 1) for a detailed description of each of the cost categories on the actual costs worksheet, Rows 1 through 17.

The rows list expenses, that is, what was paid for. The expenses listed in the rows correspond to the Uniform Chart of Accounts (UCA) object codes. The columns list recycling cost categories, that is, the

recycling purpose for which the expense was incurred. The Uniform Chart of Accounts (UCA) object codes definitions are located in Appendix A, starting on page 14.

Include all of the costs of recycling operations, including yard waste and waste tires and costs not eligible under this grant program. Then list the ineligible costs in Row 19, and the revenue from sale of recyclables in Row 20. Why do we do it this way? Two reasons: first, to ensure that all relevant costs are included; and second, the numbers reported here will match the actual budget for recycling regardless of grant eligibility.

Note: The net eligible recycling costs must not include the cost of collection, processing, or marketing of recyclables from commercial, retail, industrial, or governmental facilities, or from buildings containing 5 or more dwelling units.

Note: All costs entered in the actual costs worksheet should be **rounded to the nearest dollar amount**.

To complete the actual costs worksheet, follow these guidelines:

Lines 1 – 13 and 16 – 17: Break down each recycling cost category named in columns A through E into the expenses listed on lines 1 – 13 and 16 - 17. Some of these expenses and categories may not apply to the RU. Enter figures only in the columns and rows that represent expenses incurred by the program. After all of the program expenses have been entered on lines 1 – 13 and 16 - 17, in columns A through E, add each line across, and enter the sum of each line in column E. If using the online application form, the totals in column E are auto calculated.

Note: If an RU contracted with a private hauler for recycling pick-up, the cost for those services should be listed on line 6 (Contractual Services) of the worksheet.

Note: Tire collection expenses are often, incorrectly, listed on line 19 (Ineligible Costs) of the worksheet. Tire recycling costs (from personal vehicle, not heavy equipment, or farm machinery) are an eligible expense under the recycling grant.

Note: Do not include clean sweep, hazardous waste, and sharps costs on as eligible costs on the worksheet. These are not eligible grant expenditures. The grant expenditures should be limited to the Table 1 materials. Other banned materials such as appliances or waste oil should be listed on line 19 (Ineligible Costs) of the worksheets instead.

Line 14: Total Estimated Depreciation Costs. Add up all depreciation costs from the RU's records and enter the sum in row 14, column E. For more information on how to calculate depreciation costs, see Calculating Equipment Depreciation and Hourly Use Costs on page 9.

Line 15: Total Estimated Cost of Using Equipment. Add up all equipment use costs from the RU's records and enter the sum in row 15, column E. For more information on how to calculate hourly use costs, see Calculating Equipment Depreciation and Hourly Use Costs on page 9.

Line 16: Cost Allocations. Expenses indirectly attributable to recycling programs. All costs included here must be accumulated in a separate set of accounts, equitably and systematically allocated to all the responsible unit's activities, and not be included on any other line.

Line 17: Cost Allocations Other (not #53635). Any other properly allocable recycling costs not included above, such as land acquisition (chargeable to UCA #57435), or costs to be borne by constituent municipalities, or any recycling cost not charged to UCA #53635).

Line 18: The total costs will be automatically calculated. If filing out a paper application, manually calculate and enter the cost totals.

Line 19: Ineligible Costs. If the recycling program expenses listed in rows 1 through 17 include banned items that are not grant eligible, enter the total ineligible costs in row 19, column E.

Ineligible Costs – Examples of Possible Inclusions

- Lead Acid Batteries, Waste Oil, Major Appliances
- Expenses related to the purchase of plastic containers for the collection of recyclables which do not have at least 25% recycled content
- Fines or penalties due to failure to comply with federal, state or local regulations.
- Costs for which payment has been or will be received under another federal or state financial assistance program. All costs upon which such assistance is based are ineligible for funding under the recycling grants to responsible units program.

Likewise, a number of RUs incorrectly include clean sweep, hazardous waste and sharps costs on as eligible costs on the worksheets. These are not eligible grant expenditures. The grant expenditures should be limited to the Table 1 materials. Other banned materials such as appliances or waste oil should be listed on line 19 (Ineligible Costs) of the worksheets instead.

