

Development Authority of the North Country
Dulles State Office Building
317 Washington St., Suite 414
Watertown, NY 13601

This document represents the Development Authority of the North Country’s Budget and Financial Plan for the Fiscal Year Ending March 31, 2020 pursuant to New York Codes, Rules & Regulations, Part 203, Chapter V, Title 2.

§ 203.4 (d) and 203.5 Budget and Financial Plan Documents

(d) All approved budgets and financial plans shall be made available for public inspection, whenever practicable, not less than 7 days before the commencement of the next fiscal year, and shall be submitted to the State Comptroller within 7 days of approval by the board, in an electronic format prescribed by the State Comptroller.

See Appendix I – FYE 2020 Budget Resolutions (these documents are also posted on our website). The attached resolutions were approved by the Authority’s full Board on March 28, 2019. We had to move the date until we could get a quorum present to vote.

§ 203.4 (e) Budget and Financial Plan Documents

(e) For purposes of making budgets and financial plans available for public inspection under subdivisions (c) and (d) of this section, the public authority shall make the budgets and financial plans available for a period of not less than 45 days in not less than five convenient public places throughout the area of jurisdiction of the authority and notify the State Comptroller of such locations. The public authority shall also post the budgets and financial plans on its website, if any.

The Development Authority of the North Country has posted this document to its website and has made this document available at the following locations:

Dulles State Office Building 317 Washington St. Watertown, NY 13601	Solid Waste Management Facility 23400 NY 177 Rodman, NY 13682	Warneck Pump Station 23557 Rte. 37 Watertown, NY 13601
Village of Carthage 120 S. Mechanic St. Carthage, NY 13619	Village of Clayton 425 Mary St. Clayton, NY 13624	

§ 203.5 Budget and Financial Plan Format.

This document represents the Budget and Financial Plan for FYE March 31, 2020 per OSC requirements.

§ 203.6 Budget and Financial Plan presentation.

Each budget or financial plan shall be accompanied by:

§ 203.6 (a) an explanation of the public authority's relationship with the unit or units of government, if any, on whose behalf or for whose benefit the authority was established.

The Development Authority of the North Country was established June 26, 1985 under Section 8, Title 29, of Public Authority Law by the New York State Legislature. It was established to institute a comprehensive, coordinated program of economic development activities in the three county area comprised of the counties of Jefferson, Lewis and St. Lawrence which surround the United States Army Base at Fort Drum in order to provide the region with the capability to effectively plan and develop the infrastructure needs of the region.

Today the Development Authority operates a materials management facility, water and wastewater facilities, and an open access telecommunications network. The Authority also provides engineering and environmental assistance for internal Authority projects and municipal customers and administers several business and housing loan programs, serving as a regional administrator for New York State programs.

§ 203.6 (b) a description of the budget process, including the dates of key budget decisions.

At least 5 months prior to the close of the current fiscal year, the Authority's Comptroller creates next fiscal year's budget calendar. This calendar incorporates management budget milestone dates and pre-established Board meeting dates for the initial preliminary budget review, tentative budget review, and final budget review and approval.

See Appendix II – FYE 2020 Budget Calendar

The budget calendar is distributed at the November Manager's meeting. In mid-November, Division Budget Packets are issued to the managers. These packets contain the Budget Objectives and Goals Narrative, Wages & Fringe Budget Assumptions, and Revenue and Expense Data – 5 Year Actual Comparison. Current year to date general ledger transactions for expenses and a Budget Preparation Template are forwarded to managers. Each manager is then responsible for creating their budgets using historical data and reasonable projections. Reasonable projections are based on the interpretation of known facts and variables specific to each manager's field of expertise. In January, each manager meets with the Executive Budget Committee to discuss their budgets (O&M and Capital), critical issues and priorities. The Executive Budget Committee includes the Executive Director, Comptroller, Deputy Comptroller, Director of Public Affairs and Communications, and the Information Technology Director.

See Appendix III – FYE 2020 Budget Packet

See Appendix IV – FYE 2020 Wage and Fringe Benefit Budget Assumptions

See Appendix V – FYE 2020 Critical Issues

On January 17, 2019, a Budget Work Session was held with the Board of Directors where staff provided the Board with a high level presentation of the proposed budget and critical issues. On February 28, 2019, the Finance Committee convened to review the Preliminary Operating and Capital Budget of each division of the Authority. This meeting was open to the entire Board. On March 28, 2019, the Authority's Finance Committee reviewed the final FYE 2020 Budget and recommended such Budget to the full Board. The Board of Directors adopted the FYE 2020 Budget as recommended by the Finance Committee.

§ 203.6 (c) a description of the principal budget assumptions, including sources of revenue, staffing, and future collective bargaining costs, and programmatic goals.

Principal budget assumptions – See Appendix IV – FYE 2020 Wage and Fringe Benefit Budget Assumptions

Sources of revenue –

Regional Development revenue includes customer billings based on loan and/or administrative services agreements, grant income as specified, loan interest and investment interest income.

Materials Management Facility revenue includes customer billings based on tipping fees, grants as specified, landfill gas to energy revenue based on projected energy conversions and marketplace activity, interest income, and investment interest.

Telecommunications revenue includes customer billings for connection to the Open Access Telecommunications Network, interest income, and investment income.

Water Quality/Engineering revenue includes customer billings based on consumption, usage, and services rendered, interest income, and investment income.

Staffing – See Appendix VII – FYE 2020 Employee Roster

Future collective bargaining costs – not applicable – non-union workforce

Programmatic goals – See Appendix VI – FYE 2020 Budget Elements

§ 203.6 (d) a self-assessment of budgetary risks.

Self-assessment - See Appendix V – FYE 2020 Critical Issues

§ 203.6 (e) a revised forecast of the current year's budget.

See Appendix I – FY2020 Budget Resolutions (Amended Budgets for FY1819 follow the resolutions)

§ 203.6 (f) a reconciliation that identifies all changes in estimates from the projections in the previously approved budget or plan.

See Appendix VIII – FY2020 Budget Revisions

§ 203.6 (g) a statement of the last completed fiscal year's actual financial performance in categories consistent with the proposed budget or financial plan.

See Appendix IX – Change in Net Position FYE 2019 - Final

§ 203.6 (h) a projection of the number of employees, including sources of funding, the numbers of full-time and full-time equivalents, and functional classifications.

Staffing is budgeted for by managers at the division level. The sources of funding to maintain staff is inherent to their revenue budgets and/or operational necessity. Revenue budgets include customer billings, loan interest, etc. Operational necessity would encompass the administration and engineering functions needed to support all operations of the Authority. These functions are allocated out to all revenue-bearing divisions.

See Appendix VII – FY2020 Employee Roster

§ 203.6 (i) a statement of each revenue-enhancement and cost-reduction initiative that represents a component of any gap-closing program and the annual impact on revenues, expenses, and staffing.

Not Applicable - No gap-closing programs

§ 203.6 (j) a statement of the source and amount of any material non-recurring resource that is planned for use in any given fiscal year.

Specific grants

NYS Grants

Administration \$10,000 – Dept. of Labor Training

Regional Development \$1,918,600 – ESD Grants for Tourism, Redevelopment Fund and Value-Added AG

Regional Development \$98,396 – Fort Drum Community Buffer Zone (Senator Ritchie)

Regional Development \$15,000 – Ag & Markets Grant

Regional Development \$38,000 – Restore NY

Materials Management Facility \$28,000 – Household Hazardous Waste

Materials Management Facility \$47,000 – Municipal Waste

Materials Management Facility \$45,000 – E-waste

Federal Grants

Regional Development \$253,465 – Fort Drum Joint Land Use Study (JLUS)

§ 203.6 (k) a statement of any transactions that shift material resources from one year to another and the amount of any reserves.

See Appendix X – FYE 2020 Master Capital Plan

§ 203.6 (l) a statement of borrowed debt projected to be outstanding at the end of each fiscal year covered by the budget or financial plan; the planned use or purpose of debt issuances; scheduled debt service payments for both issued and proposed debt; the principal amount of proposed debt and assumed interest rate(s); debt service for each issuance as a percentage of total pledged revenues, listed by type and category of pledged revenues; cumulative debt service as a percentage of available revenues; and amount of debt that can be issued until legal limits are met.

See Appendix XI – Debt Narrative Estimated to 3.31.2019

Pledged Revenues – not applicable

Debt Service as a %'age of Available Revenues; Principal & Interest \$1,725,077/\$6,389,527=27%
(Excluded internal loans)

Statutory authorization of the amount of debt that can be issued is unlimited.

See Appendix XII – P&L Page From Audit FYE 3.31.2018

§ 203.6 (m) a statement of the annual projected capital cost broken down by category and sources of funding, and for each capital project, estimates of the annual commitment, total project cost, expected date of completion and the annual cost for operating those capital projects or capital categories that, when placed into service, are expected to have a material impact on the operating budget.

Capital Project Summary – See Appendix X – FYE 2020 Master Capital Plan

Estimated annual O&M resulting from completed Capital Projects have been included within the Board authorized budgets.

See Appendix I – FYE 2020 Budget Resolutions

APPENDIX I



Board Resolution No. 2019-03-24
March 28, 2019

**APPROVING FISCAL YEAR 2019-2020 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 2019-2020 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	\$36,750
Miscellaneous Accounting Services	<u>\$ 5,000</u>
	\$41,750

Now, upon the recommendation of the Finance Committee, therefore be it

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

- 1. The Fiscal Year 2019-2020 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 2019-2020, 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 2019-2020.**

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 2019-2020 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 2020
APPENDIX A**

<u>Account Description</u>	<u>FYE 3/31/2018 Actual</u>	<u>FYE 3/31/2019 Amended Budget</u>	<u>Actual 12/31/2018</u>	<u>FYE 3/31/2020 Budget</u>
Grant Revenue				
4183 NY State Grants	\$0.00	\$10,000.00	\$2,375.00	\$10,000.00
Total Grant Revenue	0.00	10,000.00	2,375.00	10,000.00
Other Income				
4164 Miscellaneous	145,898.80	174,750.00	125,424.18	172,900.00
Total Other Income	145,898.80	174,750.00	125,424.18	172,900.00
4201 Gain on Sale of Assets	23,100.00	28,000.00	48,163.68	28,000.00
Interest Income				
4102 Investment Interest Income	215,924.56	216,100.00	229,594.80	313,200.00
420... Mark to Market Adjustment	(76,561.41)	0.00	14,897.29	0.00
Total Interest Income	139,363.15	216,100.00	244,492.09	313,200.00
Total Income	308,361.95	428,850.00	420,454.95	524,100.00
Salaries				
500... Administrative Wages	49,912.79	875,539.00	645,626.19	1,116,610.00
5002 Overtime Wages	149.00	0.00	509.71	0.00
Total Salaries	50,061.79	875,539.00	646,135.90	1,116,610.00
Fringe Benefits				
503... FICA Expense	3,399.65	66,979.00	41,995.03	85,421.00
503... Pension Expense	9,899.49	130,296.00	92,054.17	156,928.00
503... Health Insurance	600.00	76,172.00	51,193.85	115,730.00
504... Retiree Health Insurance	47,399.91	55,840.00	31,398.65	56,380.00
503... Workers Comp	122.23	1,980.00	1,386.70	2,094.00
503... Disability Insurance	8.49	836.00	627.03	965.00
5036 Unemployment	0.00	10,000.00	0.00	10,000.00
504... Post Retire Overhead	2,136.46	59,671.00	43,171.50	76,231.00
5051 Benefit Admin, Fees	8,378.68	9,300.00	6,311.12	10,000.00
5054 Employee Physicals & Screening	304.25	875.00	22.00	875.00
Total Fringe Benefits	72,249.16	411,949.00	268,160.05	514,624.00
Operations & Maintenance				
5134 Maintenance Contracts	3,087.51	3,580.00	1,689.06	3,692.00
5403 Safety Equipment & Supplies	5,029.88	10,000.00	6,642.65	7,500.00
6106 Annual Report	0.00	7,000.00	0.00	5,000.00
Total O & M	8,117.39	20,580.00	8,331.71	16,192.00
Office & Administrative				
5053 Misc Employee Costs	5,495.00	8,470.00	1,356.92	5,670.00
5102 Office Rent	55,653.05	68,455.00	46,462.50	64,000.00
5104 Office Supplies	8,919.93	10,000.00	3,583.30	10,000.00
5110 Postage & Shipping	5,167.06	6,000.00	4,915.98	6,000.00
5112 Telephone	2,735.65	2,880.00	2,326.00	3,240.00
5114 Cellular Services	1,826.81	2,000.00	1,720.00	4,000.00
5118 Other Communications	7,315.09	10,000.00	5,894.08	10,000.00
5120 Dues & Subscriptions	4,049.20	6,750.00	2,669.00	5,000.00
5122 Public Info & Advertising	493.74	2,000.00	1,056.47	1,500.00
5123 Promotional Materials	4,951.54	10,000.00	0.00	6,000.00
5130 Office Equipment	12,151.64	2,500.00	0.00	2,500.00
5170 Other Office Expenses	3,531.69	1,600.00	420.00	1,600.00
5173 Credit Card Processing Fees	0.00	1,200.00	611.53	1,200.00
5202 Employee Mileage Reimbursement	4,902.73	6,000.00	2,598.35	6,000.00
5204 Empl. Meals & Incidental	1,259.51	2,000.00	323.31	2,150.00
5206 Empl. Lodging	2,646.91	2,700.00	1,173.00	2,700.00
5270 Travel & Meeting Expense	2,508.72	2,850.00	924.44	2,850.00
5370 Training & Development	7,201.00	17,785.00	6,392.50	13,000.00

