NORTH CAROLINA

WHITE GOODS MANAGEMENT

ANNUAL REPORT FY 1999-00

Final Report

Includes a copy of the October 2000 White Goods Management Special Report

NC Department of Environment and Natural Resources
Division of Waste Management
Solid Waste Section

April 9, 2001
State of North Carolina
Mike Easley, Governor

Department of Environment and Natural Resources
William G. (Bill) Ross, Jr. Secretary

Division of Waste Management
William L. Meyer, Director

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Special Waste Branch - Paul Crissman, Supervisor

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April 9, 2001
WHITE GOODS MANAGEMENT ANNUAL REPORT - FINAL REPORT
FEBRUARY 1, 2001

This report on the management of discarded white goods is based on information for FY 1999-2000 supplied by the counties in their Annual Financial Information Report. The AFIR is submitted annually to the Local Government Commission in the Department of State Treasurer.

The AFIR is due to the Local Government Commission by November 1 of each year, and this white goods management report is due to the Environmental Review Commission the following February 1. However, at the time the report was prepared (January 12, 2001) for its February 1, 2001 due date, reports had been received from only 78 counties. Consequently, a preliminary report was submitted to the General Assembly on February 1. This final report is being submitted after receiving reports from all but two counties. The two counties that have not reported as of April 9 are Avery and Bertie.

Many of the county reports contain various errors. This includes incorrectly reporting the revenue received from the Department of Revenue and incorrectly calculating eligibility for continued distributions of the proceeds of the white goods disposal fee. For purposes of developing this report the Division provides corrected information regarding income and eligibility.

Executive Summary
- Net white goods advance disposal fee collections in FY 2000-2001 totaled $4,468,015.93. The monies were dispersed as follows:
  $3,093,289.69 Allocated for direct distribution to counties*
  $ 859,247.14 Allocated for white goods management account
  $ 343,698.87 Solid waste management trust fund
  $ 171,780.23 Revenue Department cost of collections

  * $1,294,980.23 Actual amount distributed directly to counties
  $1,798,309.46 Forfeited by ineligible counties to the white goods management account
- The balance in the white goods management account at the end of FY 1999-2000 was $4,173,533. This money is used to fund counties that incur deficits in their white goods management accounts.
- The 98 reporting counties spent $5,511,208, of which:
  $3,757,612 was used for daily operations
  $1,595,051 was used for capital improvements
  $  158,545 was used for cleanup of illegally dumped white goods
- During calendar year 2000, forty-two counties became ineligible for quarterly distributions of the white goods advance disposal fee proceeds, based on information they submitted in their FY 1998-99 AFIR.
  a) Forty counties were ineligible because they reported having an undesignated balance which exceeded the threshold amount (25 percent of the amount of white goods advance disposal fee proceeds a county received, or would have received if it had been eligible during the preceding fiscal year).
  b) Two counties became ineligible because they had not submitted their 1998-99 AFIR by March 1, 2000. (The Division is required to provide the Department of Revenue a
list of ineligible counties by March 1 each year).
c) Thirteen counties regained eligibility by lowering their undesignated balances.

- Changes in white goods management legislation were included in House Bill 1854 (Session Law 2000-109). These included:
  a) Removal of the June 30, 2001 sunset of the white goods disposal tax
  b) Requirement of a special report on white goods management on October 1, 2000. A copy of that report is attached.

Program Results
- The white goods management program has drastically reduced illegal dumping of appliances and other white goods in streams, road banks, woodlands and other sites during the last seven years. The reason for the reduction is the removal of landfill disposal fees for white goods and a more convenient infrastructure for their collection.
- White goods funding has made it possible to clean up illegal dump sites.
- White goods programs in many counties had previously been given very low priority and were underfunded. This program has made it possible for counties to purchase specialized equipment as well as construct collection and loading areas to provide improved white goods management.
- The quantity of white goods received at county collection sites in FY 1999-2000 from 98 counties was 55,562 tons, or an estimated 1,389,050 individual appliances. By comparison, only 25,749 tons or 644,000 appliances were collected in FY 1991-92. This represents over a 116% increase. Without the program, large numbers of appliances likely would have been dumped or stockpiled in FY 1999-2000.
- Costs for white goods management were minimal in some counties due to access to scrap metal markets. However, the programs were not self-sustaining in most counties and funds were still needed for daily operations.
- Current weak markets for scrap metal have made it more expensive for counties to manage white goods. Grant requests in March 2001 exceeded the regular income of the white goods management account, for the first time.

Recommendation
- Counties should continue to try to develop more self-sustaining metal recycling programs. Some need to make greater efforts to upgrade their white goods processing areas, including construction of concrete pads, providing containers, and buying equipment to move white goods without disrupting CFCs lines.

White Goods Management by County Governments
"White goods" are defined in GS 130A-290 (a)(44) as: "refrigerators, ranges, water heaters, freezers, unit air conditioners, washing machines, dishwashers, and clothes dryers and other similar domestic and commercial large appliances."

Historically, county landfills provided a designated area for scrap metals, including white goods. They then sold or gave away the metals for recycling. Management practices among the counties varied greatly across the state. White goods have generally had lower market value than other

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forms of scrap metals. Recent environmental concerns about CFCs refrigerants in some appliances have made white goods management more difficult. Many counties charged the public special disposal fees for white goods.

