



Board Resolution No. 2020-03-19

March 26, 2020

APPROVING FISCAL YEAR 2020-2021 ADMINISTRATIVE BUDGET, CAPITAL PROJECTS, ADMINISTRATIVE ALLOCATIONS AND AUDIT COMMITTEE BUDGET

Whereas, the Development Authority of the North Country has caused to be prepared and has reviewed the Fiscal Year 2020-2021 Administrative Budget detailed by the attached Appendix A, and

Whereas, upon recommendation by staff, it is determined that certain capital projects are necessary as set forth on the capital projects schedule as Appendix B, and

Whereas, it is necessary for the Development Authority of the North Country to restrict certain funds, as detailed by the attached Appendix C, and to, upon request, receive legislative initiatives to administer, and

Whereas, the Development Authority of the North Country allocates gross administrative charges to operating companies as detailed by the attached Appendix D, and

Whereas, the Audit Committee retains Certified Public Accountants to perform audits of the financial statements and internal controls and requires a budget for such services as follows:

Financial Audit	\$37,500
Miscellaneous Accounting Services	<u>\$ 5,000</u>
	\$42,500

RESOLVED, by the Development Authority of the North Country that:

- 1. The Fiscal Year 2020-2021 Administrative Budget and line items contained therein, as proposed and set forth in Appendix A, is hereby approved and adopted.**
- 2. The Administrative capital projects for the Fiscal Year 2020-2021, as set forth in Appendix B, are hereby approved and the Executive Director is hereby authorized and directed to undertake and pay for such projects, including contracting, therefore, on such terms and conditions as he shall determine. Further, capital funds that were previously approved but not fully expended are carried forward for use in Fiscal Year 2020-2021.**

3. **The Schedule of Restricted / Board Designated Reserves, as proposed and set forth in Appendix C, is hereby approved and adopted. Further, to enhance the Authority's ability to manage such reserves, the Authority to create and manage reserves is hereby delegated to the Executive Director who shall report such actions to the Finance Committee on a timely basis.**
4. **The Fiscal Year 2020-2021 Administrative Allocations as proposed and set forth in Appendix D are hereby approved and adopted.**
5. **The Audit Committee Budget, as proposed and set forth, is hereby approved and adopted.**
6. **The Executive Director is authorized to receive legislative initiatives on behalf of the Authority and to execute grant agreements and related documents with grant recipients as appropriate.**

**Administration
BUDGET FYE 2021
APPENDIX A**

<u>Account Description</u>		<u>FYE 3/31/2019 Actual</u>	<u>FYE 3/31/2020 Amended Budget</u>	<u>Actual 12/31/2019</u>	<u>FYE 3/31/2021 Budget</u>
Grant Revenue					
4183	NY State Grants	\$5,175.00	\$10,000.00	\$6,165.00	\$10,000.00
	Total Grant Revenue	5,175.00	10,000.00	6,165.00	10,000.00
Other Income					
4164	Miscellaneous	169,865.86	172,900.00	142,191.08	212,700.00
	Total Other Income	169,865.86	172,900.00	142,191.08	212,700.00
4201	Gain on Sale of Assets	49,163.68	28,000.00	34,266.40	28,000.00
Interest Income					
4102	Investment Interest Income	310,346.81	313,200.00	215,000.47	314,600.00
420...	Mark to Market Adjustment	94,113.50	0.00	85,892.85	0.00
	Total Interest Income	404,460.31	313,200.00	300,893.32	314,600.00
	Total Income	628,664.85	524,100.00	483,515.80	565,300.00
Salaries					
500...	Administrative Wages	850,999.68	1,116,610.00	818,319.60	1,234,732.00
500...	WQ Wages	0.00	0.00	813.03	0.00
5002	Overtime Wages	541.76	0.00	760.35	1,000.00
	Total Salaries	851,541.44	1,116,610.00	819,892.98	1,235,732.00
Fringe Benefits					
503...	FICA Expense	58,503.82	85,421.00	53,323.72	94,457.00
503...	Pension Expense	114,602.92	156,928.00	112,051.51	171,365.00
503...	Health Insurance	71,594.40	115,730.00	81,673.83	135,879.00
504...	Retiree Health Insurance	53,275.34	56,380.00	39,374.78	80,330.00
503...	Workers Comp	1,789.73	2,094.00	2,944.29	2,194.00
503...	Disability Insurance	708.82	965.00	723.78	1,045.00
5036	Unemployment	0.00	10,000.00	0.00	10,000.00
504...	Post Retire Overhead	75,466.33	76,231.00	53,624.25	81,751.00
5051	Benefit Admin. Fees	9,603.12	10,000.00	4,596.70	11,020.00
5054	Employee Physicals & Screening	22.00	875.00	324.25	875.00
	Total Fringe Benefits	385,566.48	514,624.00	348,637.11	588,916.00
Operations & Maintenance					
5134	Maintenance Contracts	2,587.30	3,692.00	1,210.28	3,355.00
5403	Safety Equipment & Supplies	6,892.65	7,500.00	3,250.49	7,500.00
6106	Annual Report	0.00	5,000.00	0.00	5,000.00
	Total O & M	9,479.95	16,192.00	4,460.77	15,855.00
Office & Administrative					
5053	Misc Employee Costs	9,371.47	5,670.00	4,695.52	6,070.00
5102	Office Rent	68,348.80	74,249.00	54,666.97	103,700.00
5104	Office Supplies	5,253.65	10,000.00	5,017.72	10,000.00
5110	Postage & Shipping	5,424.97	6,000.00	4,640.35	6,000.00
5112	Telephone	3,022.73	3,700.00	2,651.04	3,600.00
5114	Cellular Services	2,320.00	4,000.00	3,133.88	5,800.00
5118	Other Communications	8,089.39	10,000.00	5,834.71	9,480.00
5120	Dues & Subscriptions	4,393.20	5,000.00	3,157.28	5,000.00
5122	Public Info & Advertising	1,708.67	4,000.00	3,013.41	1,500.00
5123	Promotional Materials	2,939.25	3,000.00	2,172.01	5,000.00
5130	Office Equipment	0.00	2,500.00	0.00	2,500.00
5170	Other Office Expenses	420.00	2,670.00	762.00	1,600.00
5173	Credit Card Processing Fees	836.17	1,200.00	398.95	600.00
5202	Employee Mileage Reimbursement	3,396.84	6,000.00	4,378.83	7,500.00
5204	Empl. Meals & Incidental	384.37	2,150.00	1,687.23	2,700.00
5206	Empl. Lodging	1,286.00	3,700.00	3,135.60	4,700.00
5270	Travel & Meeting Expense	1,689.34	2,850.00	1,300.85	3,550.00

Administration
BUDGET FYE 2021
APPENDIX A

	<u>Account Description</u>	FYE	FYE	Actual	FYE
		3/31/2019	3/31/2020	12/31/2019	3/31/2021
		<u>Actual</u>	<u>Amended Budget</u>		<u>Budget</u>
5370	Training & Development	10,704.81	13,000.00	9,006.65	12,400.00
5402	Employee Uniforms	168.00	1,350.00	38.50	1,425.00
5404	Safety Training	0.00	0.00	0.00	10,000.00
5508	Cleaning Services	3,640.00	5,000.00	2,520.00	5,000.00
6102	Board Member Travel & Expenses	827.44	1,750.00	526.64	1,750.00
6104	Sponsorships	3,080.00	9,000.00	4,982.00	9,500.00
	Total Office & Admin	137,305.10	176,789.00	117,720.14	219,375.00
	Professional Fees				
5924	Legal	33,862.06	30,000.00	19,357.20	30,000.00
5926	Investment Banking Fees	7,636.85	8,900.00	5,506.00	9,800.00
592...	Accounting Fees	34,000.00	41,700.00	30,900.00	42,500.00
5970	Consulting	0.00	10,000.00	8,825.00	10,000.00
	Total Professional Fees	75,498.91	90,600.00	64,588.20	92,300.00
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	485.07	1,000.00	591.29	1,000.00
5602	Auto/Light Truck Fuel	215.66	1,500.00	119.98	1,750.00
	Total Automobile	700.73	2,500.00	711.27	2,750.00
	Computer				
5124	Computer Equipment	37,427.13	25,640.00	23,536.21	44,800.00
5126	Computer Maintenance	1,713.75	13,000.00	7,698.00	8,500.00
5128	Programming & Software	92,098.49	126,506.00	83,672.36	153,074.00
5129	ECMS Expense	18,112.55	18,656.00	18,655.92	28,225.00
6108	Web Page Design & Maintenance	2,359.88	2,690.00	0.00	2,752.00
	Total Computer	151,711.80	186,492.00	133,562.49	237,351.00
6114	Insurance	17,462.94	17,800.00	13,349.97	18,700.00
619...	Admin Allocation	(1,675,740.19)	(1,995,799.00)	(1,472,045.93)	(2,168,149.00)
7032	Depreciation	224,925.68	255,800.00	183,430.64	277,600.00
6901	Contingency	0.00	19,970.00	0.00	25,000.00
	Total Expenses	178,452.84	401,578.00	214,307.64	545,430.00
	Change in Net Position	450,212.01	122,522.00	269,208.16	19,870.00

**Administration
BUDGET FYE 2021
APPENDIX A**

<u>Account Description</u>	<u>FYE 3/31/2019 Actual</u>	<u>FYE 3/31/2020 Amended Budget</u>	<u>Actual 12/31/2019</u>	<u>FYE 3/31/2021 Budget</u>
STATEMENT OF CASH FLOW FROM OPERATIONS				
(This presentation of Cash Flow does not take into account changes in accruals)				
CHANGE IN NET ASSETS				19,870.00
PLUS DEPRECIATION & AMORTIZATION				277,600.00
LESS PRINCIPAL PAYMENTS				(50,000.00)
RESERVE/CAPITAL REQUIREMENTS				
ADMIN CAPITAL PROJECTS				(195,500.00)
TOTAL RESERVE/CAPITAL REQUIRED				<u>(195,500.00)</u>
CASH FLOW				<u>51,970.00</u>

APPENDIX B
ADMINISTRATIVE CAPITAL PROJECTS

Project Number	Project Description	Fund	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024	Budget FYE 2025
	Fleet Vehicles	O	\$ 123,500	\$ 191,000	\$ 213,200	\$ 220,600	\$ 91,300
	Server Replacement	O	\$ 12,000	\$ 9,600	\$ 3,000	\$ 40,000	\$ 16,000
	Network Access Control (NAC)	O	\$ 60,000	\$ -	\$ -	\$ -	\$ -
	Voice Upgrade	O	\$ -	\$ 50,000	\$ -	\$ -	\$ -
TOTAL ADMINISTRATIVE			\$ 195,500	\$ 250,600	\$ 216,200	\$ 260,600	\$ 107,300

Fund Description

- O Operating Investments
- AR Administrative Reserve

APPENDIX C
Development Authority of the North Country
Restricted/ Board Designated Reserves
Fiscal Year Ending March 31, 2020

The Development Authority of the North Country recognizes the following restricted reserves as detailed below,

Restricted Fund Balance:	Balance 3/31/2019	Estimated Balance 3/31/2020
Community Rental Housing Program	\$ 14,152,950	\$ 14,238,703
Community Development Loan Fund	\$ 6,872,251	\$ 7,975,578
Housing Loan Revolving Fund	\$ 22,547,676	\$ 22,852,616
Army Water & Sewer	\$ 1,800,000	\$ 1,800,000
Regional Waterline	\$ 477,482	\$ 477,482
SWMF Replacement Reserve	\$ 6,568,802	\$ 5,592,764
Wetlands Mitigation Reserve	\$ 2,128,429	\$ 1,290,016
Telecom Repair & Replacement Reserve	\$ 7,216,669	\$ 6,701,387
	\$ 61,764,259	\$ 60,928,546