**Administration
BUDGET FYE 2020
APPENDIX A**

	<u>Account Description</u>	FYE	FYE	Actual	FYE
		3/31/2018	3/31/2019	12/31/2018	3/31/2020
		Actual	Amended Budget		Budget
5402	Employee Uniforms	822.00	1,125.00	44.00	1,350.00
5508	Cleaning Services	3,810.00	5,000.00	2,380.00	5,000.00
6102	Board Member Travel & Expenses	641.18	2,750.00	618.64	1,750.00
6104	Sponsorships	3,284.00	6,000.00	1,580.00	6,000.00
	Total Office & Admin	139,366.45	178,065.00	87,050.02	161,510.00
	Professional Fees				
5924	Legal	16,995.39	40,000.00	28,564.06	30,000.00
5926	Investment Banking Fees	7,116.89	7,900.00	5,676.98	8,900.00
592...	Accounting Fees	38,500.00	41,000.00	27,000.00	41,700.00
5970	Consulting	10,281.00	20,000.00	0.00	10,000.00
	Total Professional Fees	72,893.28	108,900.00	61,241.04	90,600.00
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	277.38	1,000.00	425.10	1,000.00
5602	Auto/Light Truck Fuel	286.74	1,500.00	215.66	1,500.00
	Total Automobile	564.12	2,500.00	640.76	2,500.00
	Computer				
5124	Computer Equipment	10,832.00	24,800.00	5,967.80	25,640.00
5126	Computer Maintenance	31,249.38	8,500.00	1,582.50	13,000.00
5128	Programming & Software	47,305.65	104,232.00	80,862.58	126,506.00
5129	ECMS Expense	16,585.00	24,000.00	18,112.55	18,656.00
6108	Web Page Design & Maintenance	10,059.88	2,630.00	0.00	2,690.00
	Total Computer	116,031.91	164,162.00	106,525.43	186,492.00
6114	Insurance	18,274.17	18,000.00	13,500.00	17,800.00
619...	Admin Allocation	(416,091.92)	(1,746,149.00)	(1,158,986.68)	(1,995,799.00)
7032	Depreciation	216,299.05	241,500.00	166,146.48	255,800.00
6901	Contingency	0.00	15,800.00	0.00	25,000.00
	Total Expenses	277,765.40	290,846.00	198,744.71	391,329.00
	Change in Net Position	30,596.55	138,004.00	221,710.24	132,771.00

**Administration
BUDGET FYE 2020
APPENDIX A**

<u>Account Description</u>	<u>FYE 3/31/2018 Actual</u>	<u>FYE 3/31/2019 Amended Budget</u>	<u>Actual 12/31/2018</u>	<u>FYE 3/31/2020 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				132,771.00
PLUS DEPRECIATION & AMORTIZATION				255,800.00
LESS PRINCIPAL PAYMENTS				(50,000.00)
CASH FLOW				<u>338,571.00</u>

APPENDIX B
ADMINISTRATIVE CAPITAL PROJECTS

Project Number	Project Description	Fund	Prior Approval	Budget FYE 2020	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024
	Fleet Vehicles	O		\$ 166,200	\$ 124,000	\$ 158,300	\$ 163,200	\$ 124,000
	Server Replacements	O		\$ 34,000	\$ 18,000	\$ -	\$ -	\$ 40,000
	Voice Upgrade	O		\$ -	\$ -	\$ 50,000	\$ -	\$ -
TOTAL ADMINISTRATIVE			\$ -	\$ 200,200	\$ 142,000	\$ 208,300	\$ 163,200	\$ 164,000

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, 2019

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

Restricted Fund Balance:	Balance 3/31/2018	Estimated Balance 3/31/2019
Community Rental Housing Program	\$ 13,943,903	\$ 14,139,475
Community Development Loan Fund	\$ 100,000	\$ 6,747,717
Housing Loan Revolving Fund	\$ 22,213,802	\$ 22,531,479
Army Water & Sewer	\$ 1,800,000	\$ 1,800,000
Regional Waterline	\$ 433,926	\$ 433,926
SWMF Replacement Reserve	\$ 6,603,974	\$ 7,406,068
Telecom Repair & Replacement Reserve	\$ 9,691,549	\$ 9,868,834
Wetlands Mitigation Reserve	\$ 2,090,538	\$ 2,124,849
	\$ 56,877,692	\$ 65,052,348

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 3/31/2018	Estimated Balance 3/31/2019
Supplemental Insurance Reserve	\$ 7,000,000	\$ 7,000,000
Infrastructure Development	\$ 223,107	\$ 223,107
Solid Waste Capital Reserve	\$ 17,353,412	\$ 17,134,639
Community Development Loan Fund	\$ 11,233,781	\$ -
Economic Development Loan Fund	\$ -	\$ 5,633,214
Tip Fee Stabilization Reserve	\$ 3,541,717	\$ 4,126,868
Landfill Gas Reserve	\$ 2,050,090	\$ 1,067,202
Carbon Credit Reserve	\$ 503,392	\$ -
Affordable Housing Program	\$ 3,000,000	\$ 3,000,000
Administrative Reserves	\$ 4,000,000	\$ 4,000,000
	\$ 48,905,499	\$ 42,185,030

APPENDIX D
Administrative Allocations
Budget - FYE March 31, 2020

	Budgeted 2019		Budgeted 2020		Increase or Decrease
Administrative Costs:					
Salaries & Fringes	\$ 1,227,724	\$	1,570,031	\$	342,307
Administrative Overhead	\$ 534,677	\$	534,969	\$	292
Total Administrative Costs	\$ 1,762,401	\$	2,105,000	\$	342,599

	Budgeted 2019		Budgeted 2020		Increase or Decrease
Administrative Allocation:					
Army Sewer	\$ 244,112	\$	286,033	\$	41,921
Army Water	\$ 181,425	\$	119,183	\$	(62,242)
Regional Water	\$ 11,648	\$	16,492	\$	4,844
Water Quality Contracts	\$ 27,726	\$	35,970	\$	8,244
Engineering	\$ 42,869	\$	51,513	\$	8,644
Solid Waste	\$ 635,598	\$	769,515	\$	133,917
Telecommunications	\$ 470,544	\$	570,964	\$	100,420
Regional Development Contracts	\$ 44,620	\$	46,522	\$	1,902
Affordable Housing Program	\$ 52,060	\$	56,781	\$	4,721
Community Development Loan Fund	\$ 45,316	\$	5,000	\$	(40,316)
Authority Economic Development Fund	\$ -	\$	46,340	\$	46,340
Community Rental Housing Program	\$ 6,483	\$	7,539	\$	1,056
Internal Subsidy	\$ -	\$	93,149	\$	93,149
Total	\$ 1,762,401	\$	2,105,000	\$	342,599



Board Resolution No. 2019-03-25

March 28, 2019

APPROVING FISCAL YEAR 2019-2020 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 2019-2020 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

Now, upon the recommendation of the Finance Committee, therefore be it

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

- 1. The Fiscal Year 2019-2020 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 2019-2020, 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 2019-2020.**
- 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, Comptroller 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 2020
APPENDIX A**

Account Description		FYE 3/31/2018 Actual	FYE 3/31/2019 Amended Budget	Actual 12/31/2018	FYE 3/31/2020 Budget
Customer Billings					
4001	Customer Billings	\$1,062,118.41	\$1,375,331.00	\$911,817.39	\$1,193,850.00
	Total Customer Billings	1,062,118.41	1,375,331.00	911,817.39	1,193,850.00
Grant Revenue					
4181	Federal Grant Income	0.00	0.00	438.24	0.00
	Total Grant Revenue	0.00	0.00	438.24	0.00
Total Income		1,062,118.41	1,375,331.00	912,255.63	1,193,850.00
Salaries					
500...	Administrative Wages	7,685.95	0.00	0.00	0.00
500...	Engineering Wages	621,705.99	726,491.00	527,950.76	653,301.00
500...	Technology Wages	15,829.55	28,923.00	11,886.72	0.00
500...	Regional Development Wages	979.49	0.00	2,582.29	0.00
500...	WQ Wages	497.90	500.00	310.64	0.00
5002	Overtime Wages	1,061.63	290.00	600.06	270.00
	Total Salaries	647,760.51	756,204.00	543,330.47	653,571.00
Fringe Benefits					
503...	FICA Expense	46,657.63	57,811.00	37,703.12	49,998.00
503...	Pension Expense	112,067.26	94,371.00	65,042.15	75,685.00
503...	Health Insurance	50,989.56	93,386.00	63,500.51	94,411.00
503...	Workers Comp	1,408.50	1,712.00	3,495.85	31,229.00
503...	Disability Insurance	286.48	747.00	560.25	404.00
504...	Post Retire Overhead	56,753.80	59,602.00	44,492.85	47,619.00
5054	Employee Physicals & Screening	256.25	900.00	841.75	500.00
	Total Fringe Benefits	268,419.48	308,529.00	215,636.48	299,846.00
Operations & Maintenance					
5403	Safety Equipment & Supplies	2,028.36	1,500.00	1,106.80	1,000.00
5904	SCADA	25,304.60	28,820.00	8,364.44	28,820.00
8090	Purchases for Resale	71,025.98	161,480.00	37,217.85	47,000.00
	Total O & M	98,358.94	191,800.00	46,689.09	76,820.00
Office & Administrative					
5053	Misc Employee Costs	546.00	1,300.00	730.82	1,000.00
5102	Office Rent	11,594.04	12,716.00	9,537.03	10,761.00
5104	Office Supplies	2,716.86	3,000.00	606.54	2,800.00
5112	Telephone	2,735.47	2,880.00	2,325.91	3,240.00
5114	Cellular Services	6,070.66	6,800.00	5,227.88	6,800.00
5120	Dues & Subscriptions	405.00	1,000.00	913.00	1,000.00
5122	Public Info & Advertising	3,850.79	4,500.00	3,330.52	500.00
5130	Office Equipment	8,463.37	6,000.00	2,828.95	6,000.00
5202	Employee Mileage Reimbursement	14,757.50	19,000.00	13,464.49	14,500.00
5204	Empl. Meals & Incidental	691.03	2,500.00	1,722.28	2,500.00
5206	Empl. Lodging	2,012.00	7,000.00	6,237.00	7,000.00
5370	Training & Development	4,326.80	8,000.00	7,776.07	8,000.00
5402	Employee Uniforms	486.00	1,400.00	338.90	1,175.00
	Total Office & Admin	58,655.52	76,096.00	55,039.39	65,276.00
Professional Fees					
5924	Legal	0.00	800.00	0.00	500.00
	Total Professional Fees	0.00	800.00	0.00	500.00
Automobile					
5601	Auto/Light Truck Rep. & Maint.	1,040.21	2,877.00	2,182.05	2,877.00
5602	Auto/Light Truck Fuel	3,609.44	6,000.00	3,011.44	6,000.00
5603	Auto/Light Truck Rental/Lease	12,164.04	12,200.00	9,123.03	8,600.00

**Engineering
BUDGET FYE 2020
APPENDIX A**

<u>Account Description</u>		<u>FYE 3/31/2018 Actual</u>	<u>FYE 3/31/2019 Amended Budget</u>	<u>Actual 12/31/2018</u>	<u>FYE 3/31/2020 Budget</u>
5605	Vehicle Ins	2,182.96	2,800.00	2,099.97	2,700.00
	Total Automobile	18,996.65	23,877.00	16,416.49	20,177.00
	Computer				
5124	Computer Equipment	6,385.46	3,500.00	3,059.58	3,100.00
5128	Programming & Software	2,500.00	10,110.00	9,667.78	1,103.00
5906	GIS	40,065.42	42,451.00	23,989.49	42,450.00
	Total Computer	48,950.88	56,061.00	36,716.85	46,653.00
6114	Insurance	13,487.84	18,900.00	14,175.00	26,300.00
619...	Admin Allocation	3,534.89	42,870.00	28,395.22	51,513.00
619...	Engineering Allocation	(85,882.43)	(108,336.00)	(51,796.13)	(99,330.00)
6208	NYS Administrative Assessment	5,516.00	7,940.00	7,378.00	6,637.00
890...	Water Quality Allocation	375.15	0.00	0.00	0.00
7032	Depreciation	26,522.06	31,522.00	19,891.49	35,600.00
	Total Expenses	1,104,695.49	1,406,263.00	931,872.35	1,183,563.00
	Change in Net Position	(42,577.08)	(30,932.00)	(19,616.72)	10,287.00

**Engineering
BUDGET FYE 2020
APPENDIX A**

<u>Account Description</u>	<u>FYE 3/31/2018 Actual</u>	<u>FYE 3/31/2019 Amended Budget</u>	<u>Actual 12/31/2018</u>	<u>FYE 3/31/2020 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				10,287.00
PLUS DEPRECIATION & AMORTIZATION				35,600.00
CASH FLOW				<u>45,887.00</u>

**APPENDIX B
ENGINEERING**

ENGINEERING

Project Number	Project Description	Fund	Prior Approval	Budget FYE 2020	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024
	GIS Equipment	O		\$ -	\$ -	\$ 30,000	\$ -	\$ -
	GIS Internet Mapping Application Upgrade	TBD		\$ -	\$ -	\$ -	\$ -	\$ 50,000
TOTAL ENGINEERING				\$ -	\$ -	\$ 30,000	\$ -	\$ 50,000

Fund Description(s)

- O Operating Investments
- TBD To Be Determined



Board Resolution No. 2019-03-26

March 28, 2019

APPROVING FISCAL YEAR 2019-2020 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 2019-2020 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 2019-2020 in support of said Budget.