Proper management of disposed white goods has traditionally received low priority. Appliances were frequently dumped in woodlands, streams and down road banks. The presence of dumped white goods often encouraged dumping of other types of wastes, such as tires, shingles and household garbage.

White goods were banned from landfill disposal in 1989 to encourage recycling and proper management. More comprehensive white goods management laws were enacted in 1993, which included an advance disposal fee to cover the cost of white goods management. Senate Bill 124 in 1998 extended the fee for three additional years and reduced it to $3. Previously the fee was $10 for white goods that contained CFCs and $5 for white goods that did not contain CFCs. The sunset on the fee was removed in 2000 by House Bill 1854 (Session Law 2000-109).

**A major accomplishment of the white goods management program has been to drastically reduce illegal dumping of white goods by requiring counties to provide collection sites and to receive white goods at no cost to the disposer.** The white goods program has also provided funds and equipment for counties to clean up existing white goods dump sites.

The adoption of Senate Bill 124 in 1998 encouraged counties to initiate cleanup of illegal dumps containing white goods. Counties may use the proceeds from the white goods advance disposal fee to clean entire sites with more than 50 percent white goods. Sites with less than 50 percent white goods may use these funds to pay for that percentage of costs incurred to remove and dispose white goods.

Another accomplishment has been implementing proper management practices for capturing and recycling CFCs, which avoids illegal venting into the atmosphere. Various oils from appliance motors are also better managed, further reducing negative environmental impacts.

The white goods program has been increasingly important to counties as they deal with the recent declines in scrap metal prices. The dip in prices has caused market disruptions including the bankruptcy and closing of one major recycling company, United Metals, in December 2000. Counties can rely on funding and technical assistance from the white goods management program as they seek alternate markets. Some counties may need to increase their capacity to load and haul white goods because scrap metal dealers are less interested in providing free hauling services.

**Advance Disposal Fee Allocation**
Net white goods advance disposal fee collections in FY 2000-2001 totaled $4,468,015.93. The monies were dispersed as follows:

- $3,093,289.69 Allocated for direct distribution to counties
- $859,247.14 Allocated for white goods management account
- $343,698.87 Solid waste management trust fund
- $171,780.23 Revenue Department cost of collections

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The counties did not receive the total amount of disposal fee proceeds designated in 1999-2000. Although a total of $3,093,289.69 (or 72 percent of the net disposal fee collections) was designated for distribution ineligible counties forfeited $1,798,309.46. Instead, these funds were distributed to the white goods management account, which receives 20 percent of the net collections.

By law, the DENR reports on March 1 to the Department of Revenue which counties may not receive a distribution. Counties returning to eligible status may be re-instated by notifying the Division of Waste Management.

**County Reserves**

Some counties incur minimal costs in their white goods management programs. The result is that a number of counties have developed reserves. Despite these reserves some counties have been reluctant to make larger financial commitments for the equipment and site improvements needed for better white goods management.

The Solid Waste Section has encouraged counties to become more self-sufficient by investing in the infrastructure for a self-sustaining metals recycling program. Metals that are segregated by type and kept free of contaminants have higher value to scrap metal dealers than mixed metals and contaminated metals. Unfortunately many counties have not done this.

Counties are required to report on their white goods management program in their AFIR to the Local Government Commission by November 1. Counties with surplus funds at the end of FY 1999-2000 reported the portion of funds designated for white goods expenses, such as planned site improvements or equipment purchases. Counties with non-designated funds whose amounts are greater than 25 percent of their annual distributions will be ineligible after March 1, 2001. Withheld funds are forfeited to the white goods management account.

**Counties That Forfeited Funds in 2000 (Based on 1998-99 AFIR Reports)**

- Forty-two counties became ineligible for quarterly distributions of the white goods advance disposal fee proceeds in March 2000 (see list below).
- Forty of the forty-two counties were ineligible because they reported in their FY 1998-99 AFIR an undesignated balance which exceeded the threshold amount (25 percent of the amount of white goods advance disposal fee proceeds a county received, or would have received if it had been eligible during the preceding fiscal year).
- Two of the forty-two counties became ineligible because they had not submitted their 1998-99 AFIR by March 1, 2000 (see list below).
| Counties that became ineligible for advance disposal fee proceeds in March 2000 |
|-------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Alamance                      | Duplin                        | Johnston                      | Randolph                      |
| Alexander                     | Forsyth                        | Lee                           | Richmond                      |
| Anson                         | Franklin                       | Martin                        | Rowan                         |
| Cabarrus                      | Gaston                        | McDowell                      | Rutherford                    |
| Caswell                       | Granville                     | Mecklenburg                   | Sampson                       |
| Catawba                       | Greene                        | New Hanover                   | Transylvania                  |
| Cherokee                      | Guilford                      | Onslow                        | Union                         |
| Craven                        | Halifax                        | Orange                        | Wake                          |
| Cumberland                    | Harnett                        | Pasquotank                    | Wayne                          |
| Davie                         | Haywood                        | Polk                          | Wilkes                        |

Avery and Bertie counties failed to submit complete information on white goods management in their FY 1998-99 Annual Financial Information Reports by March 1, 2000.