Further, it is necessary for the Development Authority of the North Country to designate a portion of its fund balance for the purposes detailed below,

Board Designated Reserves:	Balance 3/31/2019	Estimated Balance 3/31/2020
Supplemental Insurance Reserve	\$ 7,000,000	\$ 7,000,000
Infrastructure Development	\$ 223,107	\$ 223,107
Solid Waste Capital Reserve	\$ 17,263,675	\$ 12,624,458
Tip Fee Stabilization Reserve	\$ 4,218,723	\$ 4,354,135
Landfill Gas Reserve	\$ 1,122,089	\$ 1,589,718
Economic Development Loan Fund	\$ 5,641,846	\$ 5,640,399
Affordable Housing Program	\$ 3,000,000	\$ 3,000,000
Administrative Reserves	\$ 4,000,000	\$ 4,000,000
	\$ 42,469,440	\$ 38,431,817

APPENDIX D
Administrative Allocations
Budget - FYE March 31, 2021

	Budgeted 2020		Budgeted 2021		Increase or Decrease
Administrative Costs:					
Salaries & Fringes	\$ 1,570,031	\$	1,739,434	\$	169,403
Administrative Overhead	\$ 534,969	\$	685,226	\$	150,257
Total Administrative Costs	\$ 2,105,000	\$	2,424,660	\$	319,660

	Budgeted 2020		Budgeted 2021		Increase or Decrease
Administrative Allocation:					
Army Sewer	\$ 286,033	\$	289,618	\$	3,585
Army Water	\$ 119,183	\$	152,867	\$	33,684
Regional Water	\$ 16,492	\$	17,717	\$	1,225
Water Quality Contracts	\$ 35,970	\$	36,558	\$	588
Engineering	\$ 51,513	\$	55,464	\$	3,951
Solid Waste	\$ 769,515	\$	840,523	\$	71,008
Telecommunications	\$ 570,964	\$	616,227	\$	45,263
Regional Development Contracts	\$ 46,522	\$	50,697	\$	4,175
Affordable Housing Program	\$ 56,781	\$	61,484	\$	4,703
Community Development Loan Fund	\$ 5,000	\$	-	\$	(5,000)
Authority Economic Development Fund	\$ 46,340	\$	56,009	\$	9,669
Community Rental Housing Program	\$ 7,539	\$	8,997	\$	1,458
Internal Subsidy	\$ 93,148	\$	238,500	\$	145,352
Total	\$ 2,105,000	\$	2,424,660	\$	319,660



Board Resolution No. 2020-03-20

March 26, 2020

APPROVING FISCAL YEAR 2020-2021 ENGINEERING DIVISION OPERATING BUDGET, CAPITAL PROJECTS AND RESERVE DESIGNATION

Whereas, the Development Authority of the North Country has caused to be prepared and has reviewed the proposed Fiscal Year 2020-2021 Engineering Budget, attached to this Resolution as Appendix A, and

Whereas, upon recommendation by staff, it is determined that certain capital projects are necessary as set forth on the capital projects schedule as Appendix B, and

Whereas, upon recommendation by staff, it is determined beneficial to establish an Engineering Reserve Fund to support recurring capital investments to maintain technology in support of Authority operations. It is advantageous to the Development of the North Country to establish a separate bank account at Community Bank for such account. Further, it is desirable to provide for electronic or telephonic transfers of Development Authority of the North Country Funds by appropriate Authority representatives, and

RESOLVED, by the Development Authority of the North Country that:

- 1. The Fiscal Year 2020-2021 Engineering Budget and line items contained therein, as proposed and set forth in Appendices A, are hereby approved and adopted.**
- 2. The Engineering capital projects for the Fiscal Year 2020-2021, as set forth in Appendix B, are hereby approved and the Executive Director is hereby authorized and directed to undertake and pay for such projects, including contracting, therefore, on such terms and conditions as he shall determine. Further, capital funds that were previously approved but not fully expended are carried forward for use in Fiscal Year 2020-2021.**
- 3. The Authority shall create a Board Designated Engineering Reserve to support future capital investment to be funded from the operational surplus of the Engineering Division. The Chairman, Treasurer, Executive Director, Deputy executive Director and Deputy Comptroller of the Development Authority of the North Country be named as authorized signatories on the Engineering Reserve Account and that all documents required as evidence of this authority be executed by appropriate Authority Officers and/or personnel. Further, the Accountant I and Accounting Associate be designated authorized representatives for the purpose of executing transfers of Authority funds, electronically or telephonically, when authorized by designated Authority Officers**

and/or personnel, and that all documents required as evidence of such authority be executed by Authority Officers and/or personnel.

**Engineering
BUDGET FYE 2021
APPENDIX A**

<u>Account Description</u>	<u>FYE 3/31/2019 Actual</u>	<u>FYE 3/31/2020 Amended Budget</u>	<u>Actual 12/31/2019</u>	<u>FYE 3/31/2021 Budget</u>
Customer Billings				
4001 Customer Billings	\$1,231,125.65	\$1,241,850.00	\$1,129,798.53	\$1,236,025.00
Total Customer Billings	1,231,125.65	1,241,850.00	1,129,798.53	1,236,025.00
Grant Revenue				
4181 Federal Grant Income	17,505.00	0.00	8,995.00	0.00
4184 Other Grants	438.24	0.00	0.00	0.00
Total Grant Revenue	17,943.24	0.00	8,995.00	0.00
Total Income	1,249,068.89	1,241,850.00	1,138,793.53	1,236,025.00
Salaries				
500... Engineering Wages	725,185.18	653,301.00	580,691.83	700,886.00
500... Technology Wages	15,536.67	0.00	360.72	0.00
500... Regional Development Wages	2,582.29	0.00	0.00	0.00
500... WQ Wages	442.63	0.00	2,131.08	0.00
5002 Overtime Wages	871.63	270.00	1,380.82	375.00
Total Salaries	744,618.40	653,571.00	584,564.45	701,261.00
Fringe Benefits				
503... FICA Expense	54,181.73	49,998.00	40,581.86	53,647.00
503... Pension Expense	88,495.03	75,685.00	66,258.69	82,542.00
503... Health Insurance	98,509.07	94,411.00	76,566.30	93,189.00
503... Workers Comp	13,570.86	31,229.00	26,077.28	29,179.00
503... Disability Insurance	633.33	404.00	303.03	445.00
504... Post Retire Overhead	57,880.29	47,619.00	44,213.04	51,226.00
5054 Employee Physicals & Screening	841.75	500.00	297.75	500.00
Total Fringe Benefits	314,112.06	299,846.00	254,297.95	310,728.00
Operations & Maintenance				
5403 Safety Equipment & Supplies	1,108.44	1,100.00	1,011.24	1,000.00
5904 SCADA	22,717.22	28,381.07	7,989.78	22,200.00
8090 Purchases for Resale	79,806.59	95,000.00	79,996.75	36,000.00
Total O & M	103,632.25	124,481.07	88,997.77	59,200.00
Office & Administrative				
5053 Misc Employee Costs	730.82	1,000.00	219.25	1,000.00
5102 Office Rent	12,716.04	10,761.00	8,070.75	10,761.00
5104 Office Supplies	863.74	2,800.00	1,249.25	2,800.00
5112 Telephone	3,022.59	3,678.93	2,650.91	3,600.00
5114 Cellular Services	6,947.94	6,800.00	4,300.03	6,700.00
5120 Dues & Subscriptions	913.00	1,000.00	618.00	1,000.00
5122 Public Info & Advertising	4,345.02	500.00	0.00	500.00
5130 Office Equipment	3,075.95	6,000.00	2,796.39	5,000.00
5202 Employee Mileage Reimbursement	19,026.40	14,500.00	12,569.76	14,500.00
5204 Empl. Meals & Incidental	1,958.81	2,500.00	453.30	2,500.00
5206 Empl. Lodging	6,612.00	7,000.00	1,715.00	7,000.00
5312 Continuing Education	0.00	0.00	0.00	5,000.00
5370 Training & Development	8,021.07	8,000.00	2,970.00	8,000.00
5402 Employee Uniforms	633.90	1,175.00	416.00	1,300.00
Total Office & Admin	68,867.28	65,714.93	38,028.64	69,661.00
Professional Fees				
5924 Legal	0.00	50,500.00	29,426.88	500.00
Total Professional Fees	0.00	50,500.00	29,426.88	500.00
Automobile				
5601 Auto/Light Truck Rep. & Maint.	2,427.47	2,777.00	359.82	2,777.00
5602 Auto/Light Truck Fuel	4,265.06	6,000.00	2,401.61	6,000.00

**Engineering
BUDGET FYE 2021
APPENDIX A**

	<u>Account Description</u>	FYE	FYE	Actual	FYE
		3/31/2019	3/31/2020	12/31/2019	3/31/2021
		<u>Actual</u>	<u>Amended Budget</u>		<u>Budget</u>
5603	Auto/Light Truck Rental/Lease	12,164.04	8,600.00	7,125.03	8,400.00
5605	Vehicle Ins	2,197.27	2,700.00	2,025.00	3,200.00
	Total Automobile	21,053.84	20,077.00	11,911.46	20,377.00
	Computer				
5124	Computer Equipment	3,059.58	3,100.00	2,947.98	6,500.00
5128	Programming & Software	9,667.78	1,103.00	0.00	800.00
5906	GIS	42,045.51	42,450.00	29,535.04	29,006.00
	Total Computer	54,772.87	46,653.00	32,483.02	36,306.00
6114	Insurance	24,077.03	26,300.00	19,725.03	26,600.00
619...	Admin Allocation	42,870.00	51,513.00	37,978.84	55,463.00
619...	Engineering Allocation	(96,570.33)	(99,330.00)	(45,180.88)	(82,956.00)
6208	NYS Administrative Assessment	7,378.00	6,637.00	0.00	6,957.00
890...	Water Quality Allocation	255.14	0.00	0.00	0.00
7032	Depreciation	27,217.26	35,600.00	26,148.81	27,800.00
	Total Expenses	1,312,283.80	1,281,563.00	1,078,381.97	1,231,897.00
	Change in Net Position	(63,214.91)	(39,713.00)	60,411.56	4,128.00

**Engineering
BUDGET FYE 2021
APPENDIX A**

<u>Account Description</u>	<u>FYE 3/31/2019 Actual</u>	<u>FYE 3/31/2020 Amended Budget</u>	<u>Actual 12/31/2019</u>	<u>FYE 3/31/2021 Budget</u>
STATEMENT OF CASH FLOW FROM OPERATIONS				
(This presentation of Cash Flow does not take into account changes in accruals)				
CHANGE IN NET ASSETS				4,128.00
PLUS DEPRECIATION & AMORTIZATION				27,800.00
CASH FLOW				<u>31,928.00</u>

**APPENDIX B
ENGINEERING**

ENGINEERING

Project Number	Project Description	Fund	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024	Budget FYE 2025
	GIS Equipment	O	\$ -	\$ 30,000	\$ -	\$ -	\$ -
	GIS Internet Mapping Application Upgrade	TBD	\$ -	\$ -	\$ -	\$ 50,000	\$ -
TOTAL ENGINEERING			\$ -	\$ 30,000	\$ -	\$ 50,000	\$ -

Fund Description(s)

- REV Revenue
- O Operating Investments
- CR Capital Reserve
- TBD To Be Determined



Board Resolution No. 2020-03-21

March 26, 2020

APPROVING FISCAL YEAR 2020-2021 MATERIALS MANAGEMENT DIVISION OPERATING BUDGET, CAPITAL PROJECTS, RESERVE REQUIREMENTS, AND TIPPING FEES

Whereas, the Development Authority of the North Country has caused to be prepared and has reviewed the proposed Fiscal Year 2020-2021 Materials Management Budget based on anticipated waste volumes, said proposed Budget being attached to this resolution as Appendix A, and

Whereas, upon recommendation by staff and consulting engineers, it is determined that certain capital projects are necessary, as set forth on the capital projects' schedule attached as Appendix B, and

Whereas, it is necessary to establish reserve requirements, tipping fees and related understandings for Fiscal Year 2020-2021 in support of said Budget.