Now, upon the recommendation of the Finance Committee, therefore be it

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

- 1. The Fiscal Year 2019-2020 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 2019-2020, 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 2019-2020.**
- 3. Based upon receipt at the Facility of anticipated waste volumes, the tipping fee for the Fiscal Year 2019-2020 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 2019-2020 at \$31.50 per ton for up to 15,000 tons of demolition waste. The Residential Cleanup Program shall be extended for Fiscal Year 2019-2020 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	\$2.25	Capital	\$2.00
Closure	\$2.00	Landfill Gas	\$2.00

Pursuant to the Host Community Agreement with the Town of Rodman, estimated host community benefit fees and gas to energy revenue sharing, totaling \$823,373.00 will be paid for the Fiscal Year 2019-2020.

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 2020
APPENDIX A**

	FYE 3/31/2018 Actual	FYE 3/31/2019 Amended Budget	Actual 12/31/2018	FYE 3/31/2020 Budget
Customer Billings				
4001	\$5,791,875.97	\$6,256,254.00	\$5,058,822.34	\$7,331,188.00
4006	892,316.96	918,980.00	912,993.68	537,188.00
4008	446,158.48	459,490.00	456,496.84	477,500.00
4010	446,158.48	459,490.00	456,496.84	0.00
4012	1,059,626.40	689,235.00	684,745.26	477,500.00
4013	446,158.48	459,490.00	456,496.84	477,500.00
	9,082,294.77	9,242,939.00	8,026,051.80	9,300,876.00
Grant Revenue				
4183	295,747.13	96,000.00	44,905.49	120,000.00
	295,747.13	96,000.00	44,905.49	120,000.00
Other Income				
4164	18,552.30	12,500.00	15,486.16	15,000.00
4166	758,258.16	740,000.00	496,847.44	582,330.00
	776,810.46	752,500.00	512,333.60	597,330.00
4201	6,100.00	15,000.00	26,500.00	15,000.00
Interest Income				
410...	257,996.41	247,845.00	215,072.04	147,140.00
4108	90,148.45	101,479.00	85,158.43	116,222.00
4116	82,315.65	96,443.00	84,143.39	124,514.00
4118	140,666.78	166,649.00	127,183.71	188,360.00
4119	139,638.84	125,717.00	115,283.01	142,096.00
4120	32,406.29	32,803.00	27,504.44	41,092.00
420...	(225,216.60)	0.00	120,740.84	0.00
	517,955.82	770,936.00	775,085.86	759,424.00
	10,678,908.18	10,877,375.00	9,384,876.75	10,792,630.00
Salaries				
500...	299,822.14	0.00	0.00	0.00
500...	91,539.52	171,225.00	77,308.45	101,488.00
500...	31,558.30	57,846.00	23,753.52	0.00
500...	1,209,042.60	1,396,188.00	939,279.88	1,495,022.00
5002	31,121.45	34,414.00	19,193.53	35,438.00
5005	7,950.00	7,800.00	5,550.00	7,800.00
	1,671,034.01	1,667,473.00	1,065,085.38	1,639,748.00
Fringe Benefits				
503...	118,970.82	127,561.00	74,493.16	125,397.00
503...	310,668.11	234,175.00	143,863.61	230,211.00
503...	185,144.36	223,654.00	145,287.68	248,331.00
503...	83,532.21	107,391.00	61,853.83	113,726.00
503...	1,249.94	1,253.00	939.78	1,168.00
504...	176,587.74	161,212.00	107,720.07	156,547.00
5054	5,125.00	7,400.00	6,349.40	8,000.00
	881,278.18	862,646.00	540,507.53	883,380.00
Operations & Maintenance				
5062	18,657.42	31,000.00	17,526.60	36,000.00
5403	11,875.75	13,650.00	8,739.79	14,000.00
5702	93,366.55	95,000.00	59,570.40	95,000.00
5703	29,673.56	30,000.00	19,068.69	30,000.00
5704	19,638.23	20,000.00	10,160.77	20,000.00
5708	205,141.08	253,000.00	179,885.41	248,000.00
5710	15,138.23	20,000.00	9,658.45	20,000.00
5712	71,304.95	85,000.00	60,012.33	70,000.00
5716	5,469.48	15,000.00	8,778.00	10,000.00

**Materials Management
BUDGET FYE 2020
APPENDIX A**

	Account Description	FYE	FYE	Actual	FYE
		3/31/2018	3/31/2019	12/31/2018	3/31/2020
		Actual	Amended Budget		Budget
5718	Tires	15,284.48	20,000.00	17,748.26	46,000.00
5770	Other Tool, Equip & O&M	1,999.64	2,500.00	2,467.18	2,500.00
5815	Chemicals	15,418.20	22,000.00	2,873.74	20,000.00
5820	LFG Maintenance	50,752.63	94,950.00	62,425.88	75,000.00
5932	Monitoring & Testing	90,541.81	117,210.00	66,009.85	115,600.00
6008	Contract Hauling	21,565.00	30,000.00	0.00	27,500.00
	Total O & M	665,827.01	849,310.00	524,925.35	829,600.00
Recycling Transfer Station					
500...	Material Reprocessing Wages	0.00	0.00	0.00	86,757.00
503...	FICA Expense	0.00	0.00	0.00	6,637.00
503...	Pension Expense	0.00	0.00	0.00	8,068.00
503...	Health Insurance	0.00	0.00	0.00	23,120.00
503...	Workers Comp	0.00	0.00	0.00	9,552.00
503...	Disability Insurance	0.00	0.00	0.00	49.00
504...	Post Retire Overhead	0.00	0.00	0.00	11,040.00
6300	RTS -Safety Equipment & Supplies	0.00	0.00	0.00	1,350.00
6305	RTS - Large Parts	0.00	0.00	0.00	7,500.00
6310	RTS - Small Equipment	0.00	0.00	0.00	4,005.00
6315	RTS - O&M Supplies	0.00	0.00	0.00	14,000.00
6320	RTS - Fuels	0.00	0.00	0.00	3,500.00
6325	RTS - Purchased Maintenance & Repair	0.00	0.00	0.00	7,500.00
6330	RTS - Contract Hauling	0.00	0.00	0.00	185,000.00
6335	RTS - Office Supplies	0.00	0.00	0.00	250.00
6340	RTS - Cellular Services	0.00	0.00	0.00	1,020.00
6345	RTS - Other Communications	0.00	0.00	0.00	2,400.00
6350	RTS - Office Equipment Maintenance	0.00	0.00	0.00	500.00
6355	RTS - Employee Mileage Reimbursement	0.00	0.00	0.00	150.00
6360	RTS - Employee Uniforms	0.00	0.00	0.00	150.00
6365	RTS - Gas & Electric	0.00	0.00	0.00	5,000.00
6370	RTS - Propane	0.00	0.00	0.00	2,500.00
6375	RTS - Building Supplies	0.00	0.00	0.00	1,000.00
6380	RTS - Site Supplies	0.00	0.00	0.00	1,000.00
6385	RTS - Building Maintenance & Repair	0.00	0.00	0.00	1,500.00
6390	RTS - Site Maintenance & Repair	0.00	0.00	0.00	4,000.00
6395	RTS - Auto/Light Truck Rep. & Maint.	0.00	0.00	0.00	2,000.00
6400	RTS - Auto/Light Truck Fuel	0.00	0.00	0.00	1,500.00
6410	RTS - Programming & Software	0.00	0.00	0.00	5,000.00
	Total Recycling Transfer Station	0.00	0.00	0.00	396,048.00
Waste Diversion					
5125	Promotional Materials - RRR	55,024.60	67,500.00	11,466.88	75,000.00
6009	Household Hazardous Waste	57,795.30	75,000.00	67,672.72	70,000.00
6011	Recycling Incentive	26,400.70	73,755.00	31,715.85	67,755.00
6012	Recycling Incentive-County Capital	310,533.85	0.00	0.00	600,000.00
6013	CRT Recycling	112,449.40	130,000.00	73,447.20	115,000.00
6015	Ag Plastics Recycling	0.00	45,000.00	0.00	25,000.00
6017	Book Debinding	6,000.00	10,000.00	578.17	7,500.00
6018	Mattress Recycling - All Counties	0.00	150,000.00	39,680.00	102,500.00
6019	Fort Drum - Public Partnership	18,262.36	90,000.00	14,405.02	0.00
6020	Waste Audit	0.00	35,000.00	0.00	35,000.00
	Total Waste Diversion	586,466.21	676,255.00	238,965.84	1,097,755.00
6002	Sewage Treatment	391,618.80	330,315.00	225,220.53	398,443.00
601...	Closure & Post Closure Care	640,861.62	751,856.00	746,035.86	807,956.00
6006	Host Community Benefits	735,924.92	766,374.00	762,349.72	813,373.00
6007	LFGTE Revenue Sharing	9,197.36	20,000.00	0.00	10,000.00
Office & Administrative					
5053	Misc Employee Costs	1,083.00	1,000.00	582.23	1,000.00
5104	Office Supplies	2,710.83	5,000.00	2,670.96	5,000.00

**Materials Management
BUDGET FYE 2020
APPENDIX A**

	FYE 3/31/2018 Actual	FYE 3/31/2019 Amended Budget	Actual 12/31/2018	FYE 3/31/2020 Budget
5112 Telephone	6,560.51	7,280.00	5,186.89	7,640.00
5114 Cellular Services	6,845.25	7,800.00	5,590.04	9,100.00
5120 Dues & Subscriptions	1,836.60	3,000.00	748.00	3,000.00
5122 Public Info & Advertising	2,801.97	3,250.00	655.90	2,500.00
5123 Promotional Materials	5,972.59	7,500.00	6,819.68	8,000.00
5130 Office Equipment	56.91	1,000.00	0.00	1,000.00
5132 Office Equip Maintenance	540.00	1,200.00	0.00	1,200.00
5202 Employee Mileage Reimbursement	1,351.90	5,000.00	919.95	5,000.00
5204 Empl. Meals & Incidental	290.08	1,800.00	47.27	1,800.00
5206 Empl. Lodging	3,488.57	4,800.00	2,535.20	4,800.00
5270 Travel & Meeting Expense	0.00	750.00	0.00	750.00
5312 Continuing Education	0.00	0.00	0.00	3,000.00
5370 Training & Development	6,906.85	8,000.00	2,953.23	8,000.00
5402 Employee Uniforms	13,751.95	23,100.00	10,522.51	20,100.00
5508 Cleaning Services	9,225.00	10,000.00	2,917.50	10,000.00
6210 Trustee Fees	9,026.60	8,200.00	8,766.20	8,500.00
Total Office & Admin	72,448.61	98,680.00	48,915.56	100,390.00
Utilities				
5802 Gas & Electric	39,683.29	40,000.00	25,559.64	40,000.00
5803 Propane	24,217.32	25,000.00	10,165.01	25,000.00
Total Utilities	63,900.61	65,000.00	35,724.65	65,000.00
Materials & Supplies				
5806 Building Supplies	4,898.99	7,000.00	2,739.97	7,000.00
5810 Site Supplies	31,580.89	40,000.00	10,618.17	40,000.00
5824 Sand, Gravel & Stone	174,466.26	200,000.00	137,476.45	200,000.00
5826 Seed & Mulch	26,094.04	30,000.00	22,840.00	30,000.00
Total Materials & Supplies	237,040.18	277,000.00	173,674.59	277,000.00
Professional Fees				
5924 Legal	3,433.50	7,500.00	0.00	5,500.00
5926 Investment Banking Fees	14,324.96	17,518.00	11,013.52	18,034.00
5970 Consulting	2,635.00	3,500.00	2,590.00	3,500.00
Total Professional Fees	20,393.46	28,518.00	13,603.52	27,034.00
Repairs & Maintenance				
5804 Building Maintenance & Repair	20,032.51	25,000.00	10,080.26	25,000.00
Total Repairs & Maintenance	20,032.51	25,000.00	10,080.26	25,000.00
Automobile				
5603 Auto/Light Truck Rental/Lease	28,350.23	32,000.00	23,807.88	23,400.00
Total Automobile	28,350.23	32,000.00	23,807.88	23,400.00
Computer				
5124 Computer Equipment	6,080.61	3,000.00	1,426.75	8,300.00
5128 Programming & Software	4,834.62	16,910.00	14,853.93	5,000.00
Total Computer	10,915.23	19,910.00	16,280.68	13,300.00
6114 Insurance	149,906.03	144,000.00	108,000.00	146,000.00
619... Admin Allocation	145,982.37	635,598.00	421,871.15	769,515.00
619... Engineering Allocation	26,709.39	39,894.00	16,857.62	32,073.00
6208 NYS Administrative Assessment	50,876.00	52,788.00	49,605.00	51,703.00
7032 Depreciation	5,616,791.61	4,800,821.00	3,244,421.83	4,162,900.00
6202 Interest Expense	269,080.67	260,738.00	197,650.13	580,297.00
6901 Contingency	0.00	23,500.00	0.00	30,000.00
Total Expenses	12,294,635.01	12,427,676.00	8,463,583.08	13,179,915.00
Change in Net Position	(1,615,726.83)	(1,550,301.00)	921,293.67	(2,387,285.00)