**Counties That Will Forfeit Funds in 2001 (Based on 1999-00 AFIR Reports)**

Counties that will not receive advance disposal fee distributions with undesignated balances:

<table>
<thead>
<tr>
<th>Alamance</th>
<th>Nash</th>
<th>$158,160.00</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alexander</td>
<td>New Hanover</td>
<td>$233,066.00</td>
</tr>
<tr>
<td>Cabarrus</td>
<td>Onslow</td>
<td>$70,318.00</td>
</tr>
<tr>
<td>Caswell</td>
<td>Orange</td>
<td>$39,950.00</td>
</tr>
<tr>
<td>Cumberland</td>
<td>Pasquotank</td>
<td>$6,740.00</td>
</tr>
<tr>
<td>Davie</td>
<td>Polk</td>
<td>$44,124.00</td>
</tr>
<tr>
<td>Forsyth</td>
<td>Randolph</td>
<td>$215,375.00</td>
</tr>
<tr>
<td>Franklin</td>
<td>Richmond</td>
<td>$53,104.00</td>
</tr>
<tr>
<td>Granville</td>
<td>Rowan</td>
<td>$404,764.00</td>
</tr>
<tr>
<td>Guilford</td>
<td>Sampson</td>
<td>$167,546.00</td>
</tr>
<tr>
<td>Halifax</td>
<td>Transylvania</td>
<td>$25,871.00</td>
</tr>
<tr>
<td>Harnett</td>
<td>Tyrrell</td>
<td>$1,044.00</td>
</tr>
<tr>
<td>Hertford</td>
<td>Wake</td>
<td>$878,968.00</td>
</tr>
<tr>
<td>Jones</td>
<td>Warren</td>
<td>$19,008.00</td>
</tr>
<tr>
<td>Martin</td>
<td>Wilkes</td>
<td>$172,437.00</td>
</tr>
<tr>
<td>Mecklenburg</td>
<td>Wilkes</td>
<td>$172,437.00</td>
</tr>
</tbody>
</table>

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Counties that did not report by March 1, 2001 will also be ineligible for future distributions. This includes Avery, Bertie, Haywood, Hoke, and Pender. Reports have since been submitted by Haywood, Hoke, and Pender, and these counties regained eligibility.

County balances and percentage of income are listed in Appendix Table 3.

**Costs of White Goods Management**

Counties may use proceeds from the white goods advance disposal fee for daily expenses incurred in recycling white goods. The Revenue Department disburses the proceeds quarterly. White goods recycling programs are not self-sustaining in most counties and require these subsidies. Counties may also use the funds for one-time expenses such as purchasing specialized equipment and making site improvements to better manage white goods.

Ninety-eight counties reported spending a total of $5,511,208 for white goods management during FY1999-2000 (Appendix - Table 1). This included $3,757,612 for daily costs such as hauling, freon extraction, and labor. Counties spent $1,595,051 on capital improvements, such as loaders, site improvements, and containers. In addition, counties reported spending $158,545 for cleanups of illegally dumped white goods. Daily operating costs varied greatly among the counties due in part to reporting, level of services provided, geography and access to recycling markets.

Counties reporting the highest and lowest daily operating costs (excluding capital improvements) for white goods management were:

<table>
<thead>
<tr>
<th>Highest Operating Costs Reported</th>
</tr>
</thead>
<tbody>
<tr>
<td>County</td>
</tr>
<tr>
<td>--------</td>
</tr>
<tr>
<td>Cumberland</td>
</tr>
<tr>
<td>Northampton</td>
</tr>
<tr>
<td>Durham</td>
</tr>
<tr>
<td>Tyrrell</td>
</tr>
<tr>
<td>Robeson</td>
</tr>
<tr>
<td>Montgomery</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Lowest Operating Costs Reported</th>
</tr>
</thead>
<tbody>
<tr>
<td>County</td>
</tr>
<tr>
<td>--------</td>
</tr>
<tr>
<td>Person</td>
</tr>
<tr>
<td>Cabarrus</td>
</tr>
<tr>
<td>Lincoln</td>
</tr>
<tr>
<td>Transylvania</td>
</tr>
<tr>
<td>Iredell</td>
</tr>
<tr>
<td>Guilford</td>
</tr>
</tbody>
</table>

* Estimate based on assumption that average appliance weight is 80 pounds.

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Counties with high per unit costs tend to have strong programs, cost allocation plans, the absence of a strong market or a combination of these factors. Counties with little or no costs to dispose discarded white goods tend to have minimal programs, poor record keeping, access to a strong market or a combination of these factors. Some metals recyclers have been willing to remove white goods from county collection sites at no cost and provide CFCs recovery in order to have access to the scrap metal. However, some counties that are not near metals recyclers do incur significant costs for transportation and must recover CFCs themselves.

Examples of capital improvements needed for white goods management are concrete pads, elevated platforms and ramps, overhead shelters and storage sheds for CFCs extraction equipment. Many counties have also found it necessary to purchase several roll-off containers for white goods management.

**White Goods Tonnage Collected by Counties**

Counties reported receiving 55,562 tons of white goods during FY 1999-2000 (Appendix - Table 2). Since white goods contain significant amounts of recyclable metals, they are included in overall scrap metal recycling programs. Exact tonnages were generally unavailable since most counties do not segregate white goods from other scrap metals.

