



Tompkins County

Solid Waste

Report of Examination

Period Covered:

January 1, 2013 — July 7, 2014

2014M-336



Thomas P. DiNapoli

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State of New York Office of the State Comptroller

Division of Local Government and School Accountability

February 2015

Dear County Officials:

A top priority of the Office of the State Comptroller is to help local government officials manage government resources efficiently and effectively and, by so doing, provide accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of local governments statewide, as well as compliance with relevant statutes and observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations and County Legislature governance. Audits also can identify strategies to reduce costs and to strengthen controls intended to safeguard local government assets.

Following is a report of our audit of Tompkins County, entitled Solid Waste. This audit was conducted pursuant to Article V, Section 1 of the State Constitution and the State Comptroller's authority as set forth in Article 3 of the New York State General Municipal Law.

This audit's results are resources for local government officials to use in effectively managing operations and in meeting the expectations of their constituents. If you have questions about this report, please feel free to contact the local regional office for your county, as listed at the end of this report.

Respectfully submitted,

*Office of the State Comptroller
Division of Local Government
and School Accountability*

Introduction

Background

Tompkins County (County) is located in the Southern Tier of New York State. The County has approximately 101,500 residents and is governed by a 14-member County Legislature. The County Administrator is the County's chief executive officer and is responsible, along with other administrative staff, for the County's day-to-day management.

The County's Solid Waste Management Department (Department) provides recycling and solid waste services to County residents, educational institutions, businesses and other organizations. The Department provides seven programs: Administration, Household Hazardous Waste Management, Old Landfills and Facilities, Recycling, Recycling Collection, Solid Waste Disposal and Waste Reduction.¹ The Department is run by the Solid Waste Manager (Manager). The Facilities and Infrastructure Committee, comprised of five Legislators, oversees the Department. Two County landfills were closed, as required by State mandate, approximately 20 years ago because they did not meet landfill requirements. Currently, the County does not have an active landfill. Instead, the County contracts with a private carrier to haul waste to a landfill in Ontario County. The County has instituted a "pay as you throw" program in which residents pay to dispose of waste either through the use of trash tags (for curbside pickup) or punch cards or fees per car load (for transfer station drop-offs). The Department's budgeted appropriations for fiscal year 2014 totaled \$6.3 million. These appropriations were funded primarily by user fees, grants and sales of recyclables.

Objective

The objective of our audit was to determine if performance measures were being used within the Department. Our audit addressed the following related question:

- Did the Department use performance measures to ensure waste reduction?

Scope and Methodology

We examined performance measures of the Department for the period January 1, 2013 through July 7, 2014. To analyze the Department's financial trends, we extended our audit scope period back to January 1, 2011.

We conducted our audit in accordance with generally accepted government auditing standards (GAGAS). More information on

¹ See Appendix A

such standards and the methodology used in performing this audit is included in Appendix C of this report.

**Comments of
Local Officials**

The results of our audit have been discussed with County officials, and their comments, which appear in Appendix B, have been considered in preparing this report.

Solid Waste

It is very important for municipalities to reduce the impact that their solid waste streams have on the environment by implementing practices that reduce solid waste and greenhouse gases emitted from landfills. One way to achieve this is for the Department to establish and monitor performance measures. Meaningful performance measures assist officials in identifying financial and program results, evaluating past resource decisions, facilitating qualitative improvements and communicating service and program results to the community.

The Department uses performance measures to track waste reduction. After the closure of the last County landfill in 1992, County officials adopted a 20-year plan focused on diverting waste to reduce the impact of the County's waste stream on the environment as well as avoid the capital costs of constructing a new landfill. In 2006, the Manager updated the plan by tracking performance measures to reduce the County's waste stream. The County's goal is to reduce waste to 2.9 pounds per person per day by 2016.² From 2012 to 2013, the County reduced waste from 3.7 pounds per person per day to 3.5 pounds per person per day and projects to reduce waste to 3.3 pounds³ per person per day in 2014.

To achieve this goal, the Manager has instituted various recycling programs to divert waste from the landfill (see Appendix A for a list of programs) and monitors program effectiveness by tracking results at least quarterly. In addition to performing financial analyses, the Manager monitors tonnage of waste diverted and makes decisions on whether to expand a program based on this information.⁴ For example, the Food Scraps Recycling program,⁵ which began as a pilot program in 2012, included curbside pick-up as well as a drop location. Because of the high level of participation, the Manager

² In 2013, the County began tracking waste generated as pounds per person per day, which was driven by the United States Environmental Protection Agency and the New York State Department of Environmental Conservation (DEC). The County's initial goal set in 2006 was to reduce waste by 75 percent by 2016.

³ We originally verified the County's solid waste projection for 2014 as of July 21, 2014. At the end of our fieldwork, County officials had not completed their annual report to DEC for 2014, but we verified that the solid waste projection of 3.3 pounds per person per day is still the most up-to-date, realistic projection.

⁴ The Facilities and Infrastructure Committee provides oversight of the Department, and members of the committee told us the Manager is driving the County's green initiatives relating to the Department.

⁵ See Appendix A for a description of this program.

has expanded the program by increasing curbside pick-up and drop locations. Further, the Manager has plans to add two drop locations in 2015.

Over the last three completed fiscal years (2011 through 2013), the recycling program has saved the County more than \$1.4 million (see Figure 1).