**Materials Management
BUDGET FYE 2020
APPENDIX A**

<u>Account Description</u>	<u>FYE 3/31/2018 Actual</u>	<u>FYE 3/31/2019 Amended Budget</u>	<u>Actual 12/31/2018</u>	<u>FYE 3/31/2020 Budget</u>
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STATEMENT OF CASH FLOW FROM OPERATIONS

(This presentation of Cash Flow does not take into account changes in accruals)

CHANGE IN NET ASSETS				(2,387,285.00)
PLUS DEPRECIATION & AMORTIZATION				4,162,900.00
PLUS CLOSURE & P. CLOSURE COSTS				807,956.00
LESS PRINCIPAL PAYMENTS				(957,854.00)
RESERVE/CAPITAL REQUIREMENTS				
REPLACEMENT RESERVE				(661,702.00)
CLOSURE RESERVE				(665,860.00)
POST CLOSURE RESERVE				(142,096.00)
MMF CAPITAL RESERVE				(24,640.00)
TIP FEE STABILIZATION				400,000.00
LANDFILL GAS RESERVE				(477,500.00)
TOTAL RESERVE/CAPITAL REQUIRED				(1,571,798.00)
CASH FLOW				53,919.00

**APPENDIX B
MATERIALS MANAGEMENT FACILITY CAPITAL PROJECTS**

Project Number	Project Description	Fund	Prior Approval	Budget FYE 2020	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024
20154	Design/Construction - Expansion	CAP/DEBT	\$ 8,582,000	\$ 11,847,696	\$ 100,000	\$ -	\$ -	\$ -
20165	Closure IV	C	\$ 100,000	\$ 3,300,000	\$ -	\$ -	\$ -	\$ -
	Recycling Transfer Station	CAP	\$ 500,000	\$ 1,150,000	\$ -	\$ -	\$ -	\$ -
	Radiation Detection System Implementation	R	\$ 20,000	\$ 55,000	\$ -	\$ -	\$ -	\$ -
20105	Natural Habitat Enhancement	CC	\$ 227,170	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Equipment: Articulated Hauler	R		\$ 500,000	\$ -	\$ 575,000	\$ -	\$ -
	Equipment: Waste Dozer	R		\$ 450,000	\$ -	\$ -	\$ 550,000	\$ 550,000
	Equipment: Sweeper	R		\$ 225,000	\$ -	\$ -	\$ -	\$ -
	Equipment: Litter Vacuum w/Power Unit	R	\$ 75,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -
	Equipment: SCADA Transmission Devices	R		\$ 30,000	\$ -	\$ -	\$ -	\$ -
	Equipment: Wheel Loader	R		\$ -	\$ 400,000	\$ -	\$ -	\$ -
	Equipment: Main Snow Blower	R		\$ -	\$ 400,000	\$ -	\$ -	\$ -
	Equipment: Leachate Truck Tractor	R		\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
	Equipment: Leachate Tank Trailer	R		\$ -	\$ 85,000	\$ 90,000	\$ 95,000	\$ 100,000
	Equipment: Landfill Compactor	R		\$ -	\$ -	\$ 600,000	\$ -	\$ -
	Equipment: Hydraulic Excavator	R		\$ -	\$ -	\$ 325,000	\$ -	\$ 400,000
	Equipment: Main Flare Replacement	R		\$ -	\$ -	\$ 300,000	\$ -	\$ -
	Equipment: Wheeled Excavator	R		\$ -	\$ -	\$ 300,000	\$ -	\$ -
	Equipment: Water Truck	R		\$ -	\$ -	\$ 60,000	\$ -	\$ -
	Equipment: Sewer Jet/Vacuum Truck	R		\$ -	\$ -	\$ -	\$ 310,000	\$ -
	Equipment: Hydro Seeder	R		\$ -	\$ -	\$ -	\$ -	\$ 100,000
TOTAL MMF			\$ 9,504,170	\$ 17,607,696	\$ 1,185,000	\$ 2,300,000	\$ 1,005,000	\$ 1,350,000

Fund Description(s)

C	Closure Reserve	R	Replacement Reserve
CC	Carbon Credit Reserve	LG	Landfill Gas Reserve
CAP	Capital Reserve	DEBT	Debt Issuance



Board Resolution No. 2019-03-27

March 28, 2019

**APPROVING FISCAL YEAR 2019-2020
REGIONAL DEVELOPMENT BUDGET**

Whereas, the Development Authority of the North Country has caused to be prepared and has reviewed Fiscal Year 2019-2020 Regional Development Budget, detailed by the attached Appendix A.

Now, upon the recommendation of the Finance Committee, therefore be it

RESOLVED, that the Development Authority of the North Country approves and adopts the Fiscal Year 2019-2020 Regional Development Budget and line items contained therein, as proposed and set forth in Appendix A.

**Regional Development
BUDGET FYE 2020
APPENDIX A**

Account Description	FYE 3/31/2018 Actual	FYE 3/31/2019 Amended Budget	Actual 12/31/2018	FYE 3/31/2020 Budget
Customer Billings				
4001 Customer Billings	\$216,280.74	\$258,379.00	\$187,794.56	\$187,091.00
Total Customer Billings	216,280.74	258,379.00	187,794.56	187,091.00
Grant Revenue				
4181 Federal Grant Income	328,619.77	138,134.00	38,503.29	253,465.00
4183 NY State Grants	2,037,703.34	3,408,922.00	1,430,897.80	2,069,996.00
4184 Other Grants	0.00	0.00	0.00	40,000.00
Total Grant Revenue	2,366,323.11	3,547,056.00	1,469,401.09	2,363,461.00
4104 Loan Interest Income	617,971.80	657,000.00	545,759.77	624,000.00
Other Income				
4162 Processing Fees	46,617.00	16,250.00	34,905.00	29,575.00
4164 Miscellaneous	40,826.16	17,000.00	29,276.19	17,000.00
4190 Recovery of Bad Debts	17,392.00	0.00	22,317.89	0.00
Total Other Income	104,835.16	33,250.00	86,499.08	46,575.00
Interest Income				
4102 Investment Interest Income	162,283.17	196,417.00	154,661.22	297,840.00
410... Trustee Interest	0.00	0.00	61.32	0.00
420... Mark to Market Adjustment	(23,261.88)	0.00	23,556.86	0.00
Total Interest Income	139,021.29	196,417.00	178,279.40	297,840.00
Total Income	3,444,432.10	4,692,102.00	2,467,733.90	3,518,967.00
Salaries				
500... Administrative Wages	58,445.64	11,696.00	6,760.52	11,161.00
500... Engineering Wages	78,457.11	57,114.00	58,646.35	41,682.00
500... Technology Wages	1,815.51	0.00	0.00	0.00
500... Regional Development Wages	273,691.36	328,476.00	219,711.33	338,503.00
5002 Overtime Wages	82.46	0.00	0.00	0.00
Total Salaries	412,492.08	397,286.00	285,118.20	391,346.00
Fringe Benefits				
503... FICA Expense	28,840.86	30,393.00	18,962.46	29,939.00
503... Pension Expense	81,676.10	56,791.00	40,488.76	54,477.00
503... Health Insurance	42,922.52	46,443.00	35,160.05	52,309.00
503... Workers Comp	821.61	911.00	537.31	935.00
503... Disability Insurance	299.65	358.00	268.47	327.00
504... Post Retire Overhead	35,971.03	27,599.00	21,026.40	26,441.00
Total Fringe Benefits	190,531.77	162,495.00	116,443.45	164,428.00
Operations & Maintenance				
6110 Marketing	5,000.00	5,000.00	0.00	5,000.00
8090 Purchases for Resale	10,982.00	15,000.00	5,860.00	7,000.00
Total O & M	15,982.00	20,000.00	5,860.00	12,000.00
6006 Host Community Benefits	20,757.72	59,297.00	59,297.16	88,943.00
Office & Administrative				
5104 Office Supplies	114.00	250.00	0.00	250.00
5120 Dues & Subscriptions	625.00	625.00	125.00	625.00
5122 Public Info & Advertising	1,870.02	4,000.00	144.48	2,500.00
5172 Filing Fees	560.00	1,300.00	580.00	1,300.00
5202 Employee Mileage Reimbursement	3,306.33	4,500.00	1,081.07	2,000.00
5204 Empl. Meals & Incidental	355.18	3,475.00	303.24	2,225.00
5206 Empl. Lodging	2,955.41	7,300.00	2,091.89	4,300.00
5270 Travel & Meeting Expense	1,370.58	5,800.00	1,840.62	3,800.00
5370 Training & Development	55.00	1,800.00	0.00	1,800.00
5570 Other General Expense	896.11	3,050.00	264.64	2,500.00

**Regional Development
BUDGET FYE 2020
APPENDIX A**

<u>Account Description</u>	<u>FYE 3/31/2018 Actual</u>	<u>FYE 3/31/2019 Amended Budget</u>	<u>Actual 12/31/2018</u>	<u>FYE 3/31/2020 Budget</u>
Total Office & Admin	12,107.63	32,100.00	6,430.94	21,300.00
Professional Fees				
5924 Legal	2,646.55	12,000.00	2,323.90	6,500.00
5926 Investment Banking Fees	7,240.73	8,351.00	5,408.52	9,381.00
5970 Consulting	245,109.00	155,000.00	15,750.00	255,000.00
Total Professional Fees	254,996.28	175,351.00	23,482.42	270,881.00
6122 Bad Debt Expense	245,149.93	0.00	0.00	0.00
6120 Grants	524,871.32	1,265,000.00	575,909.91	812,500.00
619... Admin Allocation	40,517.90	132,226.00	87,735.24	146,130.00
619... Engineering Allocation	11,183.64	7,224.00	6,386.89	7,682.00
6202 Interest Expense	0.00	4,000.00	0.00	4,000.00
Total Expenses	1,728,590.27	2,254,979.00	1,166,664.21	1,919,210.00
Change in Net Position	1,715,841.83	2,437,123.00	1,301,069.69	1,599,757.00



Board Resolution No. 2019-03-28
March 28, 2019

APPROVING FISCAL YEAR 2019-2020
NORTH COUNTRY ECONOMIC DEVELOPMENT FUND BUDGET

Whereas, the Development Authority of the North Country has caused to be prepared and has reviewed Fiscal Year 2019-2020 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 January 8, 2019, and

Now, upon the recommendation of the Finance Committee, therefore be it

RESOLVED, that the Development Authority of the North Country approves and adopts the Fiscal Year 2019-2020 North Country Economic Development Fund Budget and line items contained therein, as proposed and set forth in Appendix A.

**North Country EDF
BUDGET FYE 2020
APPENDIX A**

<u>Account Description</u>		FYE 3/31/2018 <u>Actual</u>	FYE 3/31/2019 <u>Amended Budget</u>	Actual 12/31/2018	FYE 3/31/2020 <u>Budget</u>
4104	Loan Interest Income	\$0.00	\$55,000.00	\$44,936.66	\$75,000.00
	Other Income				
4164	Miscellaneous	0.00	0.00	105.50	0.00
	Total Other Income	<u>0.00</u>	<u>0.00</u>	<u>105.50</u>	<u>0.00</u>
	Interest Income				
4102	Investment Interest Income	0.00	102,346.00	89,120.58	131,100.00
420...	Mark to Market Adjustment	0.00	0.00	7,278.80	0.00
	Total Interest Income	<u>0.00</u>	<u>102,346.00</u>	<u>96,399.38</u>	<u>131,100.00</u>
	Total Income	<u><u>0.00</u></u>	<u><u>157,346.00</u></u>	<u><u>141,441.54</u></u>	<u><u>206,100.00</u></u>
	Professional Fees				
5924	Legal	0.00	4,000.00	2,343.21	2,000.00
5926	Investment Banking Fees	0.00	4,376.00	2,629.76	4,181.00
5970	Consulting	0.00	8,000.00	8,000.00	8,000.00
	Total Professional Fees	<u>0.00</u>	<u>16,376.00</u>	<u>12,972.97</u>	<u>14,181.00</u>
	Total Expenses	<u>0.00</u>	<u>16,376.00</u>	<u>12,972.97</u>	<u>14,181.00</u>
	Change in Net Position	<u><u>0.00</u></u>	<u><u>140,970.00</u></u>	<u><u>128,468.57</u></u>	<u><u>191,919.00</u></u>



Board Resolution No. 2019-03-29
March 28, 2019

**APPROVING FISCAL YEAR 2019-2020 TECHNOLOGY 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 2019-2020 Technology 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 2019-2020 in support of said Budget.