The estimated tonnage of white goods managed has been reported by the counties since 1991 in annual county solid waste reports

<table>
<thead>
<tr>
<th>Year (FY)</th>
<th>Tonnage</th>
<th>Estimated number of appliances*</th>
<th>Estimated number of appliances per capita</th>
</tr>
</thead>
<tbody>
<tr>
<td>1991-92</td>
<td>25,749</td>
<td>644,000</td>
<td>0.10</td>
</tr>
<tr>
<td>1992-93</td>
<td>28,769</td>
<td>719,000</td>
<td>0.11</td>
</tr>
<tr>
<td>1993-94</td>
<td>34,126</td>
<td>853,000</td>
<td>0.12</td>
</tr>
<tr>
<td>1994-95</td>
<td>41,296</td>
<td>1,032,000</td>
<td>0.15</td>
</tr>
<tr>
<td>1995-96</td>
<td>37,095</td>
<td>927,000</td>
<td>0.13</td>
</tr>
<tr>
<td>1996-97</td>
<td>46,358</td>
<td>1,159,000</td>
<td>0.16</td>
</tr>
<tr>
<td>1997-98</td>
<td>39,849</td>
<td>996,000</td>
<td>0.13</td>
</tr>
<tr>
<td>1998-99</td>
<td>47,992</td>
<td>1,200,000</td>
<td>0.16</td>
</tr>
<tr>
<td>1999-00</td>
<td>55,562</td>
<td>1,389,050</td>
<td>0.18</td>
</tr>
</tbody>
</table>

* Estimate based on the assumption that the average appliance weight is 80 pounds.

Since white goods have value in the scrap metal market, a significant number of white goods are handled outside the county programs. Instead retailers and individuals take them directly to metal dealers. Counties typically provide a collection site for white goods and other scrap metals at the county landfill transfer station. Metals are then transported to various processors for recycling.

Many counties accept white goods at convenience centers located throughout the county. These are usually hauled to the white goods collection center at the landfill or to a transfer station for processing and shipping to a metal recycling company.
White Goods Management Account

The White Goods Management Account was established to assist counties that incur costs exceeding their normal share of the advance disposal fee revenue. The account receives 20 percent of the revenue from the white goods advance disposal fee. It also receives funds that counties forfeit when their surplus exceeds the threshold amount.

Not all counties received adequate funding for the daily costs of their white goods management program. The most frequently cited reason was an extensive county collection program. Some counties with a low cost per ton incurred deficits due to high volume.

The account began FY 1999-2000 with $3,633,135 and ended with $4,173,533 as shown below:

<table>
<thead>
<tr>
<th>WHITE GOODS DISPOSAL ACCOUNT BALANCE FY 1999-2000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Beginning Balance (July 1, 1999)</td>
</tr>
<tr>
<td>Funds Received during 1999-2000</td>
</tr>
<tr>
<td>Total Funds Available 1999-2000</td>
</tr>
<tr>
<td>Grants Awarded or Reserved 1999-2000</td>
</tr>
<tr>
<td>Ending Balance (June 30, 2000)</td>
</tr>
</tbody>
</table>

White Goods Management Account Grants

Grants totaling $485,424.68 were distributed to 25 counties in April 2000 for losses incurred during July - December 1999. (Table 1) Grants totaling $474,670.74 were distributed in October 1999 to 27 counties for losses incurred during January - June 2000. (Table 2) Capital improvement grants to fifteen counties totaled $1,157,063. This includes funds actually awarded and reserved. (Table 3)
**Table 1**  
Grant Awards from the White Goods Disposal Account for Losses Incurred During July December 1999