RESOLVED, by the Development Authority of the North Country that:

- 1. The Fiscal Year 2020-2021 Materials Management Budget and line items contained therein, as proposed and set forth in Appendix A, are hereby approved and adopted.**
- 2. The Materials Management capital projects for the Fiscal Year 2020-2021, as set forth in Appendix B, are hereby approved, with the stated cost thereof to be charged against indicated reserves, and the Executive Director is hereby authorized and directed to undertake and pay for such projects, including contracting therefore on such terms and conditions as he shall determine. Further, capital funds that were previously approved but not fully expended are carried forward for use in Fiscal Year 2020-2021.**
- 3. Based upon receipt at the Facility of anticipated waste volumes, the tipping fee for the Fiscal Year 2020-2021 shall be \$46.00 per ton for municipal solid waste, construction and demolition waste, and ash; \$36.00 per ton for non-beneficial use sludge, industrial waste and sewage sludge; \$18.00 per ton for non-hazardous petroleum contaminated soil; \$17.50 per ton for beneficial use sludge; \$200 per ton for friable asbestos (one ton minimum); \$80.00 per ton for friable asbestos-contaminated construction debris. The Authority shall offer a \$2.00 per ton discount on municipal solid waste (MSW) and construction and demolition waste (C&D) to haulers entering a contract with the Authority.**

4. The Community Improvement Program shall be extended for Fiscal Year 2020-2021 at \$31.50 per ton for up to 15,000 tons of demolition waste. The Residential Cleanup Program shall be extended for Fiscal Year 2020-2021 at \$36.00 per ton for up to 2,500 tons. Reserve requirements for such year (included in the tipping fees) shall be, per ton:

Replacement	\$3.00
Closure	\$2.00
Capital	\$1.25

Pursuant to the Host Community Agreement with the Town of Rodman, estimated host community benefit fees and gas to energy revenue sharing, totaling \$780,261.00 will be paid for the Fiscal Year 2020-2021.

5. To enhance the Authority's ability to respond promptly to changing conditions in the competitive solid waste disposal market, the authority to establish tipping fees, special condition fees, manage reserves, establish host community agreements and negotiate multi-year hauler contracts is hereby delegated to the Executive Director who shall report such actions to the Facilities Committee in a timely manner.

**Materials Management
BUDGET FYE 2021
APPENDIX A**

Account Description	FYE 3/31/2019 Actual	FYE 3/31/2020 Amended Budget	Actual 12/31/2019	FYE 3/31/2021 Budget
Customer Billings				
4001 Customer Billings	\$6,245,615.08	\$7,331,188.00	\$5,654,817.41	\$7,613,000.00
4006 Replacement Reserve Tip Income	1,107,093.28	537,188.00	401,630.32	678,960.00
4008 Closure Reserve Tip Income	553,546.64	477,500.00	357,004.72	452,640.00
4010 Tip Fee Stabilization Tip Income	553,546.64	0.00	0.00	0.00
4012 Capital Reserve Tip Income	830,319.96	477,500.00	357,004.72	282,900.00
4013 Landfill Gas Tip Income	553,546.64	477,500.00	357,004.72	0.00
Total Customer Billings	9,843,668.24	9,300,876.00	7,127,461.89	9,027,500.00
Waste Diversion Revenue				
4050 RTS Revenue	0.00	0.00	0.00	715,500.00
4060 Recycling Revenue - Tires	0.00	0.00	0.00	140,000.00
4061 Recycling Revenue - Mattresses	0.00	0.00	0.00	113,897.00
Total Waste Diversion Revenue	0.00	0.00	0.00	969,397.00
Grant Revenue				
4183 NY State Grants	73,019.14	120,000.00	0.00	333,312.00
Total Grant Revenue	73,019.14	120,000.00	0.00	333,312.00
Other Income				
4164 Miscellaneous	19,516.65	15,000.00	31,262.92	25,000.00
4166 LFGTE Revenue	581,414.66	582,330.00	518,727.35	438,009.00
Total Other Income	600,931.31	597,330.00	549,990.27	463,009.00
4201 Gain on Sale of Assets	41,710.00	15,000.00	47,025.00	45,000.00
Interest Income				
410... Trustee Interest	285,843.85	147,140.00	286,301.69	134,138.00
4108 Reserve Interest	112,475.54	116,222.00	90,877.58	111,110.00
4116 Replace Reserve Interest Income	115,189.10	124,514.00	92,501.21	102,931.00
4118 Closure Reserve Interest Income	171,980.27	188,360.00	141,191.43	200,275.00
4119 Post Close Interest Income	156,633.68	142,096.00	124,072.57	151,084.00
4120 Wetlands Mitigation Interest Income	37,890.62	41,092.00	30,852.14	22,096.00
420... Mark to Market Adjustment	379,903.56	0.00	298,973.11	0.00
Total Interest Income	1,259,916.62	759,424.00	1,064,769.73	721,634.00
Total Income	11,819,245.31	10,792,630.00	8,789,246.89	11,559,852.00
Salaries				
500... Engineering Wages	111,614.53	101,488.00	32,961.59	114,958.00
500... Technology Wages	31,077.15	0.00	721.45	0.00
500... MMF Wages	1,257,362.12	1,495,022.00	988,184.15	1,517,731.00
5002 Overtime Wages	33,399.06	35,438.00	13,959.54	36,769.00
5005 On-Call Stipend	7,800.00	7,800.00	5,550.00	7,800.00
Total Salaries	1,441,252.86	1,639,748.00	1,041,376.73	1,677,258.00
Fringe Benefits				
503... FICA Expense	101,889.19	125,397.00	72,669.64	128,270.00
503... Pension Expense	177,994.17	230,211.00	137,797.52	239,399.00
503... Health Insurance	209,286.54	248,331.00	153,893.84	294,049.00
503... Workers Comp	83,291.57	113,726.00	76,634.12	103,620.00
503... Disability Insurance	1,062.38	1,168.00	875.97	1,079.00
504... Post Retire Overhead	140,385.23	156,547.00	102,828.46	157,596.00
5054 Employee Physicals & Screening	7,100.20	9,500.00	7,239.65	8,000.00
Total Fringe Benefits	721,009.28	884,880.00	551,939.20	932,013.00
Operations & Maintenance				
5062 Third Party Temporary - O&M	17,526.60	36,000.00	33,916.08	50,976.00
5403 Safety Equipment & Supplies	11,874.05	14,000.00	7,549.48	14,000.00
5702 Large Parts	84,147.36	95,000.00	64,477.89	100,000.00
5703 Small Equipment	21,332.71	30,000.00	10,514.48	30,000.00

**Materials Management
BUDGET FYE 2021
APPENDIX A**

Account Description	FYE	FYE	Actual	FYE
	3/31/2019	3/31/2020	12/31/2019	3/31/2021
	Actual	Amended Budget		Budget
5704 O&M Supplies	11,823.67	20,000.00	10,173.04	20,000.00
5708 Fuels	234,408.47	248,000.00	160,642.82	335,000.00
5710 Lubricants	11,209.22	20,000.00	5,717.16	20,000.00
5712 Purchased Maintenance & Repair	53,903.29	90,000.00	76,601.55	65,000.00
5716 Equipment Rental	8,778.00	10,000.00	6,329.10	15,000.00
5718 Tires	19,128.26	46,000.00	30,356.96	30,000.00
5770 Other Tool, Equip & O&M	2,467.18	2,500.00	2,499.61	2,500.00
5815 Chemicals	6,490.04	20,000.00	7,788.44	10,000.00
5818 Leachate System Expense	0.00	0.00	0.00	15,000.00
5820 LFG Maintenance	73,306.64	75,000.00	55,527.06	75,000.00
5932 Monitoring & Testing	94,290.06	115,600.00	78,458.39	115,600.00
6008 Contract Hauling	26,528.75	27,500.00	6,032.50	20,000.00
Total O & M	677,214.30	849,600.00	556,584.56	918,076.00
Recycling Transfer Station				
500... Material Reprocessing Wages	0.00	86,757.00	48,297.60	134,551.00
503... FICA Expense	0.00	6,637.00	3,147.34	10,293.00
503... Pension Expense	0.00	8,068.00	3,587.05	12,917.00
503... Health Insurance	0.00	23,120.00	9,537.78	25,155.00
503... Workers Comp	0.00	9,552.00	4,999.12	12,311.00
503... Disability Insurance	0.00	49.00	0.00	74.00
504... Post Retire Overhead	0.00	11,040.00	6,479.00	16,560.00
6300 RTS -Safety Equipment & Supplies	0.00	2,350.00	1,512.09	2,500.00
6305 RTS - Large Parts	0.00	15,000.00	164.30	7,500.00
6310 RTS - Small Equipment	0.00	6,755.00	0.00	4,005.00
6315 RTS - O&M Supplies	0.00	14,000.00	9,602.23	14,000.00
6320 RTS - Fuels	0.00	3,500.00	1,134.37	10,000.00
6325 RTS - Purchased Maintenance & Repair	0.00	7,500.00	1,065.82	7,500.00
6329 RTS - Disposal Costs	0.00	0.00	0.00	715,500.00
6330 RTS - Contract Hauling	0.00	144,000.00	0.00	230,000.00
6335 RTS - Office Supplies	0.00	250.00	128.62	1,000.00
6340 RTS - Cellular Services	0.00	1,020.00	0.00	1,020.00
6345 RTS - Other Communications	0.00	2,400.00	0.00	2,400.00
6350 RTS - Office Equipment Maintenance	0.00	500.00	0.00	500.00
6355 RTS - Employee Mileage Reimbursement	0.00	150.00	0.00	150.00
6360 RTS - Employee Uniforms	0.00	400.00	115.04	300.00
6365 RTS - Gas & Electric	0.00	5,000.00	1,659.70	5,000.00
6370 RTS - Propane	0.00	5,000.00	2,173.17	4,000.00
6375 RTS - Building Supplies	0.00	2,000.00	678.62	1,000.00
6380 RTS - Site Supplies	0.00	2,000.00	703.70	1,000.00
6385 RTS - Building Maintenance & Repair	0.00	2,500.00	1,097.47	3,000.00
6390 RTS - Site Maintenance & Repair	0.00	4,000.00	1,764.84	4,000.00
6395 RTS - Auto/Light Truck Rep. & Maint.	0.00	1,000.00	450.00	2,000.00
6400 RTS - Auto/Light Truck Fuel	0.00	1,500.00	0.00	1,500.00
6410 RTS - Programming & Software	0.00	5,000.00	0.00	5,000.00
Total Recycling Transfer Station	0.00	371,048.00	98,297.86	1,234,736.00
Waste Diversion				
5125 Promotional Materials - RRR	25,396.88	75,000.00	38,463.18	75,000.00
6009 Household Hazardous Waste	68,422.72	70,000.00	66,377.50	75,000.00
6011 Recycling Incentive	49,019.45	67,755.00	45,992.75	116,000.00
6012 Recycling Incentive-County Capital	0.00	600,000.00	290,658.93	555,000.00
6013 CRT Recycling	95,782.40	115,000.00	74,434.81	90,000.00
6015 Ag Plastics Recycling	0.00	5,000.00	0.00	0.00
6017 Book Debinding	6,086.31	7,500.00	4,958.43	5,000.00
6018 Mattress Recycling - All Counties	42,494.00	180,000.00	121,508.00	370,000.00
6019 Fort Drum - Public Partnership	17,308.80	0.00	0.00	0.00
6020 Waste Audit	0.00	35,000.00	34,000.00	0.00
6021 Regional Tire Recycling	0.00	70,000.00	30,182.88	140,000.00
Total Waste Diversion	304,510.56	1,225,255.00	706,576.48	1,426,000.00

