

SANITATION AND RECYCLING SERVICE FEES AND LOCATIONS

CITY OF NEW ORLEANS

PERFORMANCE AUDIT SERVICES

**Data Analytics Unit
August 19, 2026**

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August 19, 2026

The Honorable J. Cameron Henry, Jr.,
President of the Senate
The Honorable Phillip R. Devillier,
Speaker of the House of Representatives

Dear Senator Henry and Representative Devillier:

This report provides the results of our comparison of the number of City of New Orleans (City) sanitation and recycling service locations to the number of service locations billed by the Sewerage and Water Board of New Orleans (SWBNO). In addition, we analyzed the sufficiency of the City's sanitation and recycling fees. I hope this report will benefit you in your legislative decision-making process.

We would like to express our appreciation to the City and SWBNO for their assistance during this review.

Respectfully submitted,



Michael J. "Mike" Waguespack, CPA
Legislative Auditor

MJW/aa

CNO SANITATION AND RECYCLING



Louisiana Legislative Auditor

Michael J. “Mike” Waguespack, CPA



Sanitation and Recycling Service Fees and Locations

City of New Orleans

August 2026

Audit Control # 40260010

Introduction

We compared the number of City of New Orleans (City) sanitation and recycling service locations to the number of service locations billed by the Sewerage and Water Board of New Orleans (SWBNO). We conducted this analysis based on a request from the Mayor of New Orleans to identify and explain any discrepancies between the two numbers. In 2010, the New Orleans Office of the Inspector General found issues with the accuracy of the sanitation service list maintained by the City.¹ In addition, we analyzed the sufficiency of the sanitation and recycling fees. In December 2025, we published a report, [Residential Trash and Recyclables Collection](#), on curbside residential trash collection services in the City. This report reviewed the City’s trash collection frequency, service area changes, contract modifications following Hurricane Ida, and residential sanitation fees.

Key entities. New Orleans’ City Charter² establishes the Department of Sanitation as the entity responsible for the collection and disposal of trash and other refuse, either directly or by contract. The City contracts with three contractors, IV Waste, LLC (IV Waste); Waste Pro of Louisiana, Inc. (Waste Pro); and Richards Disposal, Inc. (Richards Disposal), to provide weekly sanitation and recycling services throughout the City.³ In addition, the City has a cooperative endeavor agreement (CEA) with SWBNO to include a sanitation service fee on monthly sewerage and water bills.⁴ SWBNO retains a 3.0% administrative fee for handling the billing and collection process for the sanitation fee and remits the remaining collected revenue to the City.

Eligible units. Appendix C shows a map of the five service areas in the City as of March 2026, each of which has its own sanitation and recycling services contract. Locations eligible for sanitation and recycling services under these contracts include residential properties with four units or fewer under one roof and most businesses. Properties not eligible for services under these contracts include

¹ <https://nola.ig.gov/media/citizen-verification-project-sanitation-property-survey/>

² Section 4-801

³ Sanitation services are provided daily in Area 5, which includes the French Quarter and Downtown Development District.

⁴ The City currently does not charge a recycling fee to residents for recycling services provided through these contracts, as discussed in detail later in this report.

properties containing more than four units under one roof, hotels, restaurants, bars, locations utilizing dumpster service, unoccupied locations, and locations requiring the removal of more than 96 gallons of solid waste per regular collection.⁵ These ineligible properties must apply for litter abatement⁶ and privately contract for their own sanitation services.

Sanitation and recycling fees and costs per eligible location. City Ordinance⁷ allows sanitation and recycling services to be provided to eligible locations with four or fewer units. It further establishes monthly fees of \$24 or \$48 for sanitation services⁸ and recycling fees of \$1 or \$2 to be paid by residents and businesses respectively for sanitation and recycling services. In calendar year 2025, SWBNO billed at least 143,653 unique service locations, collected \$39,343,612 in sanitation fees, and retained a 3.0% administrative fee of \$1,180,308 per the CEA. SWBNO includes the monthly sanitation fee on each customer's sewerage and water bill based on the number of units serviced per water meter, rather than the physical address receiving sanitation and recycling services. As a result, a location's physical address receiving sanitation and recycling services may differ from its corresponding water meter service location address.

The current sanitation and recycling services contracts, which began in October 2022 for Areas 2 and 3 and April 2024 for Areas 1 and 4,⁹ allow for the City to increase the rates paid to contractors for sanitation and recycling services annually, but City Ordinance does not allow the City to increase the sanitation fee billed to residents to cover these increased costs.¹⁰ Further, the City has not billed for recycling services since Hurricane Katrina in August 2005. As a result, as of July 2026, the monthly fee billed for most eligible service locations remains at \$24 for sanitation services and \$0 for recycling services, while the monthly rate paid to contractors per eligible service location ranges between \$18.80 and \$23.79 for sanitation services and between \$5.26 and \$6.78 for recycling services.¹¹ This requires the City to use general fund revenue to cover the loss incurred due to the difference between the \$24 monthly sanitation fee charged and the \$24.17 to \$30.57 total paid monthly to contractors, as also discussed in our December 2025 report. As a result, the City accumulated a deficit of approximately \$21.1 million from January 2025 through December 2025.

⁵ City of New Orleans Code of Ordinances (City Ordinance) Article I, Section 138-45

⁶ A litter abatement application and affidavit are submitted for approval to SWBNO along with a fee each year for ineligible properties that are required to privately contract sanitation services.

⁷ City Ordinance Sections 138-57 and 138-63

⁸ City Ordinance Section 138-58 allows for a reduced fee of \$10 for any head of household who is 65 years of age or older and whose household income does not exceed the standard for low-income households established by the U.S. Department of Housing and Urban Development.

⁹ The current sanitation and recycling services contract for Area 5 began in December 2025 and was extended through December 22, 2027.

¹⁰ The City also incurs other costs such as tipping fees for trash disposal at the River Birch Landfill and the cost to run its Department of Sanitation.

¹¹ At the onset of the current contracts for Areas 1-4, the City paid contractors a monthly rate per eligible service location between \$16.42 and \$20.45 for sanitation services and between \$4.70 and \$5.83 for recycling services. Area 5 has a flat-rate monthly contract for daily trash collection services in the French Quarter.