<table>
<thead>
<tr>
<th>County</th>
<th>Advance Disposal Fee Proceeds Received For 6 Month Period</th>
<th>Grant Request For Cost Over-Run</th>
<th>Amount Of Grant Awards</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alleghany</td>
<td>$2,054.87</td>
<td>$5,963.24</td>
<td>$5,963.24</td>
</tr>
<tr>
<td>Ashe</td>
<td>$2,361.58</td>
<td>$8,796.67</td>
<td>$8,796.67</td>
</tr>
<tr>
<td>Brunswick</td>
<td>$14,306.55</td>
<td>$24,222.45</td>
<td>$24,222.45</td>
</tr>
<tr>
<td>Camden</td>
<td>$1,356.00</td>
<td>$2,141.47</td>
<td>$2,141.47</td>
</tr>
<tr>
<td>Carteret</td>
<td>$12,596.00</td>
<td>$9,241.93</td>
<td>$9,241.93</td>
</tr>
<tr>
<td>Chatham</td>
<td>$9,763.41</td>
<td>$26,881.59</td>
<td>$26,881.59</td>
</tr>
<tr>
<td>Cleveland</td>
<td>$19,511.94</td>
<td>$102,563.59</td>
<td>$102,563.59</td>
</tr>
<tr>
<td>Columbus</td>
<td>$11,087.08</td>
<td>$249.12</td>
<td>$249.12</td>
</tr>
<tr>
<td>Craven</td>
<td>$18,917.26</td>
<td>$52,740.64</td>
<td>$52,740.64</td>
</tr>
<tr>
<td>Currituck</td>
<td>$3,647.93</td>
<td>$20,878.61</td>
<td>$20,878.61</td>
</tr>
<tr>
<td>Davie</td>
<td>$0.00</td>
<td>$12,876.74</td>
<td>$12,876.74</td>
</tr>
<tr>
<td>Duplin</td>
<td>$4,409.65</td>
<td>$31,320.40</td>
<td>$31,320.40</td>
</tr>
<tr>
<td>Edgecombe</td>
<td>$11,626.00</td>
<td>$1,088.94</td>
<td>$1,088.94</td>
</tr>
<tr>
<td>Graham</td>
<td>$1,585.94</td>
<td>$18,298.86</td>
<td>$18,298.86</td>
</tr>
<tr>
<td>Lenoir</td>
<td>$12,452.61</td>
<td>$30,827.16</td>
<td>$30,827.16</td>
</tr>
<tr>
<td>Macon</td>
<td>$5,983.27</td>
<td>$6,844.25</td>
<td>$6,844.25</td>
</tr>
<tr>
<td>Madison</td>
<td>$3,993.95</td>
<td>$1,322.13</td>
<td>$1,322.13</td>
</tr>
<tr>
<td>Mitchell</td>
<td>$3,108.00</td>
<td>$12,591.69</td>
<td>$12,591.69</td>
</tr>
<tr>
<td>Pe/Ch/Ga</td>
<td>$7,507.00</td>
<td>$878.85</td>
<td>$878.85</td>
</tr>
<tr>
<td>Pender</td>
<td>$8,100.54</td>
<td>$42,124.46</td>
<td>$42,124.46</td>
</tr>
<tr>
<td>Pitt</td>
<td>$26,916.00</td>
<td>$2,192.84</td>
<td>$2,192.84</td>
</tr>
<tr>
<td>Rockingham</td>
<td>$19,053.93</td>
<td>$14,980.07</td>
<td>$14,980.07</td>
</tr>
<tr>
<td>Tyrrell</td>
<td>$827.82</td>
<td>$2,364.18</td>
<td>$2,364.18</td>
</tr>
<tr>
<td>Washington</td>
<td>$2,784.85</td>
<td>$6,885.62</td>
<td>$6,885.62</td>
</tr>
<tr>
<td>Yancey</td>
<td>$3,523.81</td>
<td>$47,149.18</td>
<td>$47,149.18</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$207,475.99</strong></td>
<td><strong>$485,424.68</strong></td>
<td><strong>$485,424.68</strong></td>
</tr>
</tbody>
</table>

April 9, 2001
<table>
<thead>
<tr>
<th>County</th>
<th>Advance Disposal Fee Proceeds Received For 6-Month Period</th>
<th>Grant Request For Cost Over-Run</th>
<th>Amount Of Grant Awards</th>
</tr>
</thead>
<tbody>
<tr>
<td>Alleghany</td>
<td>$1,944.50</td>
<td>$241.43</td>
<td>$241.43</td>
</tr>
<tr>
<td>Ashe</td>
<td>$4,676.35</td>
<td>$8,913.48</td>
<td>$8,913.48</td>
</tr>
<tr>
<td>Brunswick</td>
<td>$13,283.12</td>
<td>$28,969.48</td>
<td>$28,969.48</td>
</tr>
<tr>
<td>Chatham</td>
<td>$9,065.00</td>
<td>$28,604.00</td>
<td>$28,604.24</td>
</tr>
<tr>
<td>Cherokee</td>
<td>$0.00</td>
<td>$282.00</td>
<td>$282.00</td>
</tr>
<tr>
<td>Cleveland</td>
<td>$18,116.14</td>
<td>$76,080.66</td>
<td>$76,080.66</td>
</tr>
<tr>
<td>Craven</td>
<td>$17,564.00</td>
<td>$61,994.86</td>
<td>$61,994.86</td>
</tr>
<tr>
<td>Currituck</td>
<td>$3,327.40</td>
<td>$21,323.26</td>
<td>$21,323.26</td>
</tr>
<tr>
<td>Duplin</td>
<td>$4,563.23</td>
<td>$38,752.92</td>
<td>$38,752.92</td>
</tr>
<tr>
<td>Edgecombe</td>
<td>$10,794.38</td>
<td>$6,265.84</td>
<td>$6,265.84</td>
</tr>
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The White Goods Management Account can be used for grants to reimburse counties that incurred deficits the previous six months for necessary equipment purchases or site improvements. In FY 1999-2000, fifteen counties received grants under this program.