Line 20: Revenue from Sale of Recyclable Materials. If the RU had revenue from the sale of any of the recyclable materials included in the s. NR 544, Wis. Adm. Code Table 1 Materials list, enter the total revenue amount in row 20, column E.

What to Include and What Not to Include:

- **Include** the revenues received from other responsible units for recycling services.
- **Do not** include revenues raised from the responsible unit's residents by taxation, bag sales, or other user fees.
- **Do not** include payments received from member municipalities (multiple member RUs only).
- **Do not** include the amount of the recycling grant (UCA account #43545)

Note: If the RU paid to market any of these items, the marketing cost is an expense and should be reported in column C of the actual costs worksheet. Do not enter marketing expenses as "negative income", and do not reduce any revenues the RU received for the sale of some recyclable materials by the amount paid to market these or other materials.

Calculating Equipment Depreciation and Hourly Use Costs: "Capital expenses" means construction or acquisition costs including improvements or equipment costing \$1000 or more and with an expected life of 3 years or more." (NR 542.03, Wis. Admin. Code). **The full cost of capital purchases may not be taken as an expense in a single year for recycling grant purposes.** For each item of capital expense, the RU may recover the annual cost by either of the following two methods:

1. Depreciation: The RU may depreciate the capital item over its expected useful life and take the annual depreciation amount as an expense. If the RU claims a depreciation expense, it may also claim the actual documented cost of operation of the depreciated item in one or more categories. Cost of operation includes any costs associated with running and maintaining the item, including fuel, repairs, and insurance, as well as salaries, wages and employee benefits of the operators.

OR

2. Hourly Use: The RU may claim hourly equipment use charges based upon the rate approved by the Wisconsin Department of Transportation (DOT). Contact the DOT or the county highway department for rate information. If the RU claims an hourly use cost, it may also claim the cost of salaries, wages and employee benefits for the operators in Row 1. Do not also claim a

separate cost of operation in Rows 2 – 13 or line 16 and 17. All costs of operation except salaries, wages and employee benefits of operators, are included in the DOT hourly use charge.

Ordinarily, it is not allowable to switch back and forth between depreciation and hourly use as the means of claiming equipment use costs on the recycling grant applications. There are two circumstances, however, under which such a switch is allowable as described below.

1. Equipment that has been fully depreciated during the life of the recycling grant program, or that was purchased entirely with expedited recycling grant money, cannot be included as depreciation but can be included as hourly use. (The expedited recycling grant period was July 1, 1990 through December 31, 1991). However, because the DOT hourly use rate includes the cost of ownership, these fully depreciated items must be calculated at an hourly use rate reduced by one third. This is to recognize that the state share of the cost of ownership has already been fully recovered by the responsible unit in the recycling grant program. For example, a patrol truck that was originally included as depreciation for the first four years of the recycling grant program may be moved to hourly use. If the DOT hourly rate is \$9.00/hour, this truck would be calculated at \$6.00/hour with an annotation that this is a modified rate. Equipment owned prior to July 1990 may be listed as hourly use at the DOT approved hourly rate and this rate does not have to be reduced. Only the equipment fully depreciated in the recycling grant program or the equipment purchased entirely with expedited recycling grant monies must be calculated with a reduced hourly use rate.
2. Equipment that has been depreciated for recycling grant purposes in previous years, but has not yet been fully depreciated, may be switched to hourly use. However, once this switch has been made, the RU cannot change back to depreciating the equipment in future years but must consistently claim hourly use costs for the equipment.

Refer to the RU's records and contact Wendy Peich at (608) 264-9207 for assistance with depreciation or equipment use.

Summary of Costs: This section provides a summary of the information entered on the worksheets. To adjust an amount that is displayed, save the report to update calculated fields.

Yard Waste and Waste Tire Costs: This section provides information on the RU's expenses related to the recycling of Table 1 materials. Enter the cost of handling yard waste and waste that is included in line18, column E of the actual costs worksheet.

For online reports: the cost per capita and cost per ton excluding yard waste are calculated automatically.

For paper reports: the cost per capita will need to be calculated:

$$\text{Step 1: } \frac{\text{Cost without yard waste (dollars)}}{\text{RU Population}} = \text{Cost per capita without yard waste}$$

F. Compliance

All RUs are required to have a valid ordinance and compliance assurance plan (CAP) in accordance with ss. NR 544.02(2) and 544.04(9)g, Wis. Adm. Code.