**Materials Management
BUDGET FYE 2021
APPENDIX A**

	Account Description	FYE	FYE	Actual	FYE
		3/31/2019	3/31/2020	12/31/2019	3/31/2021
		Actual	Amended Budget		Budget
6002	Sewage Treatment	339,155.36	398,443.00	265,023.18	354,200.00
601...	Closure & Post Closure Care	1,037,920.58	807,956.00	759,494.43	803,999.00
6006	Host Community Benefits	928,647.88	813,373.00	603,337.98	780,261.00
6007	LFGTE Revenue Sharing	0.00	10,000.00	0.00	0.00
Office & Administrative					
5053	Misc Employee Costs	582.23	1,000.00	444.40	1,000.00
5104	Office Supplies	2,850.59	5,000.00	1,047.43	5,000.00
5112	Telephone	6,837.33	7,640.00	5,486.59	8,000.00
5114	Cellular Services	7,624.72	9,100.00	5,110.81	10,000.00
5120	Dues & Subscriptions	1,539.00	3,000.00	701.99	3,000.00
5122	Public Info & Advertising	3,226.52	2,500.00	1,333.72	2,500.00
5123	Promotional Materials	6,819.68	8,000.00	5,187.79	8,000.00
5130	Office Equipment	0.00	1,000.00	210.67	1,000.00
5132	Office Equip Maintenance	0.00	1,200.00	0.00	1,200.00
5202	Employee Mileage Reimbursement	1,433.30	5,000.00	821.51	5,000.00
5204	Empl. Meals & Incidental	93.83	1,800.00	35.47	1,800.00
5206	Empl. Lodging	2,633.20	4,800.00	1,381.00	4,800.00
5270	Travel & Meeting Expense	9.00	750.00	0.00	750.00
5312	Continuing Education	0.00	1,460.00	0.00	3,000.00
5370	Training & Development	5,358.23	8,000.00	1,880.46	8,000.00
5402	Employee Uniforms	10,781.71	20,100.00	10,921.20	20,100.00
5508	Cleaning Services	10,657.50	10,000.00	6,020.00	12,000.00
6210	Trustee Fees	6,766.20	8,500.00	3,500.00	7,500.00
	Total Office & Admin	67,213.04	98,850.00	44,083.04	102,650.00
Utilities					
5802	Gas & Electric	38,036.28	40,000.00	24,447.18	40,000.00
5803	Propane	21,854.09	25,000.00	8,227.11	25,000.00
	Total Utilities	59,890.37	65,000.00	32,674.29	65,000.00
Materials & Supplies					
5806	Building Supplies	3,297.70	7,000.00	2,552.85	7,000.00
5810	Site Supplies	34,694.60	20,000.00	11,468.30	40,000.00
5824	Sand, Gravel & Stone	199,892.60	200,000.00	185,612.62	200,000.00
5826	Seed & Mulch	22,840.00	30,000.00	27,262.90	35,000.00
	Total Materials & Supplies	260,724.90	257,000.00	226,896.67	282,000.00
Professional Fees					
5924	Legal	780.00	5,500.00	1,650.00	5,500.00
5926	Investment Banking Fees	14,714.17	18,034.00	11,181.37	17,353.00
5970	Consulting	2,635.00	3,500.00	90.00	3,500.00
	Total Professional Fees	18,129.17	27,034.00	12,921.37	26,353.00
Repairs & Maintenance					
5804	Building Maintenance & Repair	23,629.17	25,000.00	4,964.62	20,000.00
	Total Repairs & Maintenance	23,629.17	25,000.00	4,964.62	20,000.00
Automobile					
5603	Auto/Light Truck Rental/Lease	31,743.84	23,400.00	19,099.97	17,200.00
	Total Automobile	31,743.84	23,400.00	19,099.97	17,200.00
Computer					
5124	Computer Equipment	1,762.53	8,300.00	5,131.54	9,900.00
5128	Programming & Software	15,053.93	5,040.00	5,039.84	6,155.00
	Total Computer	16,816.46	13,340.00	10,171.38	16,055.00
6122	Bad Debt Expense	12,112.35	0.00	0.00	0.00
6114	Insurance	153,519.64	146,000.00	109,500.03	169,600.00
619...	Admin Allocation	702,056.51	769,515.00	567,473.71	840,523.00
619...	Engineering Allocation	31,394.55	32,073.00	12,569.22	31,076.00

**Materials Management
BUDGET FYE 2021
APPENDIX A**

	FYE		Actual 12/31/2019	FYE 3/31/2021 Budget
	3/31/2019 Actual	3/31/2020 Amended Budget		
<u>Account Description</u>				
6208 NYS Administrative Assessment	49,605.00	51,703.00	0.00	52,101.00
7032 Depreciation	4,263,466.41	4,162,900.00	2,970,747.47	3,560,700.00
6202 Interest Expense	258,319.74	555,297.00	322,088.24	658,144.00
7170 Bond Issuance Costs	0.00	130,000.00	128,847.57	0.00
6901 Contingency	0.00	0.00	0.00	30,000.00
Total Expenses	11,398,331.97	13,357,415.00	9,044,668.00	13,997,945.00
Change in Net Position	420,913.34	(2,564,785.00)	(255,421.11)	(2,438,093.00)

**Materials Management
BUDGET FYE 2021
APPENDIX A**

<u>Account Description</u>	<u>FYE 3/31/2019 Actual</u>	<u>FYE 3/31/2020 Amended Budget</u>	<u>Actual 12/31/2019</u>	<u>FYE 3/31/2021 Budget</u>
STATEMENT OF CASH FLOW FROM OPERATIONS				
(This presentation of Cash Flow does not take into account changes in accruals)				
CHANGE IN NET ASSETS				(2,438,093.00)
PLUS DEPRECIATION & AMORTIZATION PLUS CLOSURE & P. CLOSURE COSTS				3,560,700.00 803,999.00
LESS PRINCIPAL PAYMENTS				(505,000.00)
RESERVE/CAPITAL REQUIREMENTS				
REPLACEMENT RESERVE				(781,891.00)
CLOSURE RESERVE				(652,915.00)
POST CLOSURE RESERVE				(151,084.00)
MMF CAPITAL RESERVE				164,284.00
TOTAL RESERVE/CAPITAL REQUIRED				(1,421,606.00)
CASH FLOW				0.00

**APPENDIX B
MATERIALS MANAGEMENT FACILITY CAPITAL PROJECTS**

Project Number	Project Description	Fund	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024	Budget FYE 2025
	Onsite Leachate Treatment	R	\$ 750,000	TBD	TBD	\$ -	\$ -
	Equipment: Articulated Hauler	R	\$ 750,000	\$ -	\$ 800,000	\$ -	\$ -
	Equipment: Main Snow Blower	R	\$ 200,000	\$ -	\$ -	\$ -	\$ -
	Equipment: Cyncom Camera	R	\$ 130,000	\$ -	\$ -	\$ -	\$ -
	Equipment: RC Slope Mower	R	\$ 60,000	\$ -	\$ -	\$ -	\$ -
	Petroleum Bulk Storage Upgrade	R	\$ -	\$ 650,000	\$ -	\$ -	\$ -
	Equipment: Landfill Compactor	R	\$ -	\$ 600,000	\$ -	\$ -	\$ -
	Equipment: Main Flare Replacement	R	\$ -	\$ 300,000	\$ -	\$ -	\$ -
	LFG Wellfield Expansion	LG	\$ -	\$ 200,000	\$ -	\$ -	\$ -
20105	Natural Habitat Enhancement	R	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Equipment: Waste Dozer	R	\$ -	\$ -	\$ 550,000	\$ 600,000	\$ -
	Equipment: Hydraulic Excavator	R	\$ -	\$ -	\$ 400,000	\$ 475,000	\$ -
	Equipment: Sewer Jet/Vacuum Truck	R	\$ -	\$ -	\$ 310,000	\$ -	\$ -
	Equipment: Leachate Tank Trailer	R	\$ -	\$ -	\$ 90,000	\$ 95,000	\$ 100,000
	Equipment: Leachate Truck Tractor	R	\$ -	\$ -	\$ -	\$ -	\$ 170,000
	Concrete Floors in Storage Buildings	R	\$ -	\$ -	\$ -	\$ -	\$ 50,000

TOTAL MMF			\$ 1,890,000	\$ 1,800,000	\$ 2,200,000	\$ 1,220,000	\$ 370,000
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Fund Description

- C Closure Reserve
- CC Carbon Credit Reserve
- CAP Capital Reserve



Board Resolution No. 2020-03-22
March 26, 2020

APPROVING FISCAL YEAR 2020-2021
NORTH COUNTRY ECONOMIC DEVELOPMENT FUND BUDGET

Whereas, the Development Authority of the North Country has caused to be prepared and has reviewed Fiscal Year 2020-2021 North Country Economic Development Fund Budget, detailed by the attached Appendix A.

Whereas, **Resolution No. 2014-08-12** authorizes the execution of Program Agreement to establish the North Country Economic Development Fund with \$10 million that the New York Power Authority (NYPA) received from Alcoa, and

Whereas, pursuant to **Resolution No. 2014-08-14**, the Authority Board authorized the creation of a new Authority Division in order to budget and account for North Country Economic Development Funds accordingly, and

Whereas, the North Country Economic Development Fund Board ratified the budget at its meeting on February 7, 2020, and

RESOLVED, that the Development Authority of the North Country approves and adopts the Fiscal Year 2020-2021 North Country Economic Development Fund Budget and line items contained therein, as proposed and set forth in Appendix A.

**North Country EDF
BUDGET FYE 2021
APPENDIX A**

<u>Account Description</u>		<u>FYE 3/31/2019 Actual</u>	<u>FYE 3/31/2020 Amended Budget</u>	<u>Actual 12/31/2019</u>	<u>FYE 3/31/2021 Budget</u>
4104	Loan Interest Income	\$0.00	\$75,000.00	\$63,610.55	\$85,000.00
	Other Income				
4164	Miscellaneous	0.00	0.00	506.76	500.00
	Total Other Income	0.00	0.00	506.76	500.00
	Interest Income				
4102	Investment Interest Income	0.00	131,100.00	106,755.63	142,200.00
420...	Mark to Market Adjustment	0.00	0.00	11,400.51	0.00
	Total Interest Income	0.00	131,100.00	118,156.14	142,200.00
	Total Income	0.00	206,100.00	182,273.45	227,700.00
	Professional Fees				
5924	Legal	0.00	2,000.00	0.00	2,000.00
5926	Investment Banking Fees	0.00	4,181.00	2,613.69	4,057.00
5970	Consulting	0.00	8,000.00	8,000.00	8,000.00
	Total Professional Fees	0.00	14,181.00	10,613.69	14,057.00
	Total Expenses	0.00	14,181.00	10,613.69	14,057.00
	Change in Net Position	0.00	191,919.00	171,659.76	213,643.00



Board Resolution No. 2020-03-23

March 26, 2020

APPROVING FISCAL YEAR 2020-2021 REGIONAL DEVELOPMENT BUDGET

Whereas, the Development Authority of the North Country has caused to be prepared and has reviewed Fiscal Year 2020-2021 Regional Development Budget, detailed by the attached Appendix A.