**Table 3**  
**Grant Awards and Reserved Funds From the White Goods Disposal Account for Capital Improvements in FY 1999-00**

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<th>County</th>
<th>Grant Amount</th>
<th>Explanation</th>
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### Appendix Table 3 - Allocation of Disposal Fee Proceeds to Counties

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<th>Undesignated Ending Balance</th>
<th>Threshold *</th>
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* Calculated by dividing undesignated ending balance by disposal tax allocation. (Counties that exceed 25% are ineligible for disposal tax proceeds).
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<th>Disposal Tax Allocation</th>
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<th>Threshold*</th>
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* Calculated by dividing undesignated ending balance by disposal tax allocation. (Counties that exceed 25% are ineligible for disposal tax proceeds).
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<th>Threshold*</th>
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<td>$215,375.00</td>
<td>423%</td>
</tr>
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<td>Richmond</td>
<td>$18,651.74</td>
<td>$53,104.00</td>
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</tr>
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<td>Robeson</td>
<td>$46,900.88</td>
<td>($6,968.00)</td>
<td>0%</td>
</tr>
<tr>
<td>Rockingham</td>
<td>$36,744.82</td>
<td>($5,570.00)</td>
<td>0%</td>
</tr>
<tr>
<td>Rowan</td>
<td>$51,117.17</td>
<td>$404,764.00</td>
<td>792%</td>
</tr>
<tr>
<td>Rutherford</td>
<td>$24,614.86</td>
<td>($11,111.00)</td>
<td>0%</td>
</tr>
<tr>
<td>Sampson</td>
<td>$21,850.71</td>
<td>$167,546.00</td>
<td>767%</td>
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<tr>
<td>Scotland</td>
<td>$14,427.66</td>
<td>$0.00</td>
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<tr>
<td>Stanly</td>
<td>$22,790.96</td>
<td>($30,781.00)</td>
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<tr>
<td>Stokes</td>
<td>$17,705.37</td>
<td>$2,416.00</td>
<td>14%</td>
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<tr>
<td>Surry</td>
<td>$27,841.34</td>
<td>($12,025.00)</td>
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<tr>
<td>Swain</td>
<td>$4,987.24</td>
<td>($23,451.00)</td>
<td>0%</td>
</tr>
<tr>
<td>Transylvania</td>
<td>$11,605.73</td>
<td>($245,036.00)</td>
<td>0%</td>
</tr>
</tbody>
</table>

* Calculated by dividing undesignated ending balance by disposal tax allocation. (Counties that exceed 25% are ineligible for disposal tax proceeds).
<table>
<thead>
<tr>
<th>County</th>
<th>Disposal Tax Allocation</th>
<th>Undesignated Ending Balance</th>
<th>Threshold*</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tyrrell</td>
<td>$1,596.42</td>
<td>$1,044.00</td>
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<td>Union</td>
<td>$45,130.26</td>
<td>$101.00</td>
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<td>Vance</td>
<td>$17,087.27</td>
<td>($97,988.00)</td>
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<td>Wake</td>
<td>$235,601.95</td>
<td>$878,968.00</td>
<td>373%</td>
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<td>Warren</td>
<td>$7,753.02</td>
<td>$19,008.00</td>
<td>245%</td>
</tr>
<tr>
<td>Washington</td>
<td>$5,370.48</td>
<td>($55,760.00)</td>
<td>0%</td>
</tr>
<tr>
<td>Watauga</td>
<td>$16,778.26</td>
<td>($6,801.00)</td>
<td>0%</td>
</tr>
<tr>
<td>Wayne</td>
<td>$46,437.73</td>
<td>($15,344.00)</td>
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</tr>
<tr>
<td>Wilkes</td>
<td>$25,951.44</td>
<td>$172,437.00</td>
<td>664%</td>
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<td>Wilson</td>
<td>$28,437.66</td>
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<tr>
<td>Yadkin</td>
<td>$14,614.54</td>
<td>$0.00</td>
<td>0%</td>
</tr>
<tr>
<td>Yancey</td>
<td>$6,795.55</td>
<td>($134,833.00)</td>
<td>0%</td>
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</tbody>
</table>

* Calculated by dividing undesignated ending balance by disposal tax allocation. (Counties that exceed 25% are ineligible for disposal tax proceeds).
White Goods Special Report

This report on the management of white goods is required by House Bill 1854 (Session Law 2000-109), which states:

The Department of Environment and Natural Resources shall study issues related to the scrap tire disposal tax and the white goods disposal tax. This study shall include an evaluation of whether the amount of the scrap tire disposal tax and the amount of the white goods disposal tax should be altered and whether the distribution of the proceeds of these taxes should be reapportioned. The Department shall report its findings and recommendations, including any legislative proposals, to the Environmental Review Commission no later than October 1, 2000.

This report presents information reported by the counties from 1993 through 1999. Counties are required to report annually on their white goods programs to the Local Government Commission through the Annual Financial Information Report (AFIR).

Findings

♦ County governments are managing white goods in increasing numbers each year.
♦ The counties have improved their white goods management and continue to improve program performance and accountability.
♦ The counties will continue to rely on the proceeds of the white goods disposal tax in order to accept white goods at no charge to the disposer.
♦ The adjustments to the white goods disposal tax made by the General Assembly in 1998 appear to have adequately addressed the problems associated with fund surpluses.
♦ The current white goods disposal tax is adequate and its allocation is appropriate to meet county needs.

White Goods Program Developments

"White goods" are defined in GS 130A-290 (a)(44) as: "refrigerators, ranges, water heaters, freezers, unit air conditioners, washing machines, dishwashers, and clothes dryers, and other similar domestic and commercial large appliances."
White goods are classified as "special waste" and are more difficult to manage than general solid waste. They generally have lower market value than other forms of scrap metals and there are environmental concerns about chlorofluorocarbon refrigerants (CFCs) in appliances such as refrigerators and freezers.