Service areas and locations. As of March 2026, the City approved 164,625 eligible service locations in the five service areas to receive sanitation and recycling services provided by the three contractors. The City identified the eligible service locations using a combination of addresses contained in the City's mapping database¹² and additional properties submitted by contractors.¹³ The City is responsible for maintaining the list of all eligible service locations that receive sanitation and recycling services and for verifying the eligibility of all additional service locations submitted by the contractors. Exhibit 1 shows the number of service locations for each service area and contractors as of March 2026, and Appendix C shows a map of the five service areas in the City as of March 2026.

Exhibit 1 Number of Service Locations by Service Area As of March 2026		
Area	Contractor	Service Locations
1	IV Waste	64,404
2	IV Waste	50,623
3	Waste Pro	27,396
4	Richards Disposal	18,179
5	IV Waste	4,023
Total		164,625
Source: Prepared by legislative auditor's staff using information from the City.		

The objective of this review was:

To analyze the sufficiency of the sanitation and recycling fees and discrepancies between the number of City of New Orleans sanitation and recycling service locations and the number of service locations billed by SWBNO.

Our results are summarized on the next page and discussed in detail throughout the remainder of the report. Appendix A-1 contains the City's response, and Appendix A-2 contains SWBNO's response. Appendix B contains our scope and methodology. Appendix C shows a map of the five service areas in the City as of March 2026.

¹² New Orleans Master Address Database (NOMAD) contains address information from various local entities, including the Orleans Parish Assessor and the City's Department of Safety and Permits.

¹³ The contracts allow the trash collection companies to submit additional service locations monthly for approval by the City for the first six months of each contract and semi-annually thereafter.

Objective: To analyze the sufficiency of the sanitation and recycling fees and discrepancies between the number of City of New Orleans sanitation and recycling service locations and the number of service locations billed by SWBNO.

Overall, we found the sanitation and recycling fees are insufficient to cover the cost of providing those services. We also found discrepancies between the number of locations receiving sanitation and recycling services and the number of locations billed for sanitation and recycling services by SWBNO for multiple reasons. Specifically, we found the following:

- **The City does not charge sufficient fees to cover the cost of providing sanitation and recycling services. To account for inflation increases since 2011, the City's current monthly sanitation and recycling fee would have needed to be increased to at least \$34.62. However, the City may have to raise the fee more to ensure it covers its \$21.1 million deficit incurred from January 2025 through December 2025 and sanitation and recycling service contract costs, including tipping fees to dispose of collected trash.** Further, the City pays for all 164,625 service locations to receive recycling services even though only 67,354 (40.9%) locations have received a recycling bin.
- **The City has not established a formal process for routinely updating its eligible service location list, resulting in 12,915 (7.8%) of the 164,625 service locations being potentially improperly included. These inaccuracies include addresses retired by the City that are no longer associated with a structure, addresses that should be retired but were not, and duplicate addresses.** In addition, 8,077 (4.9%) of the 164,625 service locations appear to potentially be ineligible based on property description information from the Orleans Parish Assessor (Assessor).
- **The City does not reconcile service locations with SWBNO data to identify potential issues with the number of units serviced versus the number billed. We found instances where SWBNO billing data identified City service locations as vacant, SWBNO did not bill for service locations, and where the number of units billed by SWBNO did not match the number of units serviced by the City. We also found instances where City data and SWBNO data could not be matched.** In addition, we identified 4,583 service locations that SWBNO had classified as vacant. Further, we found 7,980 locations billed for sanitation services by SWBNO that could not

be matched to locations on the City's list of eligible service locations and were not identified as vacant.

This information is discussed in more detail in the following sections.

The City does not charge sufficient fees to cover the cost of providing sanitation and recycling services. To account for inflation increases since 2011, the City's current monthly sanitation and recycling fee would have needed to be increased to at least \$34.62. However, the City may have to raise the fee more to ensure it covers its \$21.1 million deficit incurred from January 2025 through December 2025 and sanitation and recycling service contract costs, including tipping fees to dispose of collected trash.

From January 2025 through December 2025, the City generated \$38.2 million¹⁴ in sanitation fee revenue but paid \$59.3 million to contractors for sanitation and recycling services and tipping fees. This resulted in the City incurring an approximately \$21.1 million deficit for sanitation and recycling services during this period. City Ordinance does not allow for sanitation and recycling fee increases and appears to be a major factor in the cause of this deficit due to the City not increasing the sanitation or recycling fees since 2011, while the sanitation and recycling service contracts increased annually based on the Consumer Price Index for All Urban Consumers (CPI-U).¹⁵

To account for inflation increases since 2011 the current \$24¹⁶ sanitation and recycling fee would have needed to be increased to at least \$34.62 based on the CPI-U. However, the City may have to raise the fee more to ensure it covers its \$21.1 million deficit incurred from January 2025 through December 2025. The City Council has not increased the sanitation fee since it was set at \$24 in January 2011. According to the Bureau of Labor Statistics' CPI-U, we calculated that the fee would have been \$34.62 in January 2025 if the \$24 sanitation fee had been increased annually since 2011. However, to address the \$21.1 million deficit for sanitation and recycling services in calendar year 2025, an increase of approximately \$12.26 would have needed to be added to the current \$24 monthly fee, resulting in a monthly fee of \$36.26. This increase

¹⁴ This is the amount received after SWBNO retained its 3% administrative fee.

¹⁵ The CPI-U measures the average change over time in the prices paid by urban residents for a market basket of consumer goods and services.

¹⁶ City Ordinance sets monthly sanitation fees at \$24 per month, per unit for locations classified as residential, "business, professional or service office and institution" and \$48 per month, per unit for locations classified as commercial, industrial, and manufacturing. In order to perform the most conservative budget analyses, we only used the lower \$24 fee in our calculations.

was calculated using the 143,653 unique service locations billed at least once by SWBNO for sanitation services in calendar year 2025. However, as discussed in later sections of this report, we found instances where not all 143,653 billed locations were eligible to receive sanitation and recycling services provided by the City.

In our December 2025 report, we found that the City's sanitation and recycling services billing practices differ from those in East Baton Rouge, Jefferson, and Lafayette Parishes, which ensure that sanitation fees increase over time to cover any increased cost of services. Exhibit 2 summarizes relevant key information about residential trash and recycling collection services in New Orleans and other South Louisiana locations in calendar year 2025.