Now, upon the recommendation of the Finance Committee, therefore be it

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

- 1. The Fiscal Year 2019-2020 Technology Division Budget and the line items contained therein, as proposed and set forth in Appendix A, are hereby approved and adopted.**
- 2. The Technology Division capital projects for the Fiscal Year 2019-2020, 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 2019-2020.**
- 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 2019-2020.**

4. Reserves previously authorized have been created and capitalized as of February 28, 2019 in the following amounts:

Operating	\$ 912,950.00
Repair and Upgrade	\$8,955,884.00

For Fiscal Year 2019-2020 reserves will be maintained on an on-going basis as follows:

Operating	16.7% of Revenue
Repair & Upgrade	18% of Equipment Replacement Cost
	32% 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 2020
APPENDIX A**

<u>Account Description</u>		FYE 3/31/2018 Actual	FYE 3/31/2019 Amended Budget	Actual 12/31/2018	FYE 3/31/2020 Budget
Customer Billings					
4001	Customer Billings	\$5,776,105.48	\$5,836,640.00	\$4,391,057.13	\$5,782,654.00
4004	Dark Fiber Billings	64,410.00	122,480.00	57,174.17	414,444.00
	Total Customer Billings	5,840,515.48	5,959,120.00	4,448,231.30	6,197,098.00
Other Income					
4164	Miscellaneous	57,320.58	47,050.00	41,509.16	47,050.00
	Total Other Income	57,320.58	47,050.00	41,509.16	47,050.00
Interest Income					
4102	Investment Interest Income	4,754.55	4,715.00	2,225.42	2,915.00
4108	Reserve Interest	162,805.01	166,433.00	135,553.79	160,193.00
420...	Mark to Market Adjustment	(49,292.22)	0.00	7,715.36	0.00
	Total Interest Income	118,267.34	171,148.00	145,494.57	163,108.00
	Total Income	6,016,103.40	6,177,318.00	4,635,235.03	6,407,256.00
Salaries					
500...	Administrative Wages	244,698.54	0.00	0.00	0.00
500...	Engineering Wages	13,074.67	35,876.00	22,602.39	37,944.00
500...	Technology Wages	997,505.20	1,219,901.00	895,984.30	1,159,837.00
500...	WQ Wages	0.00	0.00	69.63	0.00
5002	Overtime Wages	2,389.78	2,340.00	1,984.07	2,350.00
	Total Salaries	1,257,668.19	1,258,117.00	920,640.39	1,200,131.00
Fringe Benefits					
503...	FICA Expense	91,639.50	96,070.00	66,231.94	91,631.00
503...	Pension Expense	234,613.09	174,836.00	115,371.51	174,617.00
503...	Health Insurance	75,064.95	96,823.00	56,639.93	111,155.00
503...	Workers Comp	2,562.16	2,887.00	1,755.91	2,900.00
503...	Disability Insurance	569.21	424.00	317.97	429.00
504...	Post Retire Overhead	86,419.25	75,856.00	56,824.80	72,036.00
5054	Employee Physicals & Screening	0.00	1,000.00	272.25	500.00
	Total Fringe Benefits	490,868.16	447,896.00	297,414.31	453,268.00
Operations & Maintenance					
5062	Third Party Temporary - O&M	629.00	3,700.00	0.00	5,500.00
5133	Equipment Maintenance Contracts	228,567.53	315,516.00	206,909.44	340,000.00
5134	Maintenance Contracts	100,163.01	176,613.00	122,542.20	175,000.00
5135	Underground Locating	81,055.89	95,000.00	49,041.48	95,000.00
5403	Safety Equipment & Supplies	0.00	1,000.00	813.30	900.00
5704	O&M Supplies	1,096.33	4,000.00	2,443.20	4,500.00
5712	Purchased Maintenance & Repair	19,382.65	38,000.00	14,321.70	45,000.00
5720	Offnet Circuit Lease	384,515.98	560,341.00	351,285.01	600,000.00
5770	Other Tool, Equip & O&M	5,482.88	13,900.00	11,192.45	6,000.00
5830	Collo Expense	137,358.40	175,000.00	109,480.32	185,000.00
5834	Permitting	0.00	3,000.00	265.90	3,000.00
5836	Pole Attachment Fees	224,000.27	259,380.00	187,764.64	279,479.00
5838	Conduit Lease	18,446.87	24,696.00	9,775.61	24,696.00
	Total O & M	1,200,698.81	1,670,146.00	1,065,835.25	1,764,075.00
Office & Administrative					
5053	Misc Employee Costs	1,794.74	2,400.00	1,034.99	2,400.00
5102	Office Rent	43,938.47	44,279.00	33,209.28	44,279.00
5104	Office Supplies	1,628.90	2,200.00	1,766.77	2,200.00
5110	Postage & Shipping	197.44	1,000.00	50.03	1,000.00
5112	Telephone	10,608.34	11,500.00	8,233.66	12,000.00
5114	Cellular Services	5,127.54	6,000.00	4,661.84	5,700.00
5118	Other Communications	1,253.40	1,600.00	1,044.50	1,600.00
5120	Dues & Subscriptions	150.00	500.00	0.00	500.00

**Telecommunications
BUDGET FYE 2020
APPENDIX A**

	<u>Account Description</u>	FYE	FYE	Actual	FYE
		3/31/2018	3/31/2019	12/31/2018	3/31/2020
		Actual	Amended Budget		Budget
5122	Public Info & Advertising	650.00	2,000.00	1,671.60	2,000.00
5123	Promotional Materials	300.00	5,000.00	0.00	5,000.00
5130	Office Equipment	4,324.93	5,000.00	690.00	5,000.00
5170	Other Office Expenses	4,302.57	5,000.00	367.17	5,000.00
5172	Filing Fees	7,094.09	11,000.00	3,000.28	10,000.00
5202	Employee Mileage Reimbursement	1,888.01	2,943.00	1,811.29	1,962.00
5204	Empl. Meals & Incidental	7,766.33	9,500.00	7,201.94	9,500.00
5206	Empl. Lodging	16,518.43	18,000.00	14,743.23	18,000.00
5270	Travel & Meeting Expense	274.22	500.00	133.25	500.00
5370	Training & Development	638.95	16,300.00	34.95	16,300.00
5402	Employee Uniforms	1,018.00	1,425.00	21.00	1,450.00
5570	Other General Expense	150.00	1,000.00	813.20	1,000.00
	Total Office & Admin	109,624.36	147,147.00	80,488.98	145,391.00
	Utilities				
5802	Gas & Electric	3,095.97	3,700.00	2,490.69	4,400.00
	Total Utilities	3,095.97	3,700.00	2,490.69	4,400.00
	Professional Fees				
5924	Legal	17,939.41	25,000.00	12,360.00	18,500.00
5926	Investment Banking Fees	4,515.81	5,424.00	3,349.28	4,760.00
5970	Consulting	0.00	17,100.00	0.00	7,500.00
	Total Professional Fees	22,455.22	47,524.00	15,709.28	30,760.00
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	13,434.32	12,000.00	6,602.93	12,000.00
5602	Auto/Light Truck Fuel	17,454.67	23,300.00	15,300.60	22,000.00
5603	Auto/Light Truck Rental/Lease	29,088.44	31,700.00	21,667.50	47,900.00
5605	Vehicle Ins	5,339.11	9,100.00	6,824.97	11,200.00
	Total Automobile	65,316.54	76,100.00	50,396.00	93,100.00
	Computer				
5124	Computer Equipment	7,990.97	6,000.00	4,900.89	8,000.00
5126	Computer Maintenance	350.00	1,500.00	1,168.00	0.00
5128	Programming & Software	7,344.73	24,945.00	27,269.54	12,000.00
	Total Computer	15,685.70	32,445.00	33,338.43	20,000.00
6114	Insurance	106,750.33	114,000.00	85,500.00	116,300.00
619...	Admin Allocation	125,536.71	470,544.00	312,346.90	570,964.00
619...	Engineering Allocation	15,007.94	20,381.00	10,803.62	16,959.00
6208	NYS Administrative Assessment	33,122.00	33,956.00	31,981.00	34,608.00
7032	Depreciation	4,382,517.83	4,202,288.00	3,078,064.47	3,684,400.00
6901	Contingency	0.00	25,000.00	0.00	25,000.00
	Total Expenses	7,828,347.76	8,549,244.00	5,985,009.32	8,159,356.00
	Change in Net Position	(1,812,244.36)	(2,371,926.00)	(1,349,774.29)	(1,752,100.00)

**Telecommunications
BUDGET FYE 2020
APPENDIX A**

<u>Account Description</u>	<u>FYE 3/31/2018 Actual</u>	<u>FYE 3/31/2019 Amended Budget</u>	<u>Actual 12/31/2018</u>	<u>FYE 3/31/2020 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				(1,752,100.00)
PLUS DEPRECIATION & AMORTIZATION				3,684,400.00
RESERVE/CAPITAL REQUIREMENTS				
TELECO REPAIR/UPGRADE RESERVE				350,000.00
TELECOM CAPITAL PROJECTS				<u>(2,107,000.00)</u>
TOTAL RESERVE/CAPITAL REQUIRED				<u>(1,757,000.00)</u>
CASH FLOW				<u><u>175,300.00</u></u>

**APPENDIX B
TELECOMMUNICATIONS CAPITAL PROJECTS**

Project Number	Project Description	Fund	Prior Approval	Budget FYE 2020	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024
	Customer Network Construction	R		\$ 425,000	\$ 525,000	\$ 600,000	\$ 650,000	\$ 700,000
	Ethernet Enhancements	R		\$ 250,000	\$ 300,000	\$ 350,000	\$ 200,000	\$ 250,000
	Wireless Tower Service	R		\$ 200,000	\$ 200,000	\$ 200,000	\$ 150,000	\$ 150,000
	Primary Backbone Overlash	R		\$ 250,000	\$ -	\$ -	\$ -	\$ -
	South Lewis Central Office	R		\$ 200,000	\$ -	\$ -	\$ -	\$ -
	Central Office Enhancements	R		\$ 170,000	\$ 100,000	\$ 125,000	\$ 125,000	\$ 125,000
	Emergency Restoration	R		\$ 160,000	\$ 168,000	\$ 176,400	\$ 185,220	\$ 194,481
	Fiber Augments	R		\$ 85,000	\$ 75,000	\$ 85,000	\$ 100,000	\$ 100,000
	Thousand Islands Bridge Authority	R		\$ 100,000	\$ -	\$ -	\$ -	\$ -
	DWDM Upgrade	R		\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000
	DOT - Road Projects	R		\$ 95,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 75,000
	Test Equipment - OTDR & Exfo Test Sets	R		\$ 42,000	\$ -	\$ -	\$ -	\$ -
	Fiber Assignment Database Upgrade	R		\$ 30,000	\$ -	\$ -	\$ -	\$ -
30568	Economic Development Initiatives	R	\$ 290,000	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000

TOTAL TELECOMMUNICATIONS	\$	290,000	\$	2,107,000	\$	1,473,000	\$	1,741,400	\$	1,515,220	\$	1,719,481
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Fund Description

R Repair & Replacement Reserve



Board Resolution No. 2019-03-30
March 28, 2019

**APPROVING FISCAL YEAR 2019-2020 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 2019-2020 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 2019-2020 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.