RESOLVED, that the Development Authority of the North Country approves and adopts the Fiscal Year 2020-2021 Regional Development Budget and line items contained therein, as proposed and set forth in Appendix A.

**Regional Development
BUDGET FYE 2021
APPENDIX A**

Account Description	FYE 3/31/2019 Actual	FYE 3/31/2020 Amended Budget	Actual 12/31/2019	FYE 3/31/2021 Budget
Customer Billings				
4001 Customer Billings	\$222,185.58	\$187,091.00	\$86,293.22	\$162,510.00
Total Customer Billings	222,185.58	187,091.00	86,293.22	162,510.00
Grant Revenue				
4181 Federal Grant Income	109,584.04	253,465.00	102,910.29	90,000.00
4183 NY State Grants	1,945,719.20	2,069,996.00	1,934,780.09	1,239,000.00
4184 Other Grants	0.00	40,000.00	0.00	40,000.00
Total Grant Revenue	2,055,303.24	2,363,461.00	2,037,690.38	1,369,000.00
4104 Loan Interest Income	661,274.95	624,000.00	516,971.61	612,000.00
Other Income				
4162 Processing Fees	39,355.00	29,575.00	34,375.00	25,000.00
4164 Miscellaneous	29,585.70	17,000.00	7,515.32	17,000.00
4185 Grant Recapture	0.00	0.00	16,350.00	0.00
4190 Recovery of Bad Debts	22,317.89	0.00	0.00	0.00
Total Other Income	91,258.59	46,575.00	58,240.32	42,000.00
Interest Income				
4102 Investment Interest Income	220,599.35	297,840.00	210,093.84	240,080.00
410... Trustee Interest	61.32	0.00	0.00	0.00
420... Mark to Market Adjustment	38,236.80	0.00	27,585.89	0.00
Total Interest Income	258,897.47	297,840.00	237,679.73	240,080.00
Total Income	3,288,919.83	3,518,967.00	2,936,875.26	2,425,590.00
Salaries				
500... Administrative Wages	9,972.40	11,161.00	12,455.54	12,669.00
500... Engineering Wages	64,661.40	41,682.00	20,289.18	25,094.00
500... Regional Development Wages	292,711.42	338,503.00	231,209.21	332,753.00
5002 Overtime Wages	0.00	0.00	17.82	0.00
Total Salaries	367,345.22	391,346.00	263,971.75	370,516.00
Fringe Benefits				
503... FICA Expense	24,523.39	29,939.00	17,691.75	28,344.00
503... Pension Expense	48,996.02	54,477.00	38,706.54	54,377.00
503... Health Insurance	51,098.00	52,309.00	37,008.58	52,972.00
503... Workers Comp	709.18	935.00	564.84	765.00
503... Disability Insurance	303.49	327.00	245.25	321.00
504... Post Retire Overhead	26,039.23	26,441.00	18,803.40	25,116.00
Total Fringe Benefits	151,669.31	164,428.00	113,020.36	161,895.00
Operations & Maintenance				
6110 Marketing	5,000.00	5,000.00	0.00	5,000.00
8090 Purchases for Resale	6,260.00	7,000.00	305.00	7,000.00
Total O & M	11,260.00	12,000.00	305.00	12,000.00
6006 Host Community Benefits	59,297.16	88,943.00	88,942.88	103,766.00
Office & Administrative				
5104 Office Supplies	0.00	250.00	0.00	0.00
5120 Dues & Subscriptions	625.00	625.00	125.00	625.00
5122 Public Info & Advertising	220.76	2,500.00	139.12	2,000.00
5172 Filing Fees	580.00	1,300.00	580.00	1,100.00
5202 Employee Mileage Reimbursement	1,277.93	2,000.00	443.00	1,250.00
5204 Empl. Meals & Incidental	532.09	2,225.00	350.02	1,625.00
5206 Empl. Lodging	3,780.11	4,300.00	2,280.06	3,300.00
5270 Travel & Meeting Expense	4,459.68	3,800.00	611.74	2,300.00
5370 Training & Development	0.00	1,800.00	349.00	1,800.00
5570 Other General Expense	369.64	2,500.00	363.90	1,450.00

**Regional Development
BUDGET FYE 2021
APPENDIX A**

<u>Account Description</u>	FYE 3/31/2019 <u>Actual</u>	FYE 3/31/2020 <u>Amended Budget</u>	Actual 12/31/2019	FYE 3/31/2021 <u>Budget</u>
Total Office & Admin	11,845.21	21,300.00	5,241.84	15,450.00
Professional Fees				
5924 Legal	2,323.90	11,500.00	5,294.60	8,500.00
5926 Investment Banking Fees	7,231.08	9,381.00	5,843.52	8,320.00
5970 Consulting	69,429.56	250,000.00	82,013.67	153,500.00
Total Professional Fees	78,984.54	270,881.00	93,151.79	170,320.00
Computer				
6108 Web Page Design & Maintenance	0.00	0.00	0.00	750.00
Total Computer	0.00	0.00	0.00	750.00
6122 Bad Debt Expense	0.00	0.00	201,304.86	0.00
6120 Grants	732,672.04	812,500.00	691,833.14	517,500.00
619... Admin Allocation	132,226.00	146,130.00	107,900.91	159,176.00
619... Engineering Allocation	8,330.92	7,682.00	4,527.79	4,260.00
6202 Interest Expense	0.00	4,000.00	611.12	3,500.00
Total Expenses	1,553,630.40	1,919,210.00	1,570,811.44	1,519,133.00
Change in Net Position	1,735,289.43	1,599,757.00	1,366,063.82	906,457.00



Board Resolution No. 2020-03-24
March 26, 2020

**APPROVING FISCAL YEAR 2020-2021 TELECOMMUNICATIONS
DIVISION OPERATING BUDGET, CAPITAL PROJECTS,
RESERVE DESIGNATIONS, AND TARIFF**

Whereas, the Development Authority of the North Country has caused to be prepared and has reviewed the proposed Fiscal Year 2020-2021 Telecommunications Division Budget based on anticipated circuit demand, said proposed Budget being attached to this resolution as Appendix A, and

Whereas, upon recommendation by staff, it is determined that certain capital projects are necessary as set forth on the capital projects schedule attached as Appendix B, and

Whereas, it is necessary to ratify tariff pricing and establish reserve requirements for the Fiscal Year 2020-2021 in support of said Budget.

RESOLVED, by the Development Authority of the North Country that:

- 1. The Fiscal Year 2020-2021 Telecommunications Division Budget and the line items contained therein, as proposed and set forth in Appendix A, are hereby approved and adopted.**
- 2. The Telecommunications Division capital projects for the Fiscal Year 2020-2021, as set forth in Appendix B, are hereby approved, and the Executive Director is hereby authorized and directed to undertake and pay for such projects, including contracting therefore on such terms and conditions as he shall determine. Further, capital funds that were previously approved but not fully expended are carried forward for use in Fiscal Year 2020-2021.**
- 3. Based upon anticipated circuit volume, a tariff was filed with and accepted by the Public Services Commission (May 1, 2004) and will remain in effect for Fiscal Year 2020-2021.**

4. Reserves previously authorized have been created and capitalized as of February 28, 2020 in the following amounts:

Operating	\$ 962,858
Repair and Upgrade	\$5,738,528

For Fiscal Year 2020-2021, reserves will be maintained on an on-going basis as follows:

Operating	16.7% of Revenue
Repair & Upgrade	18% of Equipment Replacement Cost
	20% of OSP Replacement Cost

5. To enhance the Authority's ability to respond promptly to changing conditions in the competitive telecommunications market, the authority to create and manage reserves, establish agreements and negotiate multi-year contracts is hereby delegated to the Executive Director who shall report such actions to the Facilities Committee on a timely basis.

**Telecommunications
BUDGET FYE 2021
APPENDIX A**

<u>Account Description</u>		FYE 3/31/2019 <u>Actual</u>	FYE 3/31/2020 <u>Amended Budget</u>	Actual 12/31/2019	FYE 3/31/2021 <u>Budget</u>
Customer Billings					
4001	Customer Billings	\$5,842,465.49	\$5,782,654.00	\$4,391,835.17	\$5,720,074.00
4004	Dark Fiber Billings	128,896.68	414,444.00	420,664.86	440,016.00
	Total Customer Billings	5,971,362.17	6,197,098.00	4,812,500.03	6,160,090.00
Grant Revenue					
4183	NY State Grants	100,000.00	0.00	0.00	0.00
	Total Grant Revenue	100,000.00	0.00	0.00	0.00
Other Income					
4164	Miscellaneous	51,594.67	47,050.00	54,633.76	47,050.00
	Total Other Income	51,594.67	47,050.00	54,633.76	47,050.00
Interest Income					
4102	Investment Interest Income	2,954.29	2,915.00	26,183.33	38,890.00
4108	Reserve Interest	183,088.28	160,193.00	182,149.49	211,633.00
420...	Mark to Market Adjustment	65,245.33	0.00	99,311.38	0.00
	Total Interest Income	251,287.90	163,108.00	307,644.20	250,523.00
	Total Income	6,374,244.74	6,407,256.00	5,174,777.99	6,457,663.00
Salaries					
500...	Engineering Wages	32,148.16	37,944.00	20,178.27	28,419.00
500...	Technology Wages	1,208,063.64	1,159,837.00	855,668.96	1,206,515.00
500...	MMF Wages	0.00	0.00	66.78	0.00
500...	WQ Wages	69.63	0.00	0.00	0.00
5002	Overtime Wages	2,228.90	2,350.00	2,376.15	2,500.00
	Total Salaries	1,242,510.33	1,200,131.00	878,290.16	1,237,434.00
Fringe Benefits					
503...	FICA Expense	90,341.28	91,631.00	63,358.47	94,474.00
503...	Pension Expense	145,923.69	174,617.00	111,945.17	179,435.00
503...	Health Insurance	87,304.55	111,155.00	59,163.69	85,255.00
504...	Retiree Health Insurance	0.00	0.00	114.00	0.00
503...	Workers Comp	2,397.86	2,900.00	1,723.38	2,328.00
503...	Disability Insurance	359.45	429.00	321.75	400.00
504...	Post Retire Overhead	73,304.46	72,036.00	53,729.28	69,055.00
5054	Employee Physicals & Screening	272.25	500.00	271.25	500.00
	Total Fringe Benefits	399,903.54	453,268.00	290,626.99	431,447.00
Operations & Maintenance					
5062	Third Party Temporary - O&M	0.00	5,500.00	0.00	5,500.00
5133	Equipment Maintenance Contracts	224,922.32	325,000.00	257,592.58	354,144.00
5134	Maintenance Contracts	171,724.91	175,000.00	62,826.78	174,305.00
5135	Underground Locating	56,011.69	95,000.00	36,777.87	80,000.00
5403	Safety Equipment & Supplies	813.30	900.00	244.00	900.00
5704	O&M Supplies	2,602.61	4,500.00	4,569.54	4,500.00
5712	Purchased Maintenance & Repair	14,321.70	45,000.00	15,159.64	53,500.00
5720	Offnet Circuit Lease	486,374.44	600,000.00	402,819.55	610,812.00
5770	Other Tool, Equip & O&M	13,794.45	8,000.00	6,606.71	6,000.00
5830	Collo Expense	150,070.10	185,000.00	114,615.89	183,348.00
5834	Permitting	265.90	3,000.00	269.00	11,000.00
5836	Pole Attachment Fees	204,544.82	314,479.00	244,883.41	319,979.00
5838	Conduit Lease	19,695.93	24,696.00	11,145.80	24,696.00
	Total O & M	1,345,142.17	1,786,075.00	1,157,510.77	1,828,684.00
Office & Administrative					
5053	Misc Employee Costs	1,308.21	2,400.00	959.31	2,400.00
5102	Office Rent	44,385.20	44,279.00	33,209.28	44,279.00
5104	Office Supplies	1,905.47	2,200.00	1,016.05	2,200.00