Exhibit 2 Comparison of New Orleans Residential Trash and Recycling Collection Services to Other South Louisiana Locations Calendar Year 2025			
Location	Pickup Frequency Per Week	Sanitation and Recycling Monthly Fee	Annual Fee Adjustments
New Orleans	Weekly for both trash and recycling*	\$24.00	None
Baton Rouge	Twice a week trash collection; Weekly recycling collection	\$35.23	Yes, once a year on January 1 to cover all costs associated with services - subject to the council approval
Jefferson	Twice a week trash collection; No recycling collection	\$25.93	Yes, adjusted annually based on 12-month percentage change in the CPI-U
Lafayette	Weekly for both trash and recycling collection**	\$32.91***	Yes, to defray the expense of collection, transportation, and disposal of solid waste, yard waste, bulky waste, and recyclables
* Service areas 1-4 ** No curbside recycling collection services for residents in unincorporated areas of Lafayette Parish. *** The monthly fee was \$29.75 for residents in unincorporated areas of Lafayette Parish in calendar year 2025. Source: Prepared by legislative auditor's staff using information from governmental entities representing the listed locations.			

If the City had charged a monthly fee based on the CPI-U (\$34.62) or the actual costs paid to contractors (\$36.26) as discussed above, it would have covered most or all of the contractor expenses for sanitation services, recycling services, and tipping fees, each of which are discussed in further detail below. The City could also determine whether additional costs, such as Department of Sanitation staff responsible for administering the sanitation and recycling service contracts, should also be covered by the sanitation fee.

As of July 2026, the sanitation fee covers the cost paid to contractors to deliver sanitation services. However, the sanitation fee does not cover the additional tipping fees paid by the City to dispose of the collected trash. Monthly rates paid to contractors for sanitation services in Areas 1 through 4 range from \$18.80 to \$23.79 per service location, meaning the sanitation fee of \$24 or \$48 paid by residents and businesses currently covers these payments. However, the City also must pay tipping fees, which are charged by the River Birch Landfill to dispose of the trash collected by the contractors. From January 2025 through December 2025, tipping fees totaled approximately \$5.6 million, or an average of approximately \$464,256 per month.

The City does not charge residents a recycling fee despite paying contractors between \$5.26 and \$6.78 per month for recycling services at each eligible service location, resulting in a monthly deficit of \$906,988. The contractual agreements between the City and the sanitation and recycling service contractors requires the City to pay the contractors for all 164,625 locations on the City's eligible service location list to receive recycling services regardless of whether the residents have opted-in to the program and received a recycling bin (*see text box at right*). However, as stated previously, the City does not charge residents or businesses a monthly fee for receiving recycling services. Based on data obtained from the City, only 67,354 (40.9%) of the 164,625 eligible service locations have opted into the recycling program and received a recycling bin. Exhibit 3 shows the City's monthly recycling fee revenue and payments to contractors for Areas 1 through 5 as of March 2026 and the resulting monthly deficit of \$906,988.

An opt-in recycling program requires a resident to request a recycling bin instead of a recycling bin being automatically provided like a regular trash bin is provided.

Exhibit 3 Monthly Recycling Fee Revenue and Payments to Contractors by Area As of March 2026						
Area	Service Locations	Fee Charged	Monthly Revenue	Monthly Cost	Monthly Total Cost	Net
1	64,404	\$0.00	\$0.00	\$5.37	\$345,849	-\$345,849
2	50,623	\$0.00	0.00	\$5.46	276,402	-276,402
3	27,273	\$0.00	0.00	\$6.78	184,911	-184,911
4	18,159	\$0.00	0.00	\$5.26	95,516	-95,516
5	4,023	\$0.00	0.00	\$1.07	4,310	-4,310
Total	164,482*	\$0.00	\$0.00		\$906,988	-\$906,988
* 143 of the locations on the City's eligible location list had not yet been billed by contractors as of March 31, 2026. Source: Prepared by legislative auditor's staff using information from the City.						

Matter for City Council Consideration 1: The New Orleans City Council should consider whether the monthly sanitation fee needs to be adjusted to cover the cost of providing sanitation and recycling services.

Matter for City Council Consideration 2: If the New Orleans City Council determines that a recycling fee should be assessed, it should consider whether the recycling fee needs to be adjusted to cover the costs of providing recycling services.

Matter for City Council Consideration 3: The New Orleans City Council should consider amending City Ordinance to ensure the sanitation and recycling fees and any changes be based on the cost of the sanitation and recycling service contracts.

The City has not established a formal process for routinely updating its eligible service location list, resulting in 12,915¹⁷ (7.8%) of the 164,625 service locations being potentially improperly included. These inaccuracies include addresses retired by the City that are no longer associated with a structure, addresses that should be retired but were not, and duplicate addresses.

As of March 2026, the City's eligible service location list contained 164,625 locations approved to receive sanitation and recycling services. This total includes 156,870 (95.3%) locations from the City's original list of eligible service locations from the New Orleans Master Address Database (NOMAD) and 7,755 (4.7%) locations submitted by contractors and approved by the City between November 2022 and March 2026. See example in blue box to the right. Exhibit 4 shows a breakdown of eligible service locations by area as of March 2026.

121 Main Street Example:

Each unit in a quadplex located at 121 Main Street has its own unit number at this address. Historically, two units of this quadplex were assigned the address 121 Main Street and two units were assigned the address 123 Main Street. We will follow this quadplex throughout the report to show a myriad of issues with the City's eligible service location list, which included variations of addresses used for this quadplex being listed 10 times on the City's eligible service location list instead of an accurate four times. This example is based on a real address identified during our review, but we changed the address for privacy purposes.

¹⁷ This is the total number of unique locations identified as retired according to the City, locations that should be retired but are not, locations that are duplicated on the City's service location list, or locations potentially ineligible based on Orleans Parish Assessor data regarding the number of units or the allowed type of location. See Appendix B for information related to how these properties are included in various analyses throughout the report.

Exhibit 4 Original and Contractor-Added Service Locations by Area As of March 2026					
Area	Original Count	% Original Count	Contractor Added Count	% Contractor Added Count	Total
1	64,404	100.0%	0	0.0%	64,404
2	45,022	88.9%	5,601	11.1%	50,623
3	25,321	92.4%	2,075	7.6%	27,396
4	18,100	99.6%	79	0.4%	18,179
5	4,023	100.0%	0	0.0%	4,023
Total	156,870	95.3%	7,755	4.7%	164,625
Source: Prepared by legislative auditor's staff using information from the City.					

We compared the City's list of 164,625 eligible service locations with its list of retired addresses and found that 4,900 (3.0%) of the City's eligible service locations were retired addresses and thus no longer valid.

One way an address becomes retired is when a duplex is converted to a single-family structure. One of the original addresses is retired, while the remaining address is assigned to the single-family structure. See example in blue box to the right.