Effective Recycling Ordinance: Enter the identification number of the RUs recycling ordinance and the effective date. If the RU changed its recycling ordinance during the previous calendar year, select "yes" and provide the date the change was effective.

Compliance Assurance Plan (CAP): All RUs have been required to have a CAP since August 2006. The CAP should describe the procedure an RU will follow to address at least one act of non-compliance with the recycling requirements specified in the RUs recycling ordinance. The CAP must be consistent with the RU’s recycling ordinance and may or may not require changes to the existing ordinance.

Ensuring compliance at non-residential facilities and properties and residences with 5 or more units: While RUs are not required to provide recycling services to these facilities, they must ensure that the facilities and properties are complying with the recycling ordinance. Indicate any actions the RU took to ensure compliance at these facilities and properties. For example, if the municipality includes recycling information in tax bills to these facilities, then check the “RU provides direct outreach” option.

G. Enforcement

The information that is provided on complaints and enforcement actions is organized into three different categories including 1-4 unit residences, 5+ unit residences and non-residential facilities. If section 2F indicates that the RU did NOT have any residences with 5+ units or non-residential facilities, these rows are hidden in section 2G.

Complaints received: This is the number of recycling-related complaints the RU received during the report year from each of the three categories. Include both written and verbal complaints—letters, calls, etc.

Warning Tags: This is the number of tags or labels placed on containers or bags on the curb. This includes tagging inappropriate items or contaminated bins left at the curb. This also includes turning away residents with inappropriate items from a drop off center.

Verbal Warnings: Enter the number of verbal warnings the RU issued for recycling violations during the report year. This includes phone calls or in-person contacts with offending parties.

Written Warnings: Enter the number of written warnings the RU issued for recycling violations during the report year. This includes warning letters mailed or emailed to offending parties.

Inspections: Enter the number of inspections conducted by staff or volunteers from the RU during the previous calendar year. This may include inspections conducted in response to complaints and inspections conducted as part of general efforts to ensure compliance with the RU’s recycling ordinance.

Citations: Enter the number of citations the RU issued for recycling violations during the report year, including any fines issued. This might include penalties or extra charges for service based on failure to comply with the RU’s ordinance. Do not enter the amount of any fines.

H. Outreach and Other Program Features

Check the boxes corresponding to outreach or waste reduction efforts the RU undertook during the report year. This may include both routine efforts, ongoing efforts and special activities that happened during the report year.

SECTION 3: CERTIFICATION

A: Summary of Recycling Performance

Weight Summary information fills in when the report is validated.

Determining compliance with collection standards: RUs must meet the annual collection standards in Table 1 of ch. NR 544, Wis. Adm. Code.

Table 1: Standards for Collection of Recyclables (pounds per person per year)*

	Rural Municipalities	Rural Incinerator Area	Urban Municipalities	Urban Incinerator Area
Total	82.4	30.4	106.6	39.8

* This represents Table 1 collection standards (ch. NR 544) without the weights of plastic containers #3 - #7 and foam polystyrene packaging. The requirement to recycle these materials has been waived by the DNR until it is determined that their collection and processing is practical.

If the RU is located in an incinerator area but collects all Table 1 materials, including paper for recycling, the RU should be meeting the regular rural collection standard.

For online reports: these values are calculated do determine if the collection standard was met. If the RU did not meet the collection standard, an exemption request will be required in Section 2C under "Summary of Compliance with Table 1 Collection Standard." For a multi-member or county RU with a mix of municipality types (e.g. urban, rural, incinerator) the system will provide a weighted standard based on the collection standard for each member type.

For paper reports: To determine if the RU meets the minimum collection amounts, follow steps 1 through 4 below to calculate pounds recycled per person per year.

Step 1: _____ tons x 2,000 lbs/ton = _____
 Total weight of collected recyclables Total pounds

Step 2: _____ divided by _____ = _____
 Total pounds from Step 1 RU Population Pounds per person per year

Step 3: Compare the pounds per person collected to the appropriate collection standard from Table 1 above.

Step 4: If the RU met the Table 1 collection standard, select "Yes." If the RU did not meet the collection standard, select "No" and complete the Request for Exemption from Table 1 Collection Standard.