Now, upon the recommendation of the Finance Committee, therefore be it

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

- 1. The Fiscal Year 2019-2020 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 2019-2020, 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 2019-2020.**
- 3. The user charges for Water Quality Management for Fiscal Year 2019-2020, 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 2020
APPENDIX A - 1**

<u>Account Description</u>		<u>FYE 3/31/2018 Actual</u>	<u>FYE 3/31/2019 Amended Budget</u>	<u>Actual 12/31/2018</u>	<u>FYE 3/31/2020 Budget</u>
Customer Billings					
4001	Customer Billings	\$2,442,093.58	\$2,984,651.00	\$2,198,545.84	\$2,452,737.00
	Total Customer Billings	2,442,093.58	2,984,651.00	2,198,545.84	2,452,737.00
Other Income					
4164	Miscellaneous	14,394.16	14,456.00	10,842.03	12,501.00
	Total Other Income	14,394.16	14,456.00	10,842.03	12,501.00
4201	Gain on Sale of Assets	0.00	0.00	24,457.50	0.00
Interest Income					
4108	Reserve Interest	27,756.52	30,510.00	26,709.54	41,200.00
420...	Mark to Market Adjustment	(8,829.02)	0.00	3,465.36	0.00
	Total Interest Income	18,927.50	30,510.00	30,174.90	41,200.00
	Total Income	2,475,415.24	3,029,617.00	2,264,020.27	2,506,438.00
Salaries					
500...	Administrative Wages	88,020.66	0.00	0.00	0.00
500...	Engineering Wages	16,041.65	25,437.00	16,659.19	24,726.00
500...	Technology Wages	16,806.22	28,923.00	11,933.19	0.00
500...	WQ Wages	271,155.35	312,383.00	220,454.03	333,081.00
5002	Overtime Wages	27,229.21	24,994.00	19,395.83	26,191.00
5005	On-Call Stipend	3,810.00	3,840.00	2,340.00	3,840.00
	Total Salaries	423,063.09	395,577.00	270,782.24	387,838.00
Fringe Benefits					
503...	FICA Expense	30,045.45	30,260.00	19,936.70	29,670.00
503...	Pension Expense	77,563.06	51,891.00	35,950.40	51,038.00
503...	Health Insurance	40,275.68	53,252.00	35,184.18	53,475.00
503...	Workers Comp	24,472.56	25,519.00	20,094.72	24,407.00
503...	Disability Insurance	306.33	200.00	150.03	210.00
504...	Post Retire Overhead	42,642.71	36,237.00	26,498.70	34,542.00
5054	Employee Physicals & Screening	2,422.25	2,900.00	655.25	3,000.00
	Total Fringe Benefits	217,728.04	200,259.00	138,469.98	196,342.00
Operations & Maintenance					
5062	Third Party Temporary - O&M	0.00	5,000.00	4,092.00	7,500.00
5403	Safety Equipment & Supplies	8,693.78	10,000.00	7,167.09	15,000.00
5706	Shop Tools	12,154.38	12,000.00	1,028.91	12,000.00
5815	Chemicals	22,253.47	93,000.00	15,454.64	95,000.00
5902	Lab Fees	0.00	500.00	0.00	500.00
	Total O & M	43,101.63	120,500.00	27,742.64	130,000.00
6002	Sewage Treatment	1,247,562.10	1,233,212.00	589,457.43	1,112,520.00
6004	Water Purchases	2,818.00	3,200.00	2,154.00	3,200.00
Office & Administrative					
5053	Misc Employee Costs	0.00	100.00	100.00	100.00
5104	Office Supplies	4,168.18	5,500.00	3,175.93	5,500.00
5110	Postage & Shipping	624.60	1,500.00	315.00	1,500.00
5112	Telephone	5,831.16	7,130.00	5,238.98	6,120.00
5114	Cellular Services	9,401.51	10,350.00	7,502.84	12,900.00
5120	Dues & Subscriptions	2,088.45	2,000.00	1,065.20	2,000.00
5122	Public Info & Advertising	2,355.28	1,500.00	0.00	1,500.00
5130	Office Equipment	572.63	1,000.00	572.63	1,000.00
5202	Employee Mileage Reimbursement	188.50	1,000.00	10.90	1,000.00
5204	Empl. Meals & Incidental	101.27	2,700.00	181.42	3,000.00
5206	Empl. Lodging	1,156.49	6,600.00	2,347.72	7,000.00
5270	Travel & Meeting Expense	0.00	300.00	104.40	0.00
5312	Continuing Education	0.00	5,000.00	0.00	5,000.00

**Army Sewer
BUDGET FYE 2020
APPENDIX A - 1**

		FYE 3/31/2018	FYE 3/31/2019	Actual 12/31/2018	FYE 3/31/2020
<u>Account Description</u>		<u>Actual</u>	<u>Amended Budget</u>		<u>Budget</u>
5370	Training & Development	7,186.26	10,000.00	5,493.95	10,000.00
5402	Employee Uniforms	3,287.05	8,500.00	6,000.93	9,000.00
5508	Cleaning Services	10,716.00	12,000.00	8,235.00	12,000.00
	Total Office & Admin	47,677.38	75,180.00	40,344.90	77,620.00
Utilities					
5802	Gas & Electric	57,303.43	59,500.00	32,640.61	59,750.00
	Total Utilities	57,303.43	59,500.00	32,640.61	59,750.00
Professional Fees					
5924	Legal	1,092.00	8,000.00	7,960.00	3,000.00
5926	Investment Banking Fees	1,038.66	1,125.00	773.34	1,158.00
	Total Professional Fees	2,130.66	9,125.00	8,733.34	4,158.00
Repairs & Maintenance					
5804	Building Maintenance & Repair	22,871.98	15,000.00	9,595.84	22,500.00
5808	Site Maint & Repair	26,397.25	25,000.00	8,254.08	25,000.00
5812	Pipeline Maintenance	38,670.14	45,000.00	14,699.51	45,000.00
	Total Repairs & Maintenance	87,939.37	85,000.00	32,549.43	92,500.00
Automobile					
5601	Auto/Light Truck Rep. & Maint.	13,376.39	19,000.00	7,348.96	19,000.00
5602	Auto/Light Truck Fuel	39,251.99	60,000.00	31,534.27	60,000.00
5603	Auto/Light Truck Rental/Lease	76,261.76	98,850.00	67,891.87	126,300.00
5605	Vehicle Ins	13,227.24	22,100.00	16,575.03	30,600.00
	Total Automobile	142,117.38	199,950.00	123,350.13	235,900.00
Computer					
5124	Computer Equipment	6,915.31	16,100.00	14,805.16	14,000.00
5128	Programming & Software	2,500.00	13,400.00	11,613.44	23,500.00
	Total Computer	9,415.31	29,500.00	26,418.60	37,500.00
6114	Insurance	30,942.00	32,300.00	24,225.03	37,500.00
619...	Admin Allocation	47,576.47	244,112.00	162,026.35	286,033.00
619...	Engineering Allocation	8,107.73	10,538.00	5,085.62	10,673.00
6208	NYS Administrative Assessment	14,690.00	11,358.00	16,018.00	14,700.00
890...	Water Quality Allocation	(138,510.14)	(194,694.00)	(114,843.55)	(209,796.00)
7032	Depreciation	489,904.32	421,052.00	239,244.12	318,900.00
	Total Expenses	2,733,566.77	2,935,669.00	1,624,398.87	2,795,338.00
	Change in Net Position	(258,151.53)	93,948.00	639,621.40	(288,900.00)

**Army Sewer
BUDGET FYE 2020
APPENDIX A - 1**

<u>Account Description</u>	<u>FYE 3/31/2018 Actual</u>	<u>FYE 3/31/2019 Amended Budget</u>	<u>Actual 12/31/2018</u>	<u>FYE 3/31/2020 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				(288,900.00)
PLUS DEPRECIATION & AMORTIZATION				318,900.00
RESERVE/CAPITAL REQUIREMENTS				
ASL CAPITAL PROJECTS				(30,000.00)
TOTAL RESERVE/CAPITAL REQUIRED				(30,000.00)
CASH FLOW				<u>0.00</u>

**Army Water Line
BUDGET FYE 2020
APPENDIX A - 2**

<u>Account Description</u>		<u>FYE 3/31/2018 Actual</u>	<u>FYE 3/31/2019 Amended Budget</u>	<u>Actual 12/31/2018</u>	<u>FYE 3/31/2020 Budget</u>
Customer Billings					
4001	Customer Billings	\$1,898,559.75	\$2,019,015.00	\$1,564,388.89	\$1,937,009.00
	Total Customer Billings	1,898,559.75	2,019,015.00	1,564,388.89	1,937,009.00
Interest Income					
4108	Reserve Interest	15,139.91	16,642.00	14,568.84	22,400.00
420...	Mark to Market Adjustment	(4,815.83)	0.00	1,890.20	0.00
	Total Interest Income	10,324.08	16,642.00	16,459.04	22,400.00
	Total Income	1,908,883.83	2,035,657.00	1,580,847.93	1,959,409.00
Salaries					
500...	Administrative Wages	85,417.81	0.00	0.00	0.00
500...	Engineering Wages	15,679.98	25,437.00	15,563.56	24,726.00
500...	Technology Wages	16,664.14	28,923.00	11,917.50	0.00
500...	WQ Wages	171,553.08	261,699.00	105,715.37	283,461.00
5002	Overtime Wages	749.05	4,592.00	1,209.73	5,276.00
5005	On-Call Stipend	3,810.00	3,840.00	2,340.00	3,840.00
	Total Salaries	293,874.06	324,491.00	136,746.16	317,303.00
Fringe Benefits					
503...	FICA Expense	20,791.93	24,822.00	8,998.87	24,274.00
503...	Pension Expense	54,304.68	42,573.00	17,835.00	41,772.00
503...	Health Insurance	30,914.96	43,673.00	18,976.60	43,777.00
503...	Workers Comp	6,488.60	20,227.00	3,522.12	19,687.00
503...	Disability Insurance	292.15	165.00	123.75	173.00
504...	Post Retire Overhead	24,189.90	29,615.00	11,361.33	28,196.00
5054	Employee Physicals & Screening	1,444.25	2,500.00	656.00	2,500.00
	Total Fringe Benefits	138,426.47	163,575.00	61,473.67	160,379.00
Operations & Maintenance					
5706	Shop Tools	3,988.72	5,000.00	83.56	5,000.00
5902	Lab Fees	3,340.00	5,000.00	2,495.00	5,000.00
	Total O & M	7,328.72	10,000.00	2,578.56	10,000.00
6004	Water Purchases	420,674.66	745,880.00	409,758.51	596,936.00
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	15,702.87	20,000.00	11,655.40	21,250.00
	Total Utilities	15,702.87	20,000.00	11,655.40	21,250.00
Professional Fees					
5924	Legal	0.00	5,500.00	4,703.50	1,500.00
5926	Investment Banking Fees	559.28	728.00	416.40	745.00
	Total Professional Fees	559.28	6,228.00	5,119.90	2,245.00
Repairs & Maintenance					
5804	Building Maintenance & Repair	10,672.40	4,000.00	3,337.95	4,000.00
5808	Site Maint & Repair	4,348.34	7,000.00	1,776.00	7,000.00
5812	Pipeline Maintenance	15,411.92	20,000.00	8,306.86	20,000.00
	Total Repairs & Maintenance	30,432.66	31,000.00	13,420.81	31,000.00
Computer					
5124	Computer Equipment	0.00	0.00	0.00	1,700.00
5128	Programming & Software	0.00	0.00	0.00	21,000.00
	Total Computer	0.00	0.00	0.00	22,700.00

Army Water Line
BUDGET FYE 2020
APPENDIX A - 2

<u>Account Description</u>	<u>FYE 3/31/2018 Actual</u>	<u>FYE 3/31/2019 Amended Budget</u>	<u>Actual 12/31/2018</u>	<u>FYE 3/31/2020 Budget</u>
6114 Insurance	24,160.26	25,100.00	18,825.03	25,300.00
619... Admin Allocation	46,814.48	181,425.00	120,418.70	119,182.00
619... Engineering Allocation	7,715.17	10,111.00	4,867.73	10,142.00
6208 NYS Administrative Assessment	11,436.00	12,437.00	10,836.00	10,765.00
890... Water Quality Allocation	28,050.05	79,924.00	23,062.19	91,107.00
7032 Depreciation	114,083.87	124,115.00	109,905.38	206,700.00
6202 Interest Expense	0.00	23,284.00	0.00	0.00
Total Expenses	<u>1,139,258.55</u>	<u>1,758,670.00</u>	<u>928,668.04</u>	<u>1,626,109.00</u>
Change in Net Position	<u>769,625.28</u>	<u>276,987.00</u>	<u>652,179.89</u>	<u>333,300.00</u>

**Army Water Line
BUDGET FYE 2020
APPENDIX A - 2**

<u>Account Description</u>	<u>FYE 3/31/2018 Actual</u>	<u>FYE 3/31/2019 Amended Budget</u>	<u>Actual 12/31/2018</u>	<u>FYE 3/31/2020 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				333,300.00
PLUS DEPRECIATION & AMORTIZATION				206,700.00
LESS PRINCIPAL PAYMENTS				0.00
RESERVE/CAPITAL REQUIREMENTS				
AWL CAPITAL PROJECTS				(540,000.00)
TOTAL RESERVE/CAPITAL REQUIRED				<u>(540,000.00)</u>
CASH FLOW				<u>0.00</u>