According to the City, it has not analyzed locations on its eligible service location list to identify and remove retired addresses since the current contracts started in 2022. As a result, the City is paying contractors to provide sanitation and recycling services at locations that are no longer valid. Further, the City has not established a process with written policies and procedures¹⁸ for updating the eligible service location list when an address is retired. Creating and implementing policies and procedures to analyze the eligible service location list on a routine basis could minimize the risk of the City paying contractors to service retired addresses. In addition, because the City does not consistently document the date each address was retired, we could not calculate the financial impact of these retired addresses being included on the City's eligible service location list. Exhibit 5 shows the number of retired addresses by area as of March 2026.

121 Main Street Example:

Issue: One retired address was improperly included on the City's list.

The address 123 Main Street was included on the original service location list. However, the City retired this address when all four units in the quadplex were assigned to the address 121 Main Street but did not remove 123 Main Street from the list of eligible service locations. Due to this, the City has continued to pay for sanitation and recycling services at 123 Main Street.

Exhibit 5 Retired Addresses Included on Service Lists by Area As of March 2026	
Area	Retired Addresses
1	2,996
2	1,203
3	131
4	567
5	3
Total	4,900
Source: Prepared by legislative auditor's staff using information from the City.	

¹⁸ A policy is a general written document that establishes a standard by which an organization manages itself. A standard operating procedure is a detailed description of the processes necessary to implement the policy.

We found that 211 (0.13%) of the 164,625 eligible service locations appear to be retired addresses but are not denoted as such on the City's retired address list. We identified instances where it appears that addresses met the criteria to be retired but were not because they do not have an individual unit number while other locations with the same address have unit numbers. We matched these addresses to Orleans Parish Assessor (Assessor) data to confirm that the total number of units located at these addresses exceeded the number of units listed in the Assessor data. See example in blue box to the right. Exhibit 6 shows the number of addresses that appear to meet the criteria for retirement by area but were not retired as of March 2026.

121 Main Street Example:

Issue: One address meeting criteria to be retired/removed was improperly included on the City's list.

When the 121 and 123 Main Street units were combined into a quadplex and 123 Main Street was retired, each unit at 121 Main Street was assigned a unit number and placed on the City's eligible service location list. Due to this, the address 121 Main Street, with no unit number, should have also been removed from the City's eligible service location list but was not. Due to this, the City has paid for an extra location to receive sanitation and recycling services at 121 Main Street.

Exhibit 6 Potentially Retired Addresses Included on Service Lists by Area As of March 2026	
Area	Retired Addresses
1	127
2	66
3	7
4	11
5	-
Total	211
Source: Prepared by legislative auditor's staff using information from the City.	

We found that the City's list of 164,625 eligible service locations improperly included 442 (0.3%) duplicate addresses, resulting in the City overpaying contractors \$318,767 for sanitation and recycling services during December 2022 through March 2026. According to the contracts between the City and contractors, the City is responsible for adding addresses to and removing addresses from the list of eligible service locations. Reasons for removing service locations include the demolition or conversion of buildings, changes made to the use or eligibility of a building, and/or identifying duplicate addresses. According to the City, it has not removed any locations from the list of eligible service locations since the current contracts started in 2022.

The City has not established a process to routinely identify and remove duplicate addresses or to determine the eligibility of service locations submitted by contractors for inclusion on the City's list of eligible service locations. According to the City, it compares locations submitted by contractors to its NOMAD database to confirm the eligibility of new service locations. If confirmed, the City adds the location to the list of eligible service locations. In addition, the contracts require the

contractors to submit monthly reports to the City of all locations being serviced; however, the City has not enforced this requirement. According to the City, these reports are not comprehensive and do not always include required information. These reports would allow the City to identify discrepancies between the list of eligible service locations and locations being serviced, as well as identify potential duplicates.

We analyzed the list of eligible service locations to identify addresses that were potentially duplicated by having the same combination of street name, address number, and unit number. In some instances, the duplication appears to have possibly been caused by the level of detail related to the locations' longitudes and latitudes or an abbreviated spelling of the street type. In other instances, the service locations appear to be exact duplicates. See example in blue box to the right. According to the City, after we provided the initial results of our duplicates analysis, it

121 Main Street Example:

Issue: Four addresses were added to the service location list as duplicates.

Around the time the Area 2 contract started, the contractor submitted and the City accepted eight new locations associated with this address that had specific unit numbers. However, the contractor submitted each of the quadplex's units twice, resulting in eight units being added to the eligible service location list instead of four units. Due to this the City paid for an extra four locations to receive sanitation and recycling services at 121 Main Street.

removed 421 total duplicate locations in Areas 1 through 4 during April 2026 and May 2026. Exhibit 7 shows the number of duplicate addresses, range of months those addresses were duplicated, the range of monthly costs for those duplicated addresses, and the total duplicated cost from December 2022 through March 2026.

Exhibit 7 Duplicate Addresses Included on Service Lists by Area December 2022 through March 2026				
Area	Duplicate Addresses	Range of Months Duplicated	Range of Monthly Costs for Duplicated Addresses*	Total Duplicated Cost
1	126	April 2024 to March 2026 (24 months)	\$22.97 - \$24.17	\$71,124
2	115	February 2023 to March 2026 (38 months)	\$21.12 - \$24.56	140,700
3	170	December 2022 to March 2026 (40 months)	\$26.28 - \$30.57	99,872
4	15	April 2024 to March 2026 (24 months)	\$25.00 - \$26.30	7,071
5**	16	-	-	-
Total*	442	December 2022 to March 2026 (40 months)	\$21.12 - \$30.57	\$318,767
* Includes the cost of both sanitation and recyclables services. ** There were 16 locations that appeared to be duplicates in Area 5, but the City pays the contractor for Area 5 a fixed rate regardless of the number of locations serviced. Source: Prepared by legislative auditor's staff using information from the City.				

In addition, we identified 8,077 (4.9%) of the 164,625 eligible service locations that may be ineligible based on information about the number of units or type of location from the Assessor. Assessor data contains a description that indicates the type of property, such as residential or commercial. Because the contracts define eligible service locations as occupied residential properties and small businesses with four or fewer units under one roof, Assessor data is a valuable tool in determining eligibility. For example, using the land use code information from the Assessor's data, we identified an address receiving services that is a hotel and thus ineligible based on City Ordinance and the sanitation and recycling service contracts.