**Telecommunications
BUDGET FYE 2021
APPENDIX A**

Account Description	FYE	FYE	Actual	FYE
	3/31/2019	3/31/2020	12/31/2019	3/31/2021
	Actual	Amended Budget		Budget
5110 Postage & Shipping	97.44	1,000.00	211.51	1,000.00
5112 Telephone	11,482.03	12,000.00	8,435.88	12,000.00
5114 Cellular Services	6,408.05	5,700.00	4,208.56	5,600.00
5118 Other Communications	1,253.40	1,600.00	1,015.05	1,600.00
5120 Dues & Subscriptions	60.00	500.00	0.00	500.00
5122 Public Info & Advertising	1,671.60	2,000.00	0.00	2,000.00
5123 Promotional Materials	555.12	5,000.00	250.00	5,000.00
5130 Office Equipment	907.60	5,000.00	192.69	5,000.00
5170 Other Office Expenses	458.45	5,000.00	816.04	5,000.00
5172 Filing Fees	3,749.26	10,000.00	1,704.74	9,000.00
5202 Employee Mileage Reimbursement	2,387.13	1,962.00	888.56	1,962.00
5204 Empl. Meals & Incidental	8,532.94	9,500.00	4,034.39	8,500.00
5206 Empl. Lodging	17,653.23	15,850.00	8,436.34	15,000.00
5270 Travel & Meeting Expense	133.25	500.00	327.48	500.00
5312 Continuing Education	399.00	0.00	0.00	0.00
5370 Training & Development	188.95	9,300.00	7,813.86	9,300.00
5402 Employee Uniforms	21.00	1,450.00	546.00	1,225.00
5570 Other General Expense	813.20	1,000.00	0.00	1,000.00
Total Office & Admin	104,370.53	136,241.00	74,065.74	133,066.00
Utilities				
5802 Gas & Electric	3,595.32	4,400.00	2,305.62	5,000.00
Total Utilities	3,595.32	4,400.00	2,305.62	5,000.00
Professional Fees				
5924 Legal	12,360.00	18,500.00	9,840.00	25,000.00
5926 Investment Banking Fees	4,480.42	5,050.73	3,856.97	5,791.00
5970 Consulting	15,730.00	14,650.00	6,400.00	15,000.00
Total Professional Fees	32,570.42	38,200.73	20,096.97	45,791.00
Automobile				
5601 Auto/Light Truck Rep. & Maint.	7,627.56	12,000.00	7,324.69	12,000.00
5602 Auto/Light Truck Fuel	21,735.62	22,000.00	14,993.97	22,000.00
5603 Auto/Light Truck Rental/Lease	29,523.48	47,900.00	29,978.62	59,700.00
5605 Vehicle Ins	6,887.01	11,200.00	8,399.97	12,900.00
Total Automobile	65,773.67	93,100.00	60,697.25	106,600.00
Computer				
5124 Computer Equipment	4,900.89	8,000.00	4,482.06	9,500.00
5126 Computer Maintenance	1,168.00	0.00	0.00	0.00
5128 Programming & Software	20,202.18	12,000.00	11,158.98	17,505.00
Total Computer	26,271.07	20,000.00	15,641.04	27,005.00
6122 Bad Debt Expense	0.00	0.00	66,607.88	0.00
6114 Insurance	111,692.79	116,300.00	87,225.03	122,900.00
619... Admin Allocation	470,544.00	570,964.00	421,152.35	616,227.00
619... Engineering Allocation	20,732.59	16,959.00	9,919.85	11,662.00
6208 NYS Administrative Assessment	31,981.00	34,608.00	0.00	34,715.00
890... Water Quality Allocation	18.22	0.00	0.00	0.00
7032 Depreciation	3,942,662.68	3,684,400.00	2,592,807.27	3,647,400.00
6901 Contingency	0.00	4,709.27	0.00	25,000.00
Total Expenses	7,797,768.33	8,159,356.00	5,676,946.92	8,272,931.00
Change in Net Position	(1,423,523.59)	(1,752,100.00)	(502,168.93)	(1,815,268.00)

**Telecommunications
BUDGET FYE 2021
APPENDIX A**

<u>Account Description</u>	<u>FYE 3/31/2019 Actual</u>	<u>FYE 3/31/2020 Amended Budget</u>	<u>Actual 12/31/2019</u>	<u>FYE 3/31/2021 Budget</u>
STATEMENT OF CASH FLOW FROM OPERATIONS				
(This presentation of Cash Flow does not take into account changes in accruals)				
CHANGE IN NET ASSETS				(1,815,268.00)
PLUS DEPRECIATION & AMORTIZATION				3,647,400.00
RESERVE/CAPITAL REQUIREMENTS				
TELECO REPAIR/UPGRADE RESERVE				852,869.00
TELECOM CAPITAL PROJECTS				(2,685,000.00)
TOTAL RESERVE/CAPITAL REQUIRED				(1,832,131.00)
CASH FLOW				1.00

**APPENDIX B
TELECOMMUNICATIONS CAPITAL PROJECTS**

Project Number	Project Description	Fund	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024	Budget FYE 2025
	DWDM Upgrade	R	\$ 1,000,000	\$ 100,000	\$ -	\$ 100,000	\$ 100,000
	Customer Network Construction	R	\$ 525,000	\$ 600,000	\$ 650,000	\$ 700,000	\$ 700,000
	Ethernet Enhancements	R	\$ 500,000	\$ 350,000	\$ 300,000	\$ 250,000	\$ 250,000
	Wireless Tower Service	R	\$ 300,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
	Emergency Restoration	R	\$ 150,000	\$ 157,500	\$ 165,375	\$ 173,644	\$ 182,326
	Central Office Enhancements	R	\$ 100,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
	DOT - Road Projects	R	\$ 50,000	\$ 80,000	\$ 80,000	\$ 75,000	\$ 75,000
	Fiber Augments	R	\$ 35,000	\$ 85,000	\$ 100,000	\$ 100,000	\$ 100,000
30568	Economic Development Initiatives	R	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000

TOTAL TELECOMMUNICATIONS	\$ 2,685,000	\$ 1,722,500	\$ 1,645,375	\$ 1,748,644	\$ 1,757,326
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Fund Description

R Repair & Replacement Reserve



Board Resolution No. 2020-03-25
March 26, 2020

**APPROVING FISCAL YEAR 2020-2021 WATER QUALITY MANAGEMENT
DIVISION OPERATING BUDGET, CAPITAL PROJECTS
AND USER CHARGES**

Whereas, the Development Authority of the North Country has caused to be prepared and has reviewed the proposed Fiscal Year 2020-2021 Water Quality Management Budgets, attached to this Resolution as Appendices A(1) – A(4), and

Whereas, upon recommendation by staff and consulting engineers, it is determined that certain capital projects are necessary to be undertaken for the continued efficient operation of the Facilities, as set forth on the Capital Projects Schedule attached to this Resolution as Appendix B, and

Whereas, it is necessary to establish outside user charges for use of Water Quality Management for the Fiscal Year 2020-2021 as proposed in the User Charges Schedule set forth in Appendix C, and

Whereas, it is necessary to maintain required reserves for the Army Waterline and Sewerline, and Regional Waterline projects.

RESOLVED, by the Development Authority of the North Country that:

- 1. The Fiscal Year 2020-2021 Water Quality Management Budgets and line items contained therein, as proposed and set forth in Appendices A(1)-A(4), are hereby approved and adopted.**
- 2. The Water Quality Management's capital projects for the Fiscal Year 2020-2021, as proposed and set forth in Appendix B are hereby approved. The Executive Director is hereby authorized and directed to undertake and pay for such projects, including contracting therefore on such terms and conditions as he shall determine. Further, capital funds that were previously approved but not fully expended are carried forward for use in Fiscal Year 2020-2021.**
- 3. The user charges for Water Quality Management for Fiscal Year 2020-2021, as proposed and set forth in Appendix C, are hereby approved and adopted.**

4. The Executive Director is authorized and directed to manage reserves for the Army Waterline and Sewerline, and Regional Waterline projects consistent with contractual requirements. To enhance the Authority's ability to respond promptly to customer requirements, the authority to negotiate multi-year contracts is hereby delegated to the Executive Director who will report such actions to the Facilities Committee in a timely manner.

**Army Sewer
BUDGET FYE 2021
APPENDIX A -1**

Account Description	FYE 3/31/2019 Actual	FYE 3/31/2020 Amended Budget	Actual 12/31/2019	FYE 3/31/2021 Budget
Customer Billings				
4001 Customer Billings	\$2,605,077.52	\$2,452,737.00	\$1,916,372.99	\$2,365,363.00
Total Customer Billings	2,605,077.52	2,452,737.00	1,916,372.99	2,365,363.00
Other Income				
4164 Miscellaneous	14,487.37	12,501.00	9,375.75	12,501.00
Total Other Income	14,487.37	12,501.00	9,375.75	12,501.00
4201 Gain on Sale of Assets	24,457.50	0.00	0.00	0.00
Interest Income				
4108 Reserve Interest	36,341.28	41,200.00	27,341.07	38,400.00
420... Mark to Market Adjustment	27,527.41	0.00	7,870.73	0.00
Total Interest Income	63,868.69	41,200.00	35,211.80	38,400.00
Total Income	2,707,891.08	2,506,438.00	1,960,960.54	2,416,264.00
Salaries				
500... Engineering Wages	24,472.51	24,726.00	12,038.45	37,764.00
500... Technology Wages	15,583.16	0.00	360.72	0.00
500... MMF Wages	0.00	0.00	66.78	0.00
500... WQ Wages	292,119.04	333,081.00	215,703.07	343,288.00
5002 Overtime Wages	28,533.41	26,191.00	21,310.88	25,618.00
5005 On-Call Stipend	3,180.00	3,840.00	2,220.00	3,840.00
Total Salaries	363,888.12	387,838.00	251,699.90	410,510.00
Fringe Benefits				
503... FICA Expense	28,970.79	29,670.00	17,768.60	31,403.00
503... Pension Expense	48,846.91	51,038.00	32,589.47	54,524.00
503... Health Insurance	52,374.26	53,475.00	35,804.06	58,334.00
503... Workers Comp	26,533.81	24,407.00	20,765.08	26,785.00
503... Disability Insurance	169.60	210.00	157.50	204.00
504... Post Retire Overhead	35,849.91	34,542.00	23,162.85	35,577.00
5054 Employee Physicals & Screening	2,484.75	3,000.00	1,675.00	3,000.00
Total Fringe Benefits	195,230.03	196,342.00	131,922.56	209,827.00
Operations & Maintenance				
5062 Third Party Temporary - O&M	4,092.00	7,500.00	0.00	7,500.00
5403 Safety Equipment & Supplies	10,930.50	15,000.00	11,647.68	15,000.00
5704 O&M Supplies	30.81	0.00	0.00	0.00
5706 Shop Tools	8,885.00	12,000.00	3,012.63	12,000.00
5815 Chemicals	21,663.71	90,040.00	39,121.00	75,000.00
5902 Lab Fees	0.00	500.00	0.00	500.00
Total O & M	45,602.02	125,040.00	53,781.31	110,000.00
6002 Sewage Treatment	857,038.61	1,112,520.00	680,235.95	1,016,076.00
6004 Water Purchases	2,872.00	3,200.00	2,154.00	3,200.00
Office & Administrative				
5053 Misc Employee Costs	100.00	100.00	0.00	100.00
5104 Office Supplies	3,860.86	5,500.00	3,162.34	5,500.00
5110 Postage & Shipping	615.00	1,500.00	340.00	1,500.00
5112 Telephone	6,927.81	10,120.00	6,835.31	10,000.00
5114 Cellular Services	10,091.97	12,900.00	7,950.90	14,600.00
5120 Dues & Subscriptions	1,548.20	2,000.00	837.20	2,000.00
5122 Public Info & Advertising	81.32	1,500.00	1,087.54	1,500.00
5130 Office Equipment	572.63	1,000.00	0.00	1,000.00
5202 Employee Mileage Reimbursement	10.90	1,000.00	0.00	1,000.00
5204 Empl. Meals & Incidental	828.54	3,000.00	388.82	3,000.00
5206 Empl. Lodging	4,699.72	7,000.00	1,548.00	7,000.00
5270 Travel & Meeting Expense	471.04	0.00	0.00	0.00