**Regional Water Line
BUDGET FYE 2020
APPENDIX A - 3**

<u>Account Description</u>		<u>FYE 3/31/2018 Actual</u>	<u>FYE 3/31/2019 Amended Budget</u>	<u>Actual 12/31/2018</u>	<u>FYE 3/31/2020 Budget</u>
Customer Billings					
4001	Customer Billings	\$109,644.25	\$107,385.00	\$75,751.89	\$106,412.00
4005	Capital Billings	307,037.44	278,567.00	208,925.16	277,287.00
	Total Customer Billings	416,681.69	385,952.00	284,677.05	383,699.00
Interest Income					
4102	Investment Interest Income	590.74	597.00	1,819.29	8,600.00
	Total Interest Income	590.74	597.00	1,819.29	8,600.00
	Total Income	417,272.43	386,549.00	286,496.34	392,299.00
Salaries					
500...	Administrative Wages	7,217.19	0.00	0.00	0.00
500...	Engineering Wages	6,857.55	7,666.00	4,187.74	7,857.00
500...	Technology Wages	22.68	0.00	0.00	0.00
500...	WQ Wages	23,883.72	21,809.00	16,748.28	22,647.00
5002	Overtime Wages	1,210.74	1,339.00	692.08	1,381.00
5005	On-Call Stipend	630.00	1,920.00	1,170.00	1,920.00
	Total Salaries	39,821.88	32,734.00	22,798.10	33,805.00
Fringe Benefits					
503...	FICA Expense	2,830.21	2,503.00	1,535.96	2,586.00
503...	Pension Expense	7,235.30	4,437.00	3,024.42	4,608.00
503...	Health Insurance	4,230.21	4,450.00	3,045.77	4,714.00
503...	Workers Comp	1,354.48	1,883.00	855.50	1,753.00
503...	Disability Insurance	20.76	19.00	14.22	17.00
504...	Post Retire Overhead	4,489.76	2,887.00	2,146.50	2,887.00
	Total Fringe Benefits	20,160.72	16,179.00	10,622.37	16,565.00
Operations & Maintenance					
5706	Shop Tools	0.00	500.00	0.00	500.00
5815	Chemicals	1,032.20	3,000.00	965.40	3,000.00
5902	Lab Fees	3,070.00	3,600.00	1,730.00	3,600.00
6010	Cape Vincent Reserve	700.00	700.00	700.00	700.00
	Total O & M	4,802.20	7,800.00	3,395.40	7,800.00
6004	Water Purchases	115,589.60	107,385.00	73,912.80	106,412.00
Office & Administrative					
5122	Public Info & Advertising	0.00	250.00	0.00	250.00
5202	Employee Mileage Reimbursement	9.63	100.00	0.00	100.00
	Total Office & Admin	9.63	350.00	0.00	350.00
Utilities					
5802	Gas & Electric	21,687.56	25,000.00	14,516.06	25,000.00
	Total Utilities	21,687.56	25,000.00	14,516.06	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	3,316.47	4,000.00	315.95	9,000.00
5808	Site Maint & Repair	2,502.00	3,500.00	1,505.94	3,500.00
5812	Pipeline Maintenance	18,198.44	25,000.00	4,454.94	20,000.00
	Total Repairs & Maintenance	24,016.91	32,500.00	6,276.83	32,500.00
6114	Insurance	4,911.95	5,100.00	3,825.00	4,800.00
619...	Admin Allocation	3,409.27	11,648.00	7,765.22	16,492.00
619...	Engineering Allocation	4,524.20	5,224.00	2,342.59	5,259.00

**Regional Water Line
BUDGET FYE 2020
APPENDIX A- 3**

<u>Account Description</u>	<u>FYE 3/31/2018 Actual</u>	<u>FYE 3/31/2019 Amended Budget</u>	<u>Actual 12/31/2018</u>	<u>FYE 3/31/2020 Budget</u>
6208 NYS Administrative Assessment	2,358.00	2,231.00	2,072.00	2,131.00
890... Water Quality Allocation	6,850.16	6,949.00	5,091.53	7,759.00
7032 Depreciation	144,298.87	144,072.00	108,177.45	141,800.00
7002 Amortization	24,366.72	24,367.00	18,275.04	24,400.00
6202 Interest Expense	66,621.36	64,307.00	6,485.08	61,902.00
Total Expenses	<u>483,429.03</u>	<u>486,346.00</u>	<u>285,555.47</u>	<u>487,475.00</u>
Change in Net Position	<u>(66,156.60)</u>	<u>(99,797.00)</u>	<u>940.87</u>	<u>(95,176.00)</u>

Regional Water Line
 BUDGET FYE 2020
 APPENDIX A - 3

<u>Account Description</u>	<u>FYE 3/31/2018 Actual</u>	<u>FYE 3/31/2019 Amended Budget</u>	<u>Actual 12/31/2018</u>	<u>FYE 3/31/2020 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				(95,176.00)
PLUS DEPRECIATION & AMORTIZATION				166,200.00
LESS PRINCIPAL PAYMENTS				(71,024.00)
RESERVE/CAPITAL REQUIREMENTS				
RWL CAPITAL RESERVE				130,000.00
RWL CAPITAL PROJECTS				(130,000.00)
TOTAL RESERVE/CAPITAL REQUIRED				<u>0.00</u>
CASH FLOW				<u><u>0.00</u></u>

**Water Sewer Contracts
BUDGET FYE 2020
APPENDIX A - 4**

<u>Account Description</u>		<u>FYE 3/31/2018 Actual</u>	<u>FYE 3/31/2019 Amended Budget</u>	<u>Actual 12/31/2018</u>	<u>FYE 3/31/2020 Budget</u>
Customer Billings					
4001	Customer Billings	\$741,048.14	\$765,783.00	\$609,578.33	\$809,980.00
	Total Customer Billings	741,048.14	765,783.00	609,578.33	809,980.00
Total Income		741,048.14	765,783.00	609,578.33	809,980.00
Salaries					
500...	Administrative Wages	3,731.27	0.00	0.00	0.00
500...	Engineering Wages	12,549.87	16,444.00	12,142.97	17,941.00
500...	WQ Wages	286,085.85	282,797.00	287,799.17	271,162.00
5002	Overtime Wages	78,250.16	80,505.00	66,292.09	82,514.00
5005	On-Call Stipend	7,650.00	8,400.00	5,850.00	8,400.00
	Total Salaries	388,267.15	388,146.00	372,084.23	380,017.00
Fringe Benefits					
503...	FICA Expense	27,828.98	29,647.00	25,508.42	29,025.00
503...	Pension Expense	69,740.56	51,011.00	47,806.43	50,112.00
503...	Health Insurance	40,527.64	52,018.00	39,654.81	51,753.00
503...	Workers Comp	30,194.51	27,659.00	24,228.12	24,253.00
503...	Disability Insurance	205.13	200.00	150.03	200.00
504...	Post Retire Overhead	53,280.47	35,838.00	34,939.50	33,902.00
	Total Fringe Benefits	221,777.29	196,373.00	172,287.31	189,245.00
Operations & Maintenance					
5704	O&M Supplies	0.00	300.00	0.00	500.00
5770	Other Tool, Equip & O&M	0.00	500.00	264.00	500.00
8090	Purchases for Resale	10,947.44	49,000.00	13,859.05	50,000.00
	Total O & M	10,947.44	49,800.00	14,123.05	51,000.00
Office & Administrative					
5053	Misc Employee Costs	2.75	0.00	0.00	0.00
5202	Employee Mileage Reimbursement	83.46	1,000.00	44.15	500.00
5270	Travel & Meeting Expense	111.75	200.00	70.00	300.00
	Total Office & Admin	197.96	1,200.00	114.15	800.00
Professional Fees					
5924	Legal	0.00	1,000.00	300.00	0.00
	Total Professional Fees	0.00	1,000.00	300.00	0.00
6114	Insurance	9,776.42	13,700.00	10,275.03	14,600.00
619...	Admin Allocation	2,719.83	27,726.00	18,427.90	35,970.00
619...	Engineering Allocation	12,634.36	14,964.00	5,452.06	16,542.00
6208	NYS Administrative Assessment	4,002.00	4,339.00	4,110.00	4,503.00
890...	Water Quality Allocation	103,234.78	107,821.00	86,689.83	110,930.00
	Total Expenses	753,557.23	805,069.00	683,863.56	803,607.00
Change in Net Position		(12,509.09)	(39,286.00)	(74,285.23)	6,373.00

**APPENDIX B
WATER QUALITY MANAGEMENT CAPITAL PROJECTS**

ARMY SEWER LINE

Project Number	Project Description	Fund	Prior Approval	Budget FYE 2020	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024	
	WPS Electrical Upgrades	REV		\$ 30,000	\$ -	\$ -	\$ -	\$ -	
	WPS HVAC Evaluation and Design	REV		\$ -	\$ 100,000	\$ -	\$ -	\$ -	
	WPS General Maintenance for upgrading and rehabilitation	TBD		\$ -	\$ -	\$ 2,000,000	\$ -	\$ -	
	ASL Contract 6 Expansion	TBD		\$ -	\$ -	\$ -	\$ 7,850,000	\$ -	
TOTAL ARMY SEWER LINE				\$ -	\$ 30,000	\$ 100,000	\$ 2,000,000	\$ 7,850,000	\$ -

ARMY WATER LINE

Project Number	Project Description	Fund	Prior Approval	Budget FYE 2020	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024	
	DBP Removal System	REV		\$ 375,000	\$ -	\$ -	\$ -	\$ -	
42036	Mainline Valve Replacement	REV	\$ 450,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -	
	BPS 1 & 2 Electrical Upgrades	REV		\$ 15,000	\$ -	\$ -	\$ -	\$ -	
	BPS 1/2 SCADA Upgrade	REV		\$ -	\$ -	\$ -	\$ -	\$ 40,000	
TOTAL ARMY WATER LINE				\$ 450,000	\$ 540,000	\$ -	\$ -	\$ -	\$ 40,000

REGIONAL WATER LINE

Project Number	Project Description	Fund	Prior Approval	Budget FYE 2020	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024
	Cape Vincent Pump Station Genset Replacement	CR		\$ 100,000	\$ -	\$ -	\$ -	\$ -
	Chaumont River Crossing Bypass	CR		\$ 30,000	\$ -	\$ -	\$ -	\$ -
	RWL Disinfection By-Products Mitigation Study	REV		\$ -	\$ 20,000	\$ -	\$ -	\$ -
	RWL Improvements	REV		\$ -	\$ -	\$ 20,000	\$ 25,000	\$ -
	RWL Water Tower	TBD		\$ -	\$ -	\$ -	\$ 2,500,000	\$ -
	LBPS Genset Replacement	TBD		\$ -	\$ -	\$ -	\$ 200,000	\$ -
TOTAL REGIONAL WATER LINE				\$ -	\$ 130,000	\$ 20,000	\$ 2,725,000	\$ -

Fund Description(s)

- REV Revenue
- CR Capital Reserve
- TBD To Be Determined

APPENDIX C
Development Authority of the North Country
Army Sewer Line/Army Water Line/Regional Water Line
2019-2020 User Charges Schedule

	2018-2019	2019-2020	Change
<u>Army Sewer</u>	5.53	4.58	-0.95
<u>Army Water</u>	6.66	6.39	-0.27
<u>Sewer Connection Rates:</u>			
Town of LeRay - Sanford Corners	3.25	3.25	0.00
Town of Pamela SD9	3.29	3.30	0.01
Town of LeRay - North Entry	3.25	3.25	0.00
Town of Leray SD 4	3.66	3.67	0.01
Town of Pamela SD3	3.38	3.38	0.00
Route 3 Sewer	3.54	3.53	-0.01
Route 12	3.28	3.28	0.00
<u>Water Connection Rates:</u>			
Pamelia District #2, LeRay District #1	3.02	2.72	-0.30
Pamelia District #1	3.08	2.78	-0.30
Pamelia District #4 & #5	3.13	2.83	-0.30
LeRay District #2	3.31	3.01	-0.30
Champion	3.67	3.40	-0.27


Regional Water Line (COST COMPARISON FY19 / FY20)

Municipality	FY 2019		FY 2020	
	Quarterly Fixed Cost	Variable Cost	Quarterly Fixed Cost	FY2020 Variable Cost
T/Cape Vincent (WD 2,3)	\$ 2,963.48	\$2.08/Kgal	\$ 1,507.00	\$2.09/Kgal
Lyme (incl Bus Garage)	\$ 12,594.78	\$2.08/Kgal	\$ 12,809.48	\$2.09/Kgal
Chaumont	\$ 11,853.91	\$2.08/Kgal	\$ 12,055.98	\$2.09/Kgal
Dexter	\$ 9,631.30	\$2.08/Kgal	\$ 9,795.48	\$2.09/Kgal
T/Brownville (incl GBHS)	\$ 12,594.78	\$2.08/Kgal	\$ 12,809.48	\$2.09/Kgal
V/Brownville	\$ 20,003.47	\$2.08/Kgal	\$ 20,344.46	\$2.09/Kgal