Using this information, we identified 2,070 service locations listed as vacant lots by the Assessor's office, which are ineligible for sanitation and recycling services according to City Ordinance and the sanitation and recycling service contracts. In addition, we provided the City's Sanitation Department with the Assessor's land use code descriptions for the City's eligible service locations and asked for a determination regarding whether each land use code corresponded to an eligible type of location. Based on the City's eligibility status assigned to each land use code, we identified 6,007 locations currently listed on the City's eligible service location list with land use codes that the City consider to be ineligible.

We found that the definition of an eligible service location in City Ordinance differs from the definition listed in the City's sanitation and recycling service contracts. City Ordinance lists seven types of locations that are ineligible for sanitation services provided by the City, including "any location containing five or more units." However, the City's sanitation and recycling service contracts define eligible locations as those with four or fewer units under one roof. This contractual definition appears to have resulted in the City deeming locations with more than four units as eligible when the units are divided into multiple structures with four or fewer units per structure. For example, an apartment complex with two buildings that each contain three units (six total units) would be ineligible for sanitation and recycling services according to City Ordinance but is eligible to receive sanitation and recycling services per the contracts because the contract language specifies the location is eligible if there are four or fewer units under one roof.

We also found that the sanitation and recycling contracts restrict the City to only making adjustments to the eligible service location list once every six months after the initial six months of the contract start date. The City's contracts allow the contractor to add locations approved by the City, and the City can add or remove locations monthly during the first six months of the contract, then at six-month intervals. This delay could prevent the City from removing any service locations identified as ineligible for up to six months and force the City to incur the cost of paying for sanitation and recycling services to be provided to service locations that the City knows are ineligible.

Recommendation 1: The City should establish a process to routinely identify potentially ineligible addresses included on its service location list,

including retired or duplicate addresses, and document this process in policies and procedures.

Management's Response: The City agreed with this recommendation. See Appendix A-1 for the City's full response.

Recommendation 2: The City should routinely identify and remove retired or duplicate addresses from its service location list to ensure it does not pay for services at invalid addresses.

Management's Response: The City agreed with this recommendation. See Appendix A-1 for the City's full response.

Recommendation 3: The City should establish a process for routinely determining the eligibility of service locations submitted by contractors for inclusion on the service location list and document this process in policies and procedures.

Management's Response: The City agreed with this recommendation. See Appendix A-1 for the City's full response.

Recommendation 4: The City should ensure that contractors submit complete monthly reports of all locations being serviced as required by their contracts.

Management's Response: The City agreed with this recommendation. See Appendix A-1 for the City's full response.

Recommendation 5: The City should routinely analyze required monthly service location lists submitted by contractors to identify potential discrepancies in its service location list versus what is being serviced.

Management's Response: The City agreed with this recommendation. See Appendix A-1 for the City's full response.

Recommendation 6: The City should routinely analyze Assessor data to identify potentially ineligible units.

Management's Response: The City agreed with this recommendation. See Appendix A-1 for the City's full response.

Recommendation 7: The City should amend the sanitation and recycling contracts to allow the City to adjust the eligible service location list on a monthly basis during the entire term of the contract.

Summary of Management's Response: The City disagreed with this recommendation and stated that it agrees with the need to ensure an updated and accurate service location list but is still evaluating the

complexity of amending the multi-year sanitation contracts. The City further stated that if it does not amend the contract, it anticipates identifying other methods of mitigating this issue. See Appendix A-1 for the City's full response.

Matter for City Council Consideration 4: The New Orleans City Council should determine whether properties with more than four units should qualify for sanitation and recycling services provided by the City and amend the contracts if necessary to comply with City Ordinance or amend City Ordinance.

The City does not reconcile service locations with SWBNO data to identify potential issues with the number of units serviced versus the number billed. We found instances where SWBNO billing data identified City service locations as vacant, SWBNO did not bill for service locations, and where the number of units billed by SWBNO did not match the number of units serviced by the City. We also found instances where City data and SWBNO data could not be matched.

Because the total cost of sanitation and recycling services is based on the number of eligible service locations, it is important that the City uses all available data to ensure the list of eligible service locations is accurate. Contracts with each contractor for Areas 1 through 4 set the amount the City pays per eligible service location and allow this cost to be increased annually in accordance with the CPI-U.¹⁹ As stated previously, the City's CEA with SWBNO requires the fee charged for sanitation services be included on customers' monthly sewerage and water bill as a sanitation charge. According to the City and SWBNO, while some SWBNO billing data is included in the NOMAD database, the City did not use up-to-date SWBNO billing data to validate locations included on the City's eligible service location list. This is despite SWBNO billing data identifying the locations that were being billed for sanitation services.

Also, the City maintains locations and units on its sanitation service list differently than SWBNO. The City's list of eligible service locations is based on the physical address of each location. SWBNO billing data uses the physical address of the water meter's service location that is connected to the eligible service location, resulting in instances where the same location appears as different addresses on the two lists.

¹⁹ The contracts state that in no instance shall the service fees of the contractor be decreased.

The City does not reconcile service location and SWBNO billing data to identify potential issues with the number of units serviced versus the number billed. The City has access to SWBNO's billing system as required by the CEA between the two entities. However, both entities stated that there is no reconciliation of the City's list of eligible service locations and SWBNO billing data. We identified instances where eligible residential properties with four or fewer units were included in both the City's list of eligible service locations and SWBNO billing data, but the number of units receiving services did not match the number of units billed. According to SWBNO, the number of units being serviced is assigned when an account is created, is based on information provided by the customer establishing the account, and is matched to Assessor data by SWBNO.

The City has not established a process to routinely analyze SWBNO sanitation billing data. Routine analysis of City service location data and SWBNO water meter service location billing data would enable the City to identify service locations that receive sanitation services but are not billed by SWBNO, and vice versa. Developing a process for routinely reconciling this data and documenting the process in written policies and procedures could help the City ensure it is only paying contractors for eligible service locations and that all locations receiving services are being billed by SWBNO. According to the City and SWBNO, they are currently working together to develop a process where SWBNO provides the City a report from its billing system for the monthly reconciliation.

We found 4,583 (2.8%) of the 164,625 City's sanitation service locations may be ineligible because SWBNO data identified them as vacant as of May 2026. Both City Ordinance and the sanitation and recycling service contracts specify that unoccupied properties/locations²⁰ are ineligible to receive sanitation or recycling services. Because the City does not routinely reconcile service locations with SWBNO data, it is unaware when SWBNO identifies a property as vacant.