B. Assurances

To submit the Annual Report

The information given in this section should be reviewed before certifying and submitting.

CERTIFICATION ASSURANCES: the RU must agree to these assurances as part of the application. The authorized representative or designee must read each of the assurances and check the box to answer yes.

C. Certification

- The "Authorized Representative" field will default to the authorized representative that is on file.
- Fill in the "Submitted By" field with the name of the staff member preparing the application.
- The "Confirmation #" will auto-populate after the application is submitted. The email confirmation you receive after you submit your application will contain the confirmation number.
- The "Submit Date" will auto-populate once the application is submitted.

SUBMIT THE ANNUAL REPORT

Submit the completed report by clicking on the “validate” button found on the top of the page. If any items need attention, a validation error popup will appear that will list the deficient items that need to be completed before the application can be submitted.

Once the report has been validated without any deficiencies, you may submit the report.

Note: you may PRINT your application at this point by clicking on the “Print” button located at the top of the application.

Note: Only by clicking the "submit" button will your report be transmitted to the DNR and your annual report will be finalized. You will receive an e-mail confirming that your report has been received.

PRINT FILE COPY

Please remember to Save or Print a final copy of your report for your files.

To print a copy of your application after you have submitted your report, you can select the report and click the “go to” button. You can then click on the “Print” button located on the top of the application.

Note: Starting with Annual Report year 2022, it is not required to mail in a signed certification page. A checkmark next to assurance represents a signed report

For paper reports: When all four sections of the form have been completed:

- ✓ Confirm that the certification section has been checked, signed and dated.
- ✓ Make a copy for the RU’s records.
- ✓ Scan and email or snail mail form to the **DNR Recycling and Solid Waste Reporting Specialist** using the address at the top of the certification page.

APPENDIX A: UNIFORM CHART OF ACCOUNTS (UCA)

The Wisconsin Department of Revenue (DOR) Uniform Chart of Accounts (UCA) is the system used by Wisconsin municipalities to file their required annual Form A, B, C, or D financial reports with DOR. Accordingly, we have designed the recycling financial forms around the UCA. Following are the UCA accounts in effect for recycling programs from calendar year 1991 onward:

<u>UCA Account</u>	<u>Type</u>	<u>Title</u>
43545	Revenue	Recycling Grant Revenues
46435	Revenue	Public Charges for Recycling Services
47345	Revenue	Intergovernmental Charges for Recycling Services
48306	Revenue	Sales of Recycling Equipment and Property
48307	Revenue	Sales of Recyclable Materials
53635	Expenditure	Recycling Program Expenditures
57435	Expenditure	Recycling Capital Expenditures

Consult the latest DOR Financial Report and its instructions for detailed descriptions regarding what items of expense or revenue are included under each of the above.

Certain types of revenue must be offset against (deducted from) the recycling costs when the grant award is computed. UCA #43545 is a State Aids Account for recording the receipt of recycling grant funds; recycling grant funds are not deducted from the net eligible recycling costs that are reported in the current grant application. However, revenues from the sale of recycling equipment and property purchased with grant funds, or from the sales of recyclable materials, reported to DOA under UCA #48306 and #48307 respectively, are deductible. Revenue from intergovernmental charges for recycling services (UCA #47345) will also be grant deductible unless you are the responsible unit for the municipality making the payment.

All recycling operating costs should be charged to UCA #53635. If the municipality is not yet allocating all of its recycling expenses to UCA #53635, please start now to do so. The clerk or finance officer may be able to set up the responsible unit's accounting system to automatically distribute recycling costs throughout the year using UCA's optional program/project codes.

In general, UCA #53635 should include only costs that are properly allocable to recycling. A cost is allocable to recycling if it is clearly necessary to and is incurred specifically for recycling, or, if incurred for several purposes, can be prorated among those purposes in some reasonable and logical proportion to benefits received for each.

UCA expenditure accounts may be further broken down into Object Codes, three-digit codes identifying the type of cost being incurred, such as salaries/wages/benefits, purchased services, supplies, utilities, rent, etc. A list of detailed definitions of the Object Code categories for recycling expenses follow these instructions.

Costs of capital purchases as defined in NR 542.05, Wis. Admin. Code, should be charged to UCA #57435, and should not be directly claimed as recycling expenses except as a basis for the depreciation expense or on an hourly equipment use basis.