**Army Sewer
BUDGET FYE 2021
APPENDIX A-1**

	<u>Account Description</u>	FYE	FYE	Actual	FYE
		3/31/2019	3/31/2020	12/31/2019	3/31/2021
		Actual	Amended Budget		Budget
5312	Continuing Education	0.00	5,000.00	0.00	0.00
5370	Training & Development	8,853.95	10,000.00	3,810.44	10,000.00
5402	Employee Uniforms	6,250.93	9,000.00	1,873.47	9,000.00
5508	Cleaning Services	10,980.00	12,000.00	8,310.00	12,000.00
	Total Office & Admin	55,892.87	81,620.00	36,144.02	78,200.00
	Utilities				
5802	Gas & Electric	61,187.08	59,750.00	26,958.24	59,750.00
	Total Utilities	61,187.08	59,750.00	26,958.24	59,750.00
	Professional Fees				
5924	Legal	7,960.00	3,000.00	0.00	3,000.00
5926	Investment Banking Fees	1,033.79	1,158.00	794.80	1,179.00
	Total Professional Fees	8,993.79	4,158.00	794.80	4,179.00
	Repairs & Maintenance				
5804	Building Maintenance & Repair	13,734.96	22,500.00	14,908.07	15,000.00
5808	Site Maint & Repair	8,895.32	25,000.00	18,918.56	25,000.00
5812	Pipeline Maintenance	29,312.16	45,000.00	21,998.00	45,000.00
	Total Repairs & Maintenance	51,942.44	92,500.00	55,824.63	85,000.00
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	11,966.79	19,000.00	8,214.86	19,000.00
5602	Auto/Light Truck Fuel	46,780.77	60,000.00	28,932.37	60,000.00
5603	Auto/Light Truck Rental/Lease	93,500.35	126,300.00	85,987.39	127,400.00
5605	Vehicle Ins	16,153.76	30,600.00	22,950.00	35,300.00
	Total Automobile	168,401.67	235,900.00	146,084.62	241,700.00
	Computer				
5124	Computer Equipment	15,548.40	13,900.00	8,260.23	4,000.00
5128	Programming & Software	11,613.44	24,560.00	24,460.00	5,622.00
	Total Computer	27,161.84	38,460.00	32,720.23	9,622.00
6114	Insurance	35,226.73	37,500.00	28,125.00	34,700.00
619...	Admin Allocation	189,360.43	286,033.00	210,944.20	289,618.00
619...	Engineering Allocation	9,889.88	10,673.00	5,219.24	10,720.00
6208	NYS Administrative Assessment	16,018.00	14,700.00	0.00	13,740.00
890...	Water Quality Allocation	(168,185.14)	(209,796.00)	(123,649.01)	(210,579.00)
7032	Depreciation	313,929.82	318,900.00	197,656.26	275,200.00
	Total Expenses	2,234,450.19	2,795,338.00	1,736,615.95	2,641,463.00
	Change in Net Position	473,440.89	(288,900.00)	224,344.59	(225,199.00)

**Army Sewer
BUDGET FYE 2021
APPENDIX A-1**

<u>Account Description</u>	<u>FYE 3/31/2019 Actual</u>	<u>FYE 3/31/2020 Amended Budget</u>	<u>Actual 12/31/2019</u>	<u>FYE 3/31/2021 Budget</u>
STATEMENT OF CASH FLOW FROM OPERATIONS				
(This presentation of Cash Flow does not take into account changes in accruals)				
CHANGE IN NET ASSETS				(225,199.00)
PLUS DEPRECIATION & AMORTIZATION				275,200.00
RESERVE/CAPITAL REQUIREMENTS				
ASL CAPITAL PROJECTS				<u>(50,000.00)</u>
TOTAL RESERVE/CAPITAL REQUIRED				<u>(50,000.00)</u>
CASH FLOW				<u><u>1.00</u></u>

**Army Water Line
BUDGET FYE 2021
APPENDIX A-2**

<u>Account Description</u>		<u>FYE 3/31/2019 Actual</u>	<u>FYE 3/31/2020 Amended Budget</u>	<u>Actual 12/31/2019</u>	<u>FYE 3/31/2021 Budget</u>
Customer Billings					
4001	Customer Billings	\$1,279,409.87	\$1,937,009.00	\$1,516,403.72	\$2,022,314.00
	Total Customer Billings	1,279,409.87	1,937,009.00	1,516,403.72	2,022,314.00
Interest Income					
4108	Reserve Interest	19,822.55	22,400.00	14,913.31	20,900.00
420...	Mark to Market Adjustment	15,014.95	0.00	4,293.12	0.00
	Total Interest Income	34,837.50	22,400.00	19,206.43	20,900.00
	Total Income	1,314,247.37	1,959,409.00	1,535,610.15	2,043,214.00
Salaries					
500...	Engineering Wages	19,943.87	24,726.00	10,831.08	36,898.00
500...	Technology Wages	15,567.53	0.00	360.73	0.00
500...	MMF Wages	0.00	0.00	100.17	0.00
500...	WQ Wages	158,966.37	283,461.00	182,967.35	295,190.00
5002	Overtime Wages	3,629.34	5,276.00	6,565.74	11,282.00
5005	On-Call Stipend	3,180.00	3,840.00	2,220.00	3,840.00
	Total Salaries	201,287.11	317,303.00	203,045.07	347,210.00
Fringe Benefits					
503...	FICA Expense	13,307.37	24,274.00	13,934.49	26,562.00
503...	Pension Expense	22,357.30	41,772.00	26,424.73	46,070.00
503...	Health Insurance	30,461.55	43,777.00	29,980.77	49,390.00
503...	Workers Comp	5,700.67	19,687.00	9,333.93	22,316.00
503...	Disability Insurance	139.89	173.00	129.78	174.00
504...	Post Retire Overhead	16,346.22	28,196.00	17,507.91	30,029.00
5054	Employee Physicals & Screening	2,485.50	2,500.00	1,675.00	2,500.00
	Total Fringe Benefits	90,798.50	160,379.00	98,986.61	177,041.00
Operations & Maintenance					
5706	Shop Tools	83.56	4,040.00	0.00	5,000.00
5902	Lab Fees	3,460.00	5,000.00	2,583.00	5,000.00
	Total O & M	3,543.56	9,040.00	2,583.00	10,000.00
6004	Water Purchases	503,750.61	596,936.00	358,708.64	686,300.00
Office & Administrative					
5122	Public Info & Advertising	0.00	1,000.00	0.00	1,000.00
5202	Employee Mileage Reimbursement	0.00	100.00	0.00	100.00
	Total Office & Admin	0.00	1,100.00	0.00	1,100.00
Utilities					
5802	Gas & Electric	17,470.33	21,250.00	9,048.12	21,250.00
	Total Utilities	17,470.33	21,250.00	9,048.12	21,250.00
Professional Fees					
5924	Legal	4,703.50	1,500.00	0.00	1,500.00
5926	Investment Banking Fees	556.65	745.00	427.97	757.00
	Total Professional Fees	5,260.15	2,245.00	427.97	2,257.00
Repairs & Maintenance					
5804	Building Maintenance & Repair	3,337.95	4,000.00	1,757.54	4,000.00
5808	Site Maint & Repair	1,971.00	7,000.00	3,355.00	7,000.00
5812	Pipeline Maintenance	8,655.86	20,000.00	14,577.21	20,000.00
	Total Repairs & Maintenance	13,964.81	31,000.00	19,689.75	31,000.00
Computer					
5124	Computer Equipment	0.00	1,700.00	0.00	0.00
5128	Programming & Software	0.00	21,960.00	14,430.00	0.00
	Total Computer	0.00	23,660.00	14,430.00	0.00

**Army Water Line
BUDGET FYE 2021
APPENDIX A-2**

<u>Account Description</u>	<u>FYE 3/31/2019 Actual</u>	<u>FYE 3/31/2020 Amended Budget</u>	<u>Actual 12/31/2019</u>	<u>FYE 3/31/2021 Budget</u>
6114 Insurance	23,923.64	25,300.00	18,974.97	27,500.00
619... Admin Allocation	99,309.25	119,182.00	87,881.11	152,867.00
619... Engineering Allocation	9,110.13	10,142.00	4,971.60	10,197.00
6208 NYS Administrative Assessment	10,836.00	10,765.00	0.00	10,851.00
890... Water Quality Allocation	33,800.32	91,107.00	46,381.96	94,469.00
7032 Depreciation	146,041.92	206,700.00	107,942.24	266,100.00
Total Expenses	<u>1,159,096.33</u>	<u>1,626,109.00</u>	<u>973,071.04</u>	<u>1,838,142.00</u>
Change in Net Position	<u>155,151.04</u>	<u>333,300.00</u>	<u>562,539.11</u>	<u>205,072.00</u>

**Army Water Line
BUDGET FYE 2021
APPENDIX A-2**

<u>Account Description</u>	<u>FYE 3/31/2019 Actual</u>	<u>FYE 3/31/2020 Amended Budget</u>	<u>Actual 12/31/2019</u>	<u>FYE 3/31/2021 Budget</u>
STATEMENT OF CASH FLOW FROM OPERATIONS				
(This presentation of Cash Flow does not take into account changes in accruals)				
CHANGE IN NET ASSETS				205,072.00
PLUS DEPRECIATION & AMORTIZATION				266,100.00
LESS PRINCIPAL PAYMENTS				(371,172.00)
RESERVE/CAPITAL REQUIREMENTS				
AWL CAPITAL PROJECTS				(100,000.00)
TOTAL RESERVE/CAPITAL REQUIRED				<u>(100,000.00)</u>
CASH FLOW				<u>0.00</u>