We found that records on both the City's and SWBNO's lists did not match locations on the other list or did not match the number of locations serviced and the number of locations billed. Because the data and information for locations are maintained differently by the City and SWBNO, we identified the following issues:

- 7,833 (4.8%) of the 164,625 eligible service locations receiving sanitation services that were matched to water meter service locations²¹ were not billed by SWBNO between January 1, 2026, and April 30, 2026. These represent properties where the City is paying for locations to receive services that are not being billed for services. According to SWBNO billing data, at least 2,880 of these locations did not have an active account or had their service disconnected.

²⁰ City Ordinance states that unoccupied properties are ineligible, whereas the City's sanitation and recycling service contracts state that unoccupied locations are ineligible.

²¹ These service locations were not identified as vacant by SWBNO.

- 41,708 (25.3%) of the City's 164,625 eligible service locations were matched to billings for SWBNO water meter service locations where the number of locations that received sanitation and recycling services did not match the number of locations billed by SWBNO for the corresponding water meters. See example in blue box to the right. In addition, 565 (0.3%) of the City's 164,625 service locations were matched to SWBNO water meter billings where a sanitation fee was billed but SWBNO billing data listed "zero" for the number of locations billed.
- 121 Main Street Example:**

Issue: One of the four eligible units is not billed for sanitation services.

This address contains four eligible units/service locations according to Assessor data. The City's eligible service location list indicates that four units/service locations receive sanitation services at this address (excluding retired and duplicate locations). These units are all serviced by the same water meter and are billed for sanitation services. However, SWBNO billing data indicates that only three units are being billed for sanitation services at this address. Due to this the City is not receiving a sanitation fee for one of the locations receiving sanitation and recycling services.
- 4,395 (2.7%) of the City's 164,625 eligible service locations that were not identified as vacant²² could not be matched to SWBNO water meter service locations. In addition, at least 7,980²³ SWBNO locations that were billed for sanitation services²⁴ and were not identified as vacant could not be matched to City service locations. All of these unmatched records represent instances where the City's service location address does not match the address of SWBNO's water meter service location. These unmatched eligible service locations and water meters service locations may be due to street name changes, inaccurate address information, SWBNO not billing for sanitation fees, or the City not providing services to locations billed by SWBNO.

Recommendation 8: The City and SWBNO should routinely share information necessary to ensure any unit being serviced is billed for services.

Management's Response: The City agreed with this recommendation. See Appendix A-1 for the City's full response.

Summary of SWBNO's Response: SWBNO agreed with this recommendation. See Appendix A-2 for SWBNO's response.

Recommendation 9: The City should establish a process to routinely reconcile its list of service locations with SWBNO billing data to ensure all

²² An additional 1,150 (0.7%) of the City's service locations could not be matched to SWBNO water meter billing data. However, these locations were identified as vacant in the Assessor's data and are included in the 2,070 locations identified in that analysis.

²³ The total number of unmatched locations is unknown because SWBNO data does not list the number of service locations that correspond to 167 of these water meter service location addresses.

²⁴ Billed at least once between January 1, 2026, and April 30, 2026.

locations being serviced are billed for services and share the results with SWBNO.

Management's Response: The City agreed with this recommendation. See Appendix A-1 for the City's full response.

APPENDIX A-1: CITY OF NEW ORLEANS' RESPONSE

MAYOR HELENA MORENO
CITY OF NEW ORLEANS

August 12, 2026

RE: City of New Orleans Response to the Draft Legislative Auditor Report on Sanitation Services

The City of New Orleans appreciates the Legislative Auditor's review of the City's sanitation operations and the significant work to evaluate both the financial sustainability of the sanitation program and the accuracy of the City's service-location database. The City requested this review because we share the goal of ensuring taxpayers receive efficient, accountable, and financially sustainable sanitation services.

The report identifies two overarching issues requiring action.

First, the current sanitation funding model is not financially sustainable. In fact, the funding model hasn't been financially sustainable for some time.

Second, the City's sanitation service-location database requires modernization and reconciliation to improve billing accuracy and operational accountability.

The City agrees these issues should be addressed simultaneously rather than sequentially. Delaying financial reforms until completion of the database reconciliation would require continued subsidization of sanitation services through the General Fund while the City completes what is expected to be a comprehensive reconciliation process lasting approximately seven months.

Accordingly, the City intends to pursue a comprehensive Sanitation Accountability and Funding Reform Initiative consisting of the following actions.

Financial Sustainability

The City will complete a current cost-of-service analysis to ensure the sanitation fee accurately reflects the cost of providing residential sanitation services.

The City will evaluate adjustments to the sanitation fee using the current verified population of **accounts billed** through the Sewerage and Water Board, which represents the most reliable billing data currently available while reconciliation efforts are underway.

Comprehensive Database Reconciliation

The City has already begun developing a comprehensive reconciliation of sanitation service records.

This initiative will include:

- Reconciliation of City sanitation records with SWBNO billing data.
- Review of Orleans Parish Assessor records.
- Identification and removal of duplicate addresses.
- Identification of retired addresses.



MAYOR HELENA MORENO
CITY OF NEW ORLEANS

- Verification of vacant or ineligible properties.
- Review of contractor-submitted service locations.
- Development of standardized written procedures for maintaining the City's sanitation database.
- Regular reconciliation between City and SWBNO records throughout the process.

The City anticipates this comprehensive reconciliation will require approximately seven months to complete due to the complexity of comparing multiple independent databases.

Operational Accountability

The City will strengthen internal controls by:

- Establishing formal written policies governing sanitation service-location management.
- Requiring routine reconciliation of contractor service lists.
- Expanding performance reporting.
- Improving documentation of eligibility determinations.
- Evaluating amendments to sanitation contracts that would allow more frequent updates to eligible service locations.

Customer Protections

The City recognizes that modernization must be accompanied by protections for residents.

Accordingly, the City will evaluate:

- Simplified billing dispute procedures.
- Continued protections for seniors and qualifying low-income households.
- Timely correction of verified billing errors.
- Public reporting regarding reconciliation progress and implementation milestones.

Long-Term Billing Modernization

The City believes long-term accountability is best achieved by modernizing how sanitation services are billed.

Accordingly, the Administration intends to evaluate modernizing the sanitation billing system to enforce City addressing standards and facilitate the reconciliation of City service locations with billing locations.

