

**Office of the County Auditor**  
**Auditor's Analysis**

**Council Resolution No. 143-2025**

Introduced: July 7, 2025

Auditor: Diane Zagorski-Kelly

---

Fiscal Impact:

The fiscal impact of this legislation cannot be determined due to implementation timelines and subsequent costs, varying based on the County Administration's priorities and future budget constraints. According to the Department of Public Works (DPW), the County anticipates costs for enhanced service delivery, capital improvements, and expanded education and outreach to be reflected in the County's annual Capital and Operating Budgets over the next ten years.

The Fiscal Year (FY) 2026 Council Approved Capital Budget included a \$500,000 appropriation for the Waste Management Improvements Project (C-0299). Other implementation costs for this plan will be absorbed in the County's Operating Budget across various business areas within the Environmental Service Fund.

According to the Administration, this plan will not generate enhanced revenues and should not require any additional equipment, materials, fleet, or personnel costs. However, there is a potential for savings to the County for diverted waste to recycling. The Administration advised waste disposal costs, currently \$65 per ton, could be reduced as the volume of recycled materials, which currently costs \$27.94 per ton, increases. There is also a diversion benefit to the County which is based on the market value of the material(s) being recycled. Determining the anticipated benefit to the County is challenging primarily due to the high volatility in the pricing for these commodities.

DPW advised the consultant costs to complete this Solid Waste Management plan were expensed to the Environmental Services Fund in FY 2024 for approximately \$61,700.

Purpose:

Council Resolution 143-2025 seeks approval for a ten-year Solid Waste Management Plan prepared by the DPW to cover the period of 2025 - 2034.

Other Comments:

None