**Regional Water Line
BUDGET FYE 2021
APPENDIX A-3**

Account Description	FYE 3/31/2019 Actual	FYE 3/31/2020 Amended Budget	Actual 12/31/2019	FYE 3/31/2021 Budget
Customer Billings				
4001 Customer Billings	\$93,726.50	\$106,412.00	\$68,367.18	\$76,441.00
4005 Capital Billings	278,566.88	277,287.00	207,965.64	274,264.00
Total Customer Billings	372,293.38	383,699.00	276,332.82	350,705.00
Interest Income				
4102 Investment Interest Income	3,899.35	8,600.00	6,612.55	8,600.00
Total Interest Income	3,899.35	8,600.00	6,612.55	8,600.00
Total Income	376,192.73	392,299.00	282,945.37	359,305.00
Salaries				
500... Engineering Wages	5,125.41	7,857.00	2,959.87	8,690.00
500... WQ Wages	22,624.25	22,647.00	15,824.24	21,018.00
5002 Overtime Wages	866.09	1,381.00	801.67	1,583.00
5005 On-Call Stipend	1,590.00	1,920.00	1,110.00	1,920.00
Total Salaries	30,205.75	33,805.00	20,695.78	33,211.00
Fringe Benefits				
503... FICA Expense	1,974.44	2,586.00	1,433.56	2,541.00
503... Pension Expense	3,321.71	4,608.00	2,805.09	4,370.00
503... Health Insurance	4,699.79	4,714.00	3,709.43	4,552.00
503... Workers Comp	1,170.28	1,753.00	946.54	1,776.00
503... Disability Insurance	16.07	17.00	12.78	17.00
504... Post Retire Overhead	2,854.04	2,887.00	1,879.29	2,819.00
Total Fringe Benefits	14,036.33	16,565.00	10,786.69	16,075.00
Operations & Maintenance				
5706 Shop Tools	0.00	500.00	0.00	500.00
5815 Chemicals	1,252.80	3,000.00	800.70	2,000.00
5902 Lab Fees	3,160.00	3,600.00	2,358.00	3,600.00
6010 Cape Vincent Reserve	700.00	700.00	700.00	700.00
Total O & M	5,112.80	7,800.00	3,858.70	6,800.00
6004 Water Purchases	93,906.36	106,412.00	67,144.28	76,441.00
Office & Administrative				
5122 Public Info & Advertising	0.00	250.00	0.00	250.00
5202 Employee Mileage Reimbursement	0.00	100.00	0.00	100.00
Total Office & Admin	0.00	350.00	0.00	350.00
Utilities				
5802 Gas & Electric	20,283.72	25,000.00	13,500.51	25,000.00
Total Utilities	20,283.72	25,000.00	13,500.51	25,000.00
Professional Fees				
5924 Legal	0.00	500.00	0.00	500.00
Total Professional Fees	0.00	500.00	0.00	500.00
Repairs & Maintenance				
5804 Building Maintenance & Repair	496.45	9,000.00	4,229.25	9,000.00
5808 Site Maint & Repair	1,801.92	3,500.00	1,701.04	3,500.00
5812 Pipeline Maintenance	4,635.43	20,000.00	10,797.77	20,000.00
Total Repairs & Maintenance	6,933.80	32,500.00	16,728.06	32,500.00
6114 Insurance	4,517.70	4,800.00	3,600.00	5,400.00
619... Admin Allocation	11,648.00	16,492.00	12,217.99	17,717.00
619... Engineering Allocation	4,768.12	5,259.00	2,375.38	2,747.00
6208 NYS Administrative Assessment	2,072.00	2,131.00	0.00	2,149.00
890... Water Quality Allocation	6,203.50	7,759.00	4,563.01	7,517.00

**Regional Water Line
BUDGET FYE 2021
APPENDIX A-3**

Account Description		FYE 3/31/2019 Actual	FYE 3/31/2020 Amended Budget	Actual 12/31/2019	FYE 3/31/2021 Budget
7032	Depreciation	144,071.56	141,800.00	106,692.41	142,400.00
7002	Amortization	24,366.72	24,400.00	18,275.06	24,400.00
6202	Interest Expense	64,306.88	61,902.00	9,497.25	59,403.00
	Total Expenses	432,433.24	487,475.00	289,935.12	452,610.00
	Change in Net Position	(56,240.51)	(95,176.00)	(6,989.75)	(93,305.00)

**Regional Water Line
BUDGET FYE 2021
APPENDIX A-3**

<u>Account Description</u>	<u>FYE 3/31/2019 Actual</u>	<u>FYE 3/31/2020 Amended Budget</u>	<u>Actual 12/31/2019</u>	<u>FYE 3/31/2021 Budget</u>
STATEMENT OF CASH FLOW FROM OPERATIONS				
(This presentation of Cash Flow does not take into account changes in accruals)				
CHANGE IN NET ASSETS				(93,305.00)
PLUS DEPRECIATION & AMORTIZATION				166,800.00
LESS PRINCIPAL PAYMENTS				(73,494.00)
RESERVE/CAPITAL REQUIREMENTS				
RWL CAPITAL RESERVE				85,000.00
RWL CAPITAL PROJECTS				(85,000.00)
TOTAL RESERVE/CAPITAL REQUIRED				<u>0.00</u>
CASH FLOW				<u><u>1.00</u></u>

**Water Sewer Contracts
BUDGET FYE 2021
APPENDIX A-4**

Account Description		FYE 3/31/2019 Actual	FYE 3/31/2020 Amended Budget	Actual 12/31/2019	FYE 3/31/2021 Budget
Customer Billings					
4001	Customer Billings	\$789,891.73	\$809,980.00	\$571,604.40	\$809,620.00
	Total Customer Billings	789,891.73	809,980.00	571,604.40	809,620.00
Total Income					
		<u>789,891.73</u>	<u>809,980.00</u>	<u>571,604.40</u>	<u>809,620.00</u>
Salaries					
500...	Engineering Wages	15,728.33	17,941.00	7,330.11	19,025.00
500...	WQ Wages	377,346.80	271,162.00	241,006.90	266,581.00
5002	Overtime Wages	87,967.25	82,514.00	58,245.64	84,785.00
5005	On-Call Stipend	8,100.00	8,400.00	5,550.00	8,400.00
	Total Salaries	489,142.38	380,017.00	312,132.65	378,791.00
Fringe Benefits					
503...	FICA Expense	32,254.34	29,025.00	21,934.67	28,931.00
503...	Pension Expense	54,527.32	50,112.00	40,239.38	50,083.00
503...	Health Insurance	57,541.82	51,753.00	38,146.79	52,124.00
503...	Workers Comp	31,825.60	24,253.00	21,427.95	25,774.00
503...	Disability Insurance	169.60	200.00	150.03	184.00
504...	Post Retire Overhead	52,061.24	33,902.00	26,811.00	33,143.00
	Total Fringe Benefits	228,379.92	189,245.00	148,709.82	190,239.00
Operations & Maintenance					
5704	O&M Supplies	0.00	500.00	0.00	500.00
5770	Other Tool, Equip & O&M	264.00	500.00	0.00	500.00
8090	Purchases for Resale	15,905.24	50,000.00	10,398.28	50,000.00
	Total O & M	16,169.24	51,000.00	10,398.28	51,000.00
Office & Administrative					
5202	Employee Mileage Reimbursement	44.15	500.00	0.00	500.00
5270	Travel & Meeting Expense	134.25	300.00	35.00	300.00
	Total Office & Admin	178.40	800.00	35.00	800.00
Professional Fees					
5924	Legal	300.00	0.00	0.00	0.00
	Total Professional Fees	300.00	0.00	0.00	0.00
6114	Insurance	13,406.06	14,600.00	10,950.03	17,300.00
619...	Admin Allocation	27,726.00	35,970.00	26,496.82	36,558.00
619...	Engineering Allocation	12,344.14	16,542.00	5,597.80	12,294.00
6208	NYS Administrative Assessment	4,110.00	4,503.00	0.00	4,537.00
890...	Water Quality Allocation	127,907.96	110,930.00	72,704.04	108,593.00
	Total Expenses	919,664.10	803,607.00	587,024.44	800,112.00
Change in Net Position		<u>(129,772.37)</u>	<u>6,373.00</u>	<u>(15,420.04)</u>	<u>9,508.00</u>

**APPENDIX B
WATER QUALITY MANAGEMENT CAPITAL PROJECTS**

ARMY SEWER LINE

Project Number	Project Description	Fund	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024	Budget FYE 2025
	WPS HVAC Evaluation/Design Improvements	REV	\$ 50,000	\$ 200,000	\$ -	\$ -	\$ -
	WPS General Maintenance for upgrading and rehabilitation	TBD	\$ -	\$ -	\$ -	\$ 2,000,000	\$ -
	WPS ASL Contract 6 Expansion	TBD	\$ -	\$ -	\$ -	\$ -	\$ 7,850,000
TOTAL ARMY SEWER LINE			\$ 50,000	\$ 200,000	\$ -	\$ 2,000,000	\$ 7,850,000

ARMY WATER LINE

Project Number	Project Description	Fund	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024	Budget FYE 2025
	AWL Waterline Consult/Evaluation/Repairs	REV	\$ 100,000	TBD	TBD	\$ -	\$ -
	AWL BPS 1/2 SCADA Upgrade	REV	\$ -	\$ -	\$ -	\$ 40,000	\$ -
TOTAL ARMY WATER LINE			\$ 100,000	\$ -	\$ -	\$ 40,000	\$ -

REGIONAL WATER LINE

Project Number	Project Description	Fund	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024	Budget FYE 2025
43109	RWL TOCV Generator Replacement	CR	\$ 25,000	\$ -	\$ -	\$ -	\$ -
43310	RWL Chaumont River Crossing Bypass	CR	\$ 30,000	\$ -	\$ -	\$ -	\$ -
	RWL Mainline Valve Bolt Repair	CR	\$ 30,000	\$ -	\$ -	\$ -	\$ -
	RWL DBP Mitigation Study	REV	\$ -	\$ 20,000	\$ -	\$ -	\$ -
	RWL Improvements	REV	\$ -	\$ 20,000	\$ 25,000	\$ 25,000	\$ -
	RWL Water Tower	TBD	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000
	RWL LBPS Genset Replacement	TBD	\$ -	\$ -	\$ -	\$ -	\$ 200,000
TOTAL REGIONAL WATER LINE			\$ 85,000	\$ 40,000	\$ 25,000	\$ 25,000	\$ 2,700,000

Fund Description(s)

- REV Revenue
- O Operating Investments
- CR Capital Reserve
- TBD To Be Determined

APPENDIX C
Development Authority of the North Country
Army Sewer Line/Army Water Line/Regional Water Line
2020-2021 User Charges Schedule

	2019-2020	2020-2021	Change
<u>Army Sewer</u>	4.58	4.41	-0.16
<u>Army Water</u>	6.39	6.63	0.24
<u>Sewer Connection Rates:</u>			
Town of LeRay - Sanford Corners	3.25	3.14	-0.12
Town of Pamela SD9	3.30	3.18	-0.12
Town of LeRay - North Entry	3.25	3.14	-0.12
Town of Leray SD 4	3.67	3.55	-0.12
Town of Pamela SD3	3.38	3.25	-0.13
Route 3 Sewer	3.53	3.39	-0.14
Route 12	3.28	3.16	-0.12
<u>Water Connection Rates:</u>			
Pamelia District #2, LeRay District #1	2.72	2.92	0.20
Pamelia District #1	2.78	2.98	0.21
Pamelia District #4 & #5	2.83	3.04	0.21
LeRay District #2	3.01	3.25	0.23
Champion	3.40	3.68	0.28

Regional Water Line (COST COMPARISON FY20 / FY21)

Municipality	FY 2020	FY 2020	FY 2021	FY2021
	Quarterly Fixed Cost	Variable Cost / KGAL	Quarterly Fixed Cost	Variable Cost / KGAL
T/Cape Vincent (WD 2,3)	\$ 1,507.00	\$ 2.09	\$ 1,490.57	\$ 1.63
Lyme (incl Bus Garage)	\$ 12,809.48	\$ 2.09	\$ 12,669.80	\$ 1.63
Chaumont	\$ 12,055.98	\$ 2.09	\$ 11,924.52	\$ 1.63
Dexter	\$ 9,795.48	\$ 2.09	\$ 9,688.67	\$ 1.63
T/Brownville (incl GBHS)	\$ 12,809.48	\$ 2.09	\$ 12,669.80	\$ 1.63
V/Brownville	\$ 20,344.46	\$ 2.09	\$ 20,122.63	\$ 1.63