Historically, county landfills have designated an area for scrap metals, including white goods, and sold or given away the metals for recycling. Management practices have varied greatly across the state and proper management of disposed white goods has received low priority. Many counties have traditionally charged the public special disposal fees for white goods because of the extra costs incurred in managing them. As a result many white goods were dumped in woodlands, streams, and down road banks. The presence of dumped white goods often encouraged dumping of other types of wastes, such as tires, shingles, and household garbage.

White goods were banned from landfill disposal in 1989 to encourage recycling and proper management. More comprehensive white goods management laws were enacted in 1993, which included a white goods disposal tax to cover the cost of white goods management. Counties are prohibited from charging disposal fees for white goods since they are funded by the proceeds of the disposal tax. Counties are required to ensure proper removal and disposal of CFCs.

In 1998 the white goods program was changed significantly by the General Assembly. The white goods tax was lowered resulting in 40% less revenue. Counties holding surplus funds were prohibited from receiving further distributions of tax proceeds until they demonstrated eligibility to the Solid Waste Section. These adjustments to the program went into effect during FY 1998-99, and the county reports indicated that these changes had the desired effects on the program. The impact of these recent legislative changes and the need for any further changes will be discussed in this report.

The White Goods Disposal Tax
The white goods disposal tax was imposed in 1993 at the rate of $10 per item that contained freon (freezers, refrigerators, etc) and $5 for items without freon (stoves, washing machines, etc). In 1998 Senate Bill 124 reduced the tax to $3 for all types of white goods.

The white goods disposal tax is collected at the point of sale of new white goods. Retailers remit funds to the NC Department of Revenue. Funds collected in FY 1998-99 were:

Total collections - $4.7 million
Department of Revenue collection costs - $176,000
Net amount for distribution - $4.5 million
The net proceeds are distributed by the Department of Revenue in three ways:

- **72%** - Distributed directly to counties - ($3.3 million in 1998-99)
- **20%** - White Goods Management Account - ($0.9 million in 1998-99)
- **8%** - Waste Management Trust Fund - ($360,000 in 1998-99)

Seventy-two percent of the proceeds are distributed directly to the counties. Each county is allocated funds based on its population. The Division of Waste Management administers the White Goods Management Account and receives 20% of the net proceeds. This account is used to provide grants to counties that do not receive adequate funding for white goods management. The Waste Management Trust Fund is administered by the Division of Pollution Prevention and Environmental Assistance (DPPEA) and receives 8% of the net proceeds. This fund is used for recycling grants for counties.

**Successes of the white goods program**

Over the past seven years the white goods program has adequately funded all counties in their development of facilities to manage discarded white goods. While some counties have been more aggressive than others in developing an infrastructure, all counties provide:

- At least one white goods collection site
- Free disposal to the public and industry

![Total Spending for White Goods Management](chart)

Many counties have been very aggressive in using their funding to establish an extensive infrastructure for collection and recycling of discarded white goods. This includes:

- Countywide network of collection sites
- Hauling equipment to transport white goods to a central collection site
- Site improvements at the central collection site to enable processing of white goods metals to obtain the best recycling market prices
- CFCs and fluids recovery systems
A countywide network of collection sites is desirable since it makes it more convenient for the public to properly dispose white goods. This reduces the likelihood that the white goods will be illegally dumped and ensures correct handling of CFCs.

Illegal dumping

A major accomplishment of the white goods program has been the drastic reduction in illegal dumping of white goods. Over the past eight years the numbers of white goods managed by the counties has nearly doubled.

Total Tonnage Collected by the 100 Counties

It is assumed that most of these additional white goods were being mishandled until white goods laws were passed. A large percentage of them were likely illegally disposed in streams, woodlands, and down road banks.

The Solid Waste Section field operations branch has observed, but not quantified, the decrease in illegal dumping of refrigerators, freezers, and other white goods.

Even with free disposal at county sites some illegal dumping does continue. This may be due to reluctance to haul discarded white goods to distant county collection sites. Counties can address this problem by having several collection sites distributed throughout the county. Most counties that have a number of sites place a special container at their convenience centers. Counties that have provided a number of collection sites have found that their white goods tonnage increases significantly.

The white goods program has also provided funds and equipment for counties to clean up existing white goods dumps. Some counties have trucks with knuckleboom loaders and are aggressively cleaning up dumped white goods.
Senate Bill 124 in 1998 took steps to further encourage counties to initiate cleanup of illegal dumps containing white goods. It stated that counties may use proceeds of the white goods disposal tax to remove white goods and any other type of waste, as long as the site has more than 50 percent white goods. Sites with less than 50 percent white goods may use these funds to pay for the portion of costs incurred for removing and disposing white goods.

**Reduction of the White Goods Disposal Tax in 1998**

The white goods disposal tax was imposed in 1993 at the rate of $10 per item that contained freon (freezers, refrigerators, etc) and $5 for items without freon (stoves, washing machines, etc). The total annual tax collections ranged from $7.5 - $7.8 million. The counties received about $6 million of the proceeds.

![Chart showing total county spending on white goods compared with income](chart)

The total disposal tax collected exceeded the amount being spent and many counties began to develop surpluses. This was partly due to a strong recycling market for scrap metal and lower than expected costs for CFCs removal. Many counties implemented adequate programs but found that management costs were not as high as anticipated.