Since this is a budget process, we realize that all the figures that are recorded on the grant application budget worksheet are estimates of costs that the RU anticipates incurring during the upcoming year. However, when the Annual Report of Recycling Program Accomplishments and Actual Costs (due not later than April 30) is submitted, the costs that have actually incurred in the prior year are recorded. Therefore, the RU will be required to separately justify any costs have been claimed that have not been reported on the year-end financial report to DOR.

Uniform Chart of Accounts (UCA) Object Code Definitions for Recycling

Code Recycling Definition

- 100 - Salaries/Wages and Employee Benefits. All recycling costs coded in the 100's object code series. Includes all recycling salaries, wages, per diem, and fringe benefits (including employer's share of Social Security) for the responsible unit's own employees. Costs of using contract personnel should be coded 210, 240, or 290, as appropriate.
- 210 - Consulting and Professional Services. Payments for services rendered by outside consultants, including accountants, attorneys, engineers, public relations and survey research professionals, etc. Costs of services rendered by the responsible unit's own employees are personnel costs, coded 100. Payments to any single entity totaling \$10,000 or more annually must be covered by a written contract or agreement specifying financial terms and services to be rendered.
- 220 - Utility Services. Payments for electric, gas, telephone service, etc., including installation and equipment charges, and energy costs used in recycling operations.
- 240 - Purchased Repairs and Maintenance. Payments to outside organizations for repairs and maintenance to recycling facilities or equipment. Includes payments for equipment service contracts, etc. Repairs or maintenance performed by the responsible unit's own employees are personnel costs (code 100) and/or repair and maintenance supplies (code 350), as appropriate.
- 290 - Purchased Services - Printing & Advertising. Purchased printing services, such as brochures and educational materials. Payments to outside providers of printing services, including those provided by other municipalities. Purchases of media advertising and publicity services, including audio visual production, displays, and booths.
- 290 - Purchased Services - Other. Payments to outside providers of recycling services, including contracts/agreements with other municipalities. Can include collection, separating, processing, hauling, etc., of recyclables, and associated charges. Invoices of providers also handling non-recyclable waste must distinguish costs of handling recyclables from those of handling non-recyclable waste. Can also include advertising, displays, booths, and audiovisual production. Payments to any single provider totaling \$10,000 or more annually must be covered by a written contract or agreement specifying financial terms and services to be rendered.
- 310 - Office Supplies. Office supplies used directly in recycling operations.
- 320 - Subscriptions, and Dues. Purchases of books or periodicals necessary for recycling research. Memberships in organizations concerning recycling.
- 330 - Employee Travel and Training. Employee travel expenses, including meals, lodging, and personal auto mileage reimbursement, and training costs incurred for recycling programs.
- 340 - Operating Supplies and Expenses. Costs of supplies, other than office or repair/maintenance supplies, consumed in the operation of recycling programs, including costs of fuel and oil for vehicles and equipment, and postage.
- 350 - Repair and Maintenance Supplies. Parts and supplies used in repairs and maintenance on recycling equipment or facilities, including any building materials (code 400) used in minor (non-capital) construction.
- 510 - Insurance. Costs of liability or casualty insurance coverage directly allocable to recycling programs. Employee health/life insurance, unemployment and workers' compensation are code 100 personnel costs.
- 530 - Rents and Leases. Costs of renting or leasing facilities or equipment, including vehicles, used for recycling.

- 540 - Depreciation. The recycling share of depreciation on capitalized equipment or facilities used in recycling programs. All depreciation claimed must be properly allocable to recycling and must be reflected in Row 14, Column E.
- 540 - Hourly Equipment Use Charges. Use charges, on an hourly or mileage basis, on equipment used in recycling operations. Such charges should be fully documented with time sheets or mileage logs and must be reflected in Row 15, Column E.
- 900 - Cost Allocations. Expenses indirectly attributable to recycling programs. All costs included here must be accumulated in a separate set of accounts, equitably and systematically allocated to all the responsible unit's activities, and not be included on any other line.

Other. Any other properly allocable recycling cost not included above, such as land acquisition (chargeable to UCA #57435), or costs to be borne by constituent municipalities, or any recycling cost not charged to UCA #53635.