A modernized system would:

- Utilize a single authoritative sanitation customer database.
- Improve billing accuracy.
- Improve customer service.
- Allow faster updates to customer records.
- Reduce reliance on multiple independent data systems.



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Commitment to Ongoing Review

Upon completion of the database reconciliation, the Administration will provide the City Council with:

- Updated service-location totals.
- Verified billing totals.
- Results of reconciliation efforts.
- Financial impacts and savings achieved.
- Recommendations regarding any future fee adjustments necessary to maintain a financially sustainable sanitation program.

Conclusion

The City appreciates the Legislative Auditor's work and views this review as an opportunity to modernize the delivery and funding of one of the City's core public services. Rather than viewing financial sustainability and operational accountability as competing priorities, the City is committed to advancing both simultaneously through a comprehensive reform initiative designed to provide residents with reliable service, transparent government, and long-term fiscal responsibility.



Agency: City of New Orleans

Audit Title: Sanitation and Recycling Service Fees and Locations

Audit Report Number: 40260010

Instructions to Audited Agency: Please fill in the information below for each recommendation. A summary of your response for each recommendation will be included in the body of the report. The entire text of your response will be included as an appendix to the audit report.

Conclusion 2: The City has not established a formal process for routinely updating its eligible service location list, resulting in 12,915 (7.8%) of the 164,625 service locations being potentially improperly included. These inaccuracies include addresses retired by the City that are no longer associated with a structure, addresses that should be retired but were not, and duplicate addresses.
<i>Recommendation 1: The City should establish a process to routinely identify potentially ineligible addresses included on its service location list, including retired or duplicate addresses, and document this process in policies in procedures.</i>
Does Agency Agree with Recommendation? ☒ Agree ☐ Disagree
Agency Contact Responsible for Recommendation:
<i>Name/Title:</i> Christopher Ard, Director of Population and Demographics
<i>Address:</i> 1300 Perdido Street
<i>City, State, Zip:</i> New Orleans, LA
<i>Phone Number:</i> 504-658-7689
<i>Email:</i> cmard@nola.gov
<i>Recommendation 2: The City should routinely identify and remove retired or duplicate addresses from its service location list to ensure it does not pay for services at invalid addresses.</i>
Does Agency Agree with Recommendation? ☒ Agree ☐ Disagree
Agency Contact Responsible for Recommendation:
<i>Name/Title:</i> Matt Torri, Director of Sanitation
<i>Address:</i> 1300 Perdido Street
<i>City, State, Zip:</i> New Orleans, LA
<i>Phone Number:</i> 504-658-7646
<i>Email:</i> mrtorri@nola.gov

<i>Recommendation 3: The City should establish a process for routinely determining the eligibility of service locations submitted by contractors for inclusion on the service location list and document this process in policies and procedures.</i>
Does Agency Agree with Recommendation? ☒ Agree ☐ Disagree
Agency Contact Responsible for Recommendation:
<i>Name/Title:</i> Jonathan Wisbey, Chief Innovation Officer
<i>Address:</i> 1300 Perdido Street
<i>City, State, Zip:</i> New Orleans, LA
<i>Phone Number:</i> 504-658-7828
<i>Email:</i> Jonathan.Wisbey@nola.gov
<i>Recommendation 4: The City should ensure that contractors submit complete monthly reports of all locations being serviced as required by their contracts.</i>
Does Agency Agree with Recommendation? ☒ Agree ☐ Disagree
Agency Contact Responsible for Recommendation:
<i>Name/Title:</i> Matt Torri, Director of Sanitation
<i>Address:</i> 1300 Perdido Street
<i>City, State, Zip:</i> New Orleans, LA
<i>Phone Number:</i> 504-658-7646
<i>Email:</i> mrtorri@nola.gov
<i>Recommendation 5: The City should routinely analyze required monthly service location lists submitted by contractors to identify potential discrepancies in its service location list versus what is being serviced.</i>
Does Agency Agree with Recommendation? ☒ Agree ☐ Disagree
Agency Contact Responsible for Recommendation:
<i>Name/Title:</i> Matt Torri, Director of Sanitation
<i>Address:</i> 1300 Perdido Street
<i>City, State, Zip:</i> New Orleans, LA
<i>Phone Number:</i> 504-658-7646
<i>Email:</i> mrtorri@nola.gov
<i>Recommendation 6: The City should routinely analyze Assessor data to identify potentially ineligible units.</i>
Does Agency Agree with Recommendation? ☒ Agree ☐ Disagree
Agency Contact Responsible for Recommendation:
<i>Name/Title:</i> Jonathan Wisbey, Chief Innovation Officer
<i>Address:</i> 1300 Perdido Street
<i>City, State, Zip:</i> New Orleans, LA
<i>Phone Number:</i> 504-658-7828
<i>Email:</i> Jonathan.Wisbey@nola.gov
<i>Recommendation 7: The City should amend the sanitation and recycling contracts to allow the City to adjust the eligible service location list on a monthly basis during the entire term of the contract.</i>

Does Agency Agree with Recommendation?	☐ Agree	☒ Disagree*
Agency Contact Responsible for Recommendation:		
<i>Name/Title:</i> Matt Torri, Director of Sanitation		
<i>Address:</i> 1300 Perdido Street		
<i>City, State, Zip:</i> New Orleans, LA		
<i>Phone Number:</i> 504-658-7646		
<i>Email:</i> mrtorri@nola.gov		

* The City agrees about the need to ensure an updated and accurate service location list, but is still evaluating the complexity of amending the multi-year sanitation contracts. If we do not move forward with amending the contracts, we anticipate identifying other methods of mitigating this issue.