Surpluses also developed due to the lack of effort by some counties. These counties had inadequate programs which badly needed improvements, but they were unwilling to spend the funds they received. Many of these counties have subsequently made the needed improvements and depleted their reserves.
By 1997 the counties had accumulated about $10 million. This showed that the white goods program was overfunded and that the white goods disposal tax should be reduced.

In 1998 Senate Bill 124 reduced the tax to $3 for all white goods being sold, which reduced total collections by 40%. The charts illustrate the changes that occurred in FY 1998-99 as a result of Senate Bill 124.

**Impact of Legislative Changes in 1998 (SB 124)**

Lowering the tax to $3 per white goods sold had the following effects in FY 1998-99 in comparison with the previous year:

- There was a 39% decline in total tax collections, with collections reduced from $7.7 million to $4.7 million.
- There was a 42% decline in the allocation of tax proceeds for counties, with distributions reduced from $5.7 million to $3.0 million.
- The regular allocation to the White Goods Management Account was reduced by 40%. (However, the account receives additional funds which are forfeited by the counties).
- An additional fourteen counties ran short of funds, and the counties requested 51% more in grants from the white goods management account.

Total county surpluses decreased by $1.2 million in 1998-99 and are projected to decrease further in FY 1999-00. (Data for 1999-00 will not be available from the counties until January 2001).
Impact of White Goods Disposal Tax Reduction

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Tax Collections</td>
<td>$7.7 million</td>
<td>$4.7 million</td>
<td>- 39%</td>
</tr>
<tr>
<td>Allocation of Tax Proceeds</td>
<td>$5.7 million</td>
<td>$3.0 million</td>
<td>- 42%</td>
</tr>
<tr>
<td>Allocation to White Goods Mgmt Acct</td>
<td>$1,513,937.63</td>
<td>$910,897</td>
<td>- 40%</td>
</tr>
<tr>
<td>Funds Forfeited by Counties</td>
<td>$0</td>
<td>$800,000</td>
<td>NA</td>
</tr>
<tr>
<td>Number of White Goods Mgmt Acct Grants to Counties</td>
<td>18</td>
<td>32</td>
<td>+ 78%</td>
</tr>
<tr>
<td>Total Grants Awarded for Daily Costs</td>
<td>$351,066</td>
<td>$530,668</td>
<td>+ 51%</td>
</tr>
</tbody>
</table>

Counties Ineligible for Proceeds of the White Goods Disposal Tax

Senate Bill 124 required that counties holding surplus funds be ineligible for proceeds of the white goods disposal tax. Counties may have surplus funds of up to 25% of their annual share of the proceeds before becoming ineligible.


This change in the white goods program had the intended effects. Counties that have surpluses due to low management costs (close proximity to recyclers, etc) will no longer receive funds from the program.

Many counties that had previously refused to spend their funds to make needed improvements have been motivated by this "use it or lose it" approach in the law to make changes.
White Goods Management Account
The White Goods Management Account was established to assist counties that incur costs exceeding their normal share of the white goods disposal tax revenue. The account receives 20 percent of the revenue from the white goods disposal tax. Additionally, it receives the tax proceeds forfeited by counties with surplus funds.

Not all counties receive adequate funding for the daily costs of their white goods management program. The most frequently cited reason is an extensive county collection program. Some counties with a low cost per ton incurred deficits due to high volume.

After the tax was reduced in 1998 the number of counties requesting grants for daily costs increased from 18 to 32 and the total grant requests increased from $300,000 to almost $500,000. Grant requests for capital improvements and equipment also increased to over $1 million in FY1999-00.
The current balance in the white goods management account is about $4 million. This account appears to be adequately funded to meet current and anticipated county needs. This report does not recommend changing the current allocation. However, it is difficult to project the cash flow in this account and there may be fewer funds for capital improvements after a few years.

Factors currently affecting the account's balance are:

1. The 51% increase in grant requests for daily costs after counties had their funding reduced in 1998. (Also, the counties are making greater efforts in white goods management and consequently spending more each year).
2. The large increase in grant requests for capital improvements (over $1 million in FY 1999-00) because more counties are making needed program improvements.
3. The 40% reduction in the regular funding of the white goods management account in 1998. (The majority of the account's funding now is forfeited funds from ineligible counties). The variable nature of the account's funding since its main source is funds forfeited by counties. If most counties work to regain eligibility the account funding will be greatly reduced.

Conclusions
This report recommends that the white goods disposal tax and its allocation remain the same. Adjustments to the program have already been made by Senate Bill 124 in 1998 and this has corrected the two main problems of:

1. Surplus funding
2. Reluctance of some counties to spend their funds to implement appropriate white goods management programs.

Total county surpluses are decreasing annually because counties are spending more while their income (direct distributions of tax proceeds) has been reduced by 40%. Many counties have had to use their surplus funds to cover costs of their white goods programs.

The counties will continue to be dependent on the white goods disposal tax to provide comprehensive white goods management programs that serve the public, protect the environment, and discourage illegal dumping. The counties are dependent on the tax proceeds to accept white goods at no cost to the disposer.