Figure 1: Results of County Recycling Program (2011 – 2013)	
Total Revenues	\$7,384,530
Total Expenditures	\$7,903,199
Results of Operations	(\$518,669)
Additional Cost of Waste Disposal (if not recycled) ^a	\$1,964,810
Net Savings	\$1,446,141
^a This figure is calculated based on the total tonnage of waste diverted multiplied by the landfill haul price per ton. We did not account for any potential revenue that could offset this figure because an accurate estimate could not be determined.	

As a result of the programs, not only did the County generate additional revenue from the sales of recycled commodities (which totaled \$2.5 million and is included in the total revenues in Figure 1),⁶ the waste diverted has increased each year. A total of 43,532 tons of waste was diverted during the period. This is the equivalent of the annual greenhouse gas emissions from 25,539 passenger vehicles or of the carbon dioxide emissions avoided by installing 33 wind turbines.⁷ In addition, the County projects to average 3.3 pounds of waste per person per day, which is much lower than the State average of 4.5 pounds.⁸ Due to these benefits, County officials and the Manager continue to expand the recycling programs. We commend County officials for implementing these programs, reducing waste and monitoring performance to continue to improve results.

⁶ Revenues also include disposal fees charged to residents.

⁷ Environmental Protection Agency website, <http://www.epa.gov/cleanenergy/energy-resources/calculator.html>

⁸ DEC website, <http://www.dec.ny.gov/chemical/294.html>

APPENDIX A

DEPARTMENT PROGRAMS

The Administration program provides assistance to implement Department programs, provides customer service for program users, prepares annual budgets and contracts, manages Department revenues and expenditures, handles dissemination of division policies and procedures, schedules appointments for household hazardous waste events and submits service requests on missed pick-ups for curbside collection.

The Household Hazardous Waste Management program provides safe, environmentally sound and cost effective management of household and Conditionally Exempt Small Quantity Generators' hazardous waste at the County's Recycling Facility.

The Old Landfills and Facilities program monitors and maintains the closed landfill in compliance with applicable federal and State regulations and ensures compliance with closure requirements through regular inspections and sampling.

The Recycling program provides a local facility to process and market recyclable materials collected through curbside and drop-off programs including educational information, direct assistance and community support for recycling and composting. It also provides a program to comply with all applicable federal, State and local laws for the management of recycling and to support of an overall goal of 75 percent waste reduction by 2016. It also provides outreach support and food scrap recycling.

- Food Scraps Recycling Program – Through this program, participants receive a free kitchen caddy, biodegradable bags and a five-gallon bucket.
- ReBusiness Program – Through this program, the County partners with area businesses where they agree to make changes to divert waste from the landfill. In exchange, they receive free recycling bins and free food scrap processing.

The Recycling Collection program provides for convenient, cost-effective residential recycling opportunities through curbside collection and a public drop-off area at the Recycling and Solid Waste Center. In addition, it enforces all applicable federal, State and local laws for mandatory recycling.

The Solid Waste Disposal program provides a safe, environmentally sound and cost-effective strategy to landfill the non-recoverable waste generated in the County. Also, it provides a program to enforce all applicable federal, State and local laws for the management of solid waste.

The Waste Reduction program reduces both the volume and toxicity of the waste stream by providing waste reduction, reuse and green purchasing programs and education to businesses, schools, municipalities and residents. The program also supports the County in achieving its waste reduction goal.

APPENDIX B

RESPONSE FROM LOCAL OFFICIALS

The local officials' response to this audit can be found on the following page.



Tompkins County Department of Administration

125 East Court Street
Ithaca, NY 14850
Phone: (607) 274-5551
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COUNTY ADMINISTRATOR
Joe Mareane
DEPUTY COUNTY ADMINISTRATOR
Paula E. F. Younger

"Promoting excellence in County operations while respecting the needs of the people we serve."

February 20, 2015

Mr. H. Todd Eames, Chief Examiner
NYS Office of the Comptroller
State Office Building, Suite 1702
44 Hawley Street
Binghamton, NY 13901-4417

Dear Mr. Eames,

We wish to thank the Comptroller's staff for their examination of the Tompkins County Solid Waste Division (2014M-336). The report was intended to determine the extent to which the Division uses performance measures to track progress in meeting its waste reduction goals.

The examination is thorough, complete, accurate, and insightful. Moreover, the OSC staff conducted the review with professionalism and respect for the County staff who were involved.

It is our belief that the report will help Tompkins County sustain its efforts to expand the use of performance measures in other areas of County government, but also provide guidance to other local governments and agencies who wish to develop such measures.

Respectfully,

Michael Lane, Chair
Tompkins County Legislature

Joe Mareane
Tompkins County Administrator

Cc: Barbara Eckstrom, Manager, Solid Waste Division

APPENDIX C

AUDIT METHODOLOGY AND STANDARDS

During this audit we examined the operations of the Department for the period January 1, 2013 to July 7, 2014. To analyze the Department's financial trends, we extended our audit scope period back to January 1, 2011. To accomplish the objective of this audit, we performed the following procedures:

- We interviewed Department officials to gain an understanding of the County's solid waste practices, the reasoning behind the programs and the County's plan for the Department.
- We reviewed annual reports submitted by the County to the DEC from 2011 to 2013 to determine the tonnage of solid waste moved to the landfill as well as the tonnage of solid waste diverted from the landfill.
- We calculated the amount of metric tons of carbon equivalent (MTCE) saved from entering the environment by using figures reported by the United States Environmental Protection Agency for the amount of MTCE emitted for every ton of solid waste diverted from the landfill by the recycling programs.
- We calculated the results of operations for the Department for 2011 to 2013.

We conducted this performance audit in accordance with GAGAS. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

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