Conclusion 3: The City does not reconcile service locations with SWBNO data to identify potential issues with the number of units serviced versus the number billed. We found instances where SWBNO identified City service locations as vacant, did not bill for service locations, and where the number of units billed by SWBNO did not match the number of units serviced by the City. We also found instances where City data and SWBNO data could not be matched.		
<i>Recommendation 8: The City and SWBNO should routinely share information necessary to ensure any unit being serviced is billed for services.</i>		
Does Agency Agree with Recommendation?	☒ Agree	☐ Disagree
Agency Contact Responsible for Recommendation:		
<i>Name/Title:</i> Jonathan Wisbey, Chief Innovation Officer		
<i>Address:</i> 1300 Perdido Street		
<i>City, State, Zip:</i> New Orleans, LA		
<i>Phone Number:</i> 504-658-7828		
<i>Email:</i> Jonathan.Wisbey@nola.gov		
<i>Recommendation 9: The City should establish a process to routinely reconcile its list of service locations with SWBNO billing data to ensure all locations being serviced are billed for services and share the results with SWBNO.</i>		
Does Agency Agree with Recommendation?	☒ Agree	☐ Disagree
Agency Contact Responsible for Recommendation:		
<i>Name/Title:</i> Jonathan Wisbey, Chief Innovation Officer		
<i>Address:</i> 1300 Perdido Street		
<i>City, State, Zip:</i> New Orleans, LA		
<i>Phone Number:</i> 504-658-7828		
<i>Email:</i> Jonathan.Wisbey@nola.gov		

APPENDIX A-2: SEWERAGE AND WATER BOARD OF NEW ORLEANS' RESPONSE

Agency: Sewerage and Water Board of New Orleans (SWBNO)

Audit Title: Sanitation and Recycling Service Fees and Locations

Audit Report Number: 40260010

Instructions to Audited Agency: Please fill in the information below for each recommendation. A summary of your response for each recommendation will be included in the body of the report. The entire text of your response will be included as an appendix to the audit report.

Conclusion 3: The City does not reconcile service locations with SWBNO data to identify potential issues with the number of units serviced versus the number billed. We found instances where SWBNO identified City service locations as vacant, did not bill for service locations, and where the number of units billed by SWBNO did not match the number of units serviced by the City. We also found instances where City data and SWBNO data could not be matched.
<i>Recommendation 8: The City and SWBNO should routinely share information necessary to ensure any unit being serviced is billed for services.</i>
Does Agency Agree with Recommendation? ☒ Agree ☐ Disagree
Agency Contact Responsible for Recommendation:
Name/Title: Randy E. Hayman, Esq., Executive Director
Address: 625 St. Joseph Street
City, State, Zip: New Orleans, Louisiana 70165
Phone Number: 504-585-2212
Email: rhayman@swbno.org

Response – SWBNO agrees with Recommendation 8: *The City and SWBNO should routinely share information necessary to ensure any unit being serviced is billed for services.*

As the sanitation contract biller via our Cooperative Endeavor Agreement with the City, SWBNO granted billing system access for three of the City's designated users in 2025. Beginning in May 2026, SWBNO designed several custom data reports. Once final changes are approved, these reports will be delivered to the City on a monthly basis. SWBNO and the City have been working very closely together for the last several months to improve data sharing and procedures for regular reconciliation of the sanitation locations. As SWBNO seeks to replace its customer information and billing system, integration with validated locations will also be included in a modern platform.

Additionally, SWBNO provides weekly reporting of sanitation fees collected and monthly customer past due reports.

APPENDIX B: SCOPE AND METHODOLOGY

This report provides the results of our analysis of discrepancies between the number of locations serviced for sanitation and recycling services by the City of New Orleans' (City) contractors and the number of locations billed for sanitation services by the Sewerage and Water Board of New Orleans (SWBNO). We conducted this analysis under the provisions of Title 24 of the Louisiana Revised Statutes of 1950, as amended. This analysis covered October 2022 through May 2026. Our objective was:

To analyze the sufficiency of the sanitation and recycling fees and discrepancies between the number of City of New Orleans sanitation and recycling service locations and the number of service locations billed by SWBNO.

To conduct this review, we completed the following steps:

- Reviewed City Ordinances and the City Charter.
- Reviewed contracts between the City and three private sanitation contractors.
- Reviewed the cooperative endeavor agreement between the City and SWBNO.
- Interviewed staff from the City, SWBNO, private sanitation contractors, and the Orleans Parish Assessor's Office (Assessor).
- Obtained data from the City identifying locations being serviced for sanitation and recycling services throughout the City as of March 2026, including those originally included and those added at later dates by the contractors and the City.
- Obtained data from the City's New Orleans Master Address Database (NOMAD). Data included in NOMAD comes from a variety of sources, such as the City's Geographic Information System, the Department of Safety and Permits, Orleans Parish Assessor's data, and New Orleans Redevelopment Authority.
- Obtained data from SWBNO identifying locations being billed for sanitation services throughout the City.
- Obtained Assessor property data from the City and the Assessor for all properties in the City.

- Manually reviewed property Geopins to identify additional matches for properties initially not matched between the City's sanitation list and SWBNO sewerage and water billing data.
- Used ACL and Excel to perform analyses and compare the City's service location list with the retired address list, NOMAD, Assessor data, and SWBNO sewerage and water billing data.
- For the 12,915 unique service locations identified as potentially improperly included, we found the following:
 - For the 4,900 service locations identified as retired according to the City, 1,693 were unique to this analysis, and 3,207 were identified in at least one other analysis.
 - For the 211 service locations that appeared to be retired addresses but were not denoted as such on the City's retired list, 0 were unique to this analysis, and all 211 were identified in at least one other analysis.
 - For the 442 service locations identified as duplicates, 9 were unique to this analysis, and 433 were identified in at least one other analysis.
 - For the 8,077 service locations identified as potentially ineligible based on the number of units or type of location from the Assessor's data, 2,979 were unique to this analysis, and 5,098 were identified in at least one other analysis.
- For the locations identified as instances where SWBNO identified City service locations as vacant, did not bill for service locations, where the number of units billed by SWBNO did not match the number of units serviced by the City, and where City data and SWBNO data could not be matched, we found the following:
 - For the 4,583 service locations identified by SWBNO data as vacant, 3,629 of these service locations are unique to this analysis and 954 were identified in at least one other analysis.
 - For the 7,833 service locations identified as not being billed by SWBNO between January 1, 2026, and April 30, 2026, 4,792 of these service locations are unique to this analysis and 3,041 were identified in at least one other analysis.
 - For the 41,708 service locations that were matched to SWBNO water meter service locations but the number of locations at the addresses differed, 36,023 of these service locations are unique

to this analysis and 5,685 were identified in at least one other analysis.

- Further, for the 565 service locations that were matched to SWBNO water meter billings but SWBNO billing data listed “zero” for the number of locations billed, 513 of these service locations are unique to this analysis, and 52 were identified in at least one other analysis.
- For the 4,395 service locations not identified as vacant that could not be matched to SWBNO water meter service locations, 3,514 of these service locations are unique to this analysis and 881 were identified in at least one other analysis.
- Incorporated feedback from the City and SWBNO throughout the report.

APPENDIX C: LOCATIONS OF THE FIVE SERVICE AREAS IN THE CITY OF NEW ORLEANS AS OF MARCH 2026