APPENDIX II

FY 2019 – 2020 BUDGET CALENDAR



DATE	Activity
11-08-2018	Budget Calendar Distribution and Review - Managers Meeting
11-16-2018	Division Budget Packets Issued (Standardized Information)
12-20-2018	Board Review of Preliminary Budget & Financial Plan as required by PAAA – Comptroller to prepare
12-21-2018	Critical Issues Identified – Managers (Submit to Executive Director)
12-28-2018	Preliminary Budget & Financial Plan Available as required by PAAA – Comptroller to Post
12-28-2018	<u>Capital Plan Estimates Submitted to Comptroller – 10 year</u> - Managers shall create a Project Initiation Form for all Projects. - Capital Plans and PIFs will be located in the following folder: \\Fileserver\share\BUDGETS\FYE 2020\FYE 2020 Capital Projects
12-28-2018	Initial Budgets Submitted to Comptroller
1-04-2019	Budget Information Submitted by Comptroller to Executive Director
1-09-2019	<u>Initial Budgets Reviewed – Executive Budget Committee</u> - Administration 8:00 - IT 9:30 - Telecom 11:00
1-10-2019	<u>Initial Budgets Reviewed – Executive Budget Committee</u> - Engineering 8:00 - MMF 10:00
1-11-2019	<u>Initial Budgets Reviewed – Executive Budget Committee</u> - Water Quality 8:00 - Regional Dev. 10:00
1-17-2019	<u>Budget Work Session – Authority Board</u> -Division Presentations (High Level Power Point) -Capital Plan Overview -Reserves Narrative -Debt Service Narrative -Critical Issues
TBD	<u>Regional Water Line Board Review</u>
TBD	<u>Budget Review with US Army</u>
2-21-2019	 Budget and Finance Committee Review & Recommendation of Final Budget – Open to Entire Board
3-21-2019	Final Budget Adopted by Board

APPENDIX III



Budget Memorandum FYE 2020

TO: Patti Pastella, Materials Management
Michelle Capone, Regional Development
Laurie Marra, Public Affairs & Communications
Dave Wolf, Technology
Jennifer Staples, Information Technology
Carrie Tuttle, Engineering
Brian Nutting, Water Quality
Amy Austin, Human Resources

FROM: James Wright, Executive Director
Carl Farone, Comptroller

DATE: November 16, 2018

SUBJECT: FYE 2020 Budget Packet

Introduction:

Budget time is here again which means it's time to evaluate each of our facilities to determine future capital requirements and to take a hard look at business operations to ensure that we are serving our customers in the best possible manner and at a competitive price. To date, we have been fortunate in that our operations provided sufficient revenue to cover operating expenditures and to fund capital and operating reserves. As we prepare for a new fiscal year it is time to reflect upon current year's achievements and to document the resources required in the upcoming fiscal year to meet Authority defined objectives. While Fiscal Year 2020 can be viewed as a fresh start, it is certain to bring forth new challenges for each of us. It is important that we consider and identify these challenges and build our budgets to reflect our internal operating needs but to also consider the ultimate impact on our customers. As a customer revenue-based organization, our sensitivity to customer pricing is critical.

As we have in the past, each of us is tasked with evaluating the capital and operating requirements of our Divisions to ensure that we are serving our customers in the best possible manner and at a competitive price. Fiscal Year 2020 is poised to have challenges but with adequate preparation and foresight these challenges can be mitigated. It is the expectation that FY 2020 Capital and Operating Budgets will be submitted to the Comptroller on December 28th. The Comptroller will compile all budget and deliver to the Executive Director on January 4th.

Budget Team: will be comprised of James Wright, Carl Farone, Laura Tousant, Jennifer Staples, and Laurie Marr.

Objectives:

The primary objective of the budget process is to develop a financial plan which will enable the Authority to produce sufficient revenue to cover operating, administrative, debt service and capital costs while adequately funding reserves. The ability of the Development Authority to remain self-funding and to provide positive operating results is dependent upon continued responsible and prudent fiscal management. In all budget areas, long term planning is a primary concern.

Capital purchases are an integral component of the total budget. Asset additions or replacements of less than \$10,000 should be included in individual expense line items. Items over \$10,000 should be separately identified in Capital Budgets. Smaller capital purchases, unless otherwise approved, will be purchased through operating revenues. The budget will include a 10 Year Capital Plan to reflect planned capital expenditures; this is consistent with the State's New York Works Capital Planning Process. Consequently, specific attention should be applied to major projects which could involve significant State Funding or participation for years 6 through 10. While estimating capital expenditures for years two through ten is acceptable, **current year capital costs should be backed by supporting documentation.** Each Division Manager is responsible for the oversight of all capital projects within their respective Division. This will include the development of a capital schedule for the fiscal year. It will also incorporate specific designations of internal or external engineering, project management and/or inspection requirements. **For FY 2020, an emphasis will be placed on completing capital projects within the schedule identified in the capital plan.**

As always, Division Managers have the responsibility for preparation of total budgets and managing such budgets throughout the year. Finance staff will provide managers with support in creating and managing these budgets.

Critical Issues:

Annually, each division is asked to review the prior year's budget to determine progress relative to previously identified critical issues, and then to project the critical issues anticipated for the upcoming fiscal year. Your identification of critical issues is an essential element to our budget planning process and they are due to the Executive Director on or before December 21, 2018.

FYE 2020 Priorities:

1. Further development of Authority-wide asset management plans. In FY 2018, an Asset Management Plan was developed by Engineering and WQ Staff for the Army Water, Army Sewer and Regional Waterline. These plans are being updated in FYE 2019 and a similar plan developed for the Materials Management Facility. The FYE 2020 Budget will include an Asset Management Plan for Telecommunications. Thereafter, all Asset Management Plans will be updated annually.
2. Increase Capital Budget due diligence to include more accurate estimation of costs. In cases where costs cannot be appropriately estimated, include engineering in year 1 and construction in year 2.
3. Identify resources required to implement Board directives.

Attached find the following documents which you will need to begin preparing your budgets:

1. Budget Objectives and Goals Narrative
2. Budget Calendar
3. Wages & Fringe Budget Assumptions
4. Revenue and Expense Data – 5 Year Actual Comparison

A Budget Preparation Template will be provided to each of you in the near term and will be located within each of the Divisions Budget Folders. Please feel free to contact me at any time if you should have any questions.

BUDGET OBJECTIVES AND GOALS NARRATIVE (FYE 2020)

ADMINISTRATIVE BUDGET

The Administrative budget will continue to identify direct facility expenses from those which are general overhead charges. Direct facility expenses will be charged to the appropriate facility whenever possible, and not passed through the general administration budget.

Administrative expenses will be charged to the operating facilities as follows:

- Personnel costs (salary and fringe benefits) / General Administrative Office Expenses: Administrative Wages & General Admin Office Expenses are charged to the Administrative Division (CO 10) and distributed to the Operating Divisions via an administrative allocation. The Administrative Allocation will distribute such costs based on each Divisions proportionate share of total Authority expenditures.

INFORMATION TECHNOLOGY BUDGET

The Director of Information Systems will update the centralized plan for the purchase of computer equipment & software and will update the 5 year capital plan for the replacement of computer based technology (Servers, etc). The Information Technology Department will not have a specific Information Technology Division Budget but will create and manage a centralized budget for all Authority IT purchases (equipment & software) which will be purchased at the Division level. Costs of operating the Information Technology Department will be identified and incorporated into the operating divisions of the Authority. Indirect IT expenditures that benefit the Authority as a whole will be charged to the Administrative Division and allocated via the Administrative Allocation. Direct IT costs that benefit a single Authority Division will be charged to the Authority Division obtaining the benefit from the purchase.

Information Technology staff will meet with each Division Manager to ensure that IT Objectives are identified and costs are appropriately budgeted within the operating divisions.

Information Technology staff will update the ECMS Strategic Plan to include ongoing implementation and maintenance.

The costs associated with Nexgen, Bamboo HR, ECMS, Microsoft SL will be included in the Administrative Budget.

ENGINEERING BUDGET

The Director of Engineering will develop an Engineering Division Budget which will identify all revenue and expenses of the Engineering Division. Engineering Staff manages numerous revenue based contracts which should be monitored to ensure profitability or at a minimum, cost reimbursement.

Engineering Labor will be directly charged to the facility in which time is worked. The Director of Engineering will meet with each Division Manager to discuss Engineering staff time allocation to ensure that each of the Division Managers understand the level of Engineering support afforded within the budget. Upon completion of such meetings, a formalized time allocation with deliverables will be documented and included in the budget.

The general expenses associated with running the Engineering Division will be charged directly to the Engineering Division. An allocation will distribute these costs to the operating divisions of the Authority based on a standard hourly overhead rate which is allocated based on actual engineering labor hours charged to each facility.

Authority SCADA and GIS expenses will be charged directly to the Engineering Division. These costs will be allocated to the operating divisions based on utilization of such systems. Engineering staff shall document the methodology utilized in determining GIS and SCADA cost allocations in the FY 2020 Engineering Budget Memo.

REGIONAL DEVELOPMENT

The budget for Regional Development includes 5 distinct budgets which are consolidated for Board reporting and budget approval. Consistent with the 2019 Budget, RD staff wages will be reflected as “RD Wages” in associated budgets. The 5 budgets are as follows:

1. **Community Rental Housing Program (CRHP):** The CRHP was created to establish a revolving loan fund to create affordable housing as a result of the expansion of Fort Drum. The CRHP budget should anticipate receipt of grant funds (if applicable), interest income on loans receivable as well as corresponding expenditures. All loans shall be reviewed for collectability on an ongoing basis.
2. **Community Development (CD):** The Community Development budget includes the following loan funds; 1) the Community Development Loan Fund, 2) the Tourism Fund, 3) the Digital Film Fund, 4) the North Country Revolving Loan Fund, 5) and the North Country Value Added Agriculture Program. The Community Development budget should anticipate the receipt and disbursement of grant funding and will include interest income on loans receivable, interest income on deposits, as well as corresponding expenditures. All loans shall be reviewed for collectability on an ongoing basis.
3. **Affordable Housing Program (ARHP):** The ARHP will be managed conservatively with requests for funding shared with other organizations when possible. The ARHP budget should include interest income on loans receivable, interest income on deposits as well as corresponding expenditures. All loans shall be reviewed for collectability on an ongoing basis.
4. **Regional Development Contracts:** Regional Development Staff manage multiple administrative contracts; many of which are on a time and material basis and others that are on a lump sum basis (e.g. NCA). Staff shall continue to monitor each project to ensure profitability or at a minimum, cost reimbursement. The budget for Regional Development Contracts will include revenue from contracts as well as associated expenditures. Other sources of further administrative reimbursement will be emphasized to the extent possible to maximize revenue potential.
5. **North Country EDF:** Regional Development staff will create a budget for the North Country EDF with full participation of the New York Power Authority.

MATERIALS MANAGEMENT FACILITY

Management will review historical data in projecting waste volumes and associated expenses. Staff will document projected waste volumes as part of the FY 2020 Budget and will provide an explanation of variances over historical trends. As always, a strong emphasis will be placed on environmental compliance and sound fiscal policy. Reserve assumptions will be prepared and reviewed with the Budget Team to ensure third party compliance and facility long term viability.

The FY 2020 Budget will fully define and document the timeline and cost of construction of the Landfill Expansion to include reserve utilization and debt issuance. Special emphasis should be attributed to updating the 5 year capital plan which will serve as the foundation for future capital expenditures at the facility.

The Debt Coverage Ratio of the Material Management Facility must be 1.15 to comply with bond requirements.

TELECOMMUNICATIONS

The Telecommunications' budget will reflect the operation and maintenance costs associated with the ongoing network expansion. Staff shall thoroughly review revenue projections and will document projected revenues for FY 2020. Staff will review operating expenditures and will document any additional resources required to manage facility operations and increasing plant expansion. If it is deemed that additional support is required, an analysis of outsourcing versus hiring should be completed.

A thorough analysis of reserve requirements which will include all capital projects should be included with the budget plan.

WATER QUALITY

1. **Army Sewer Line (ASL):** Budgets and rates for the ASL should remain relatively stable. Capital projects should be thoroughly reviewed and consideration should be given to necessity and rate impact. Capital Projects identified should be completed within fiscal year budgeted.
2. **Army Water Line (AWL):** Budgets and rates for the AWL should remain relatively stable. Capital projects should be thoroughly reviewed and consideration should be given to necessity and rate impact. Capital projects identified should be completed within the fiscal year budgeted.
3. **Regional Water Line (RWL):** Budgets and rates for the RWL should be managed to ensure that the rate impact remains relatively stable. Capital projects should be thoroughly reviewed and consideration should be given to necessity and rate impact. Capital projects identified should be completed within the fiscal year budgeted.
4. **Water Quality Contracts (WQC):** Water Quality staff manages numerous contracts; many of which are on a time and material basis and others that are on a lump sum basis. Staff shall monitor each project to ensure profitability and will utilize current project data when renegotiating contracts to ensure proper margins are met. The budget for Water Quality Contracts will include revenue from contracts as well as associated expenditures.

Specific allocation of general operating costs of the Water and Waste Water Facilities is both time-consuming and costly. Therefore, a standard allocation rate for these costs will be determined and applied to projects on a consistent and rational basis. The Division Manager will be responsible for establishment of these rates.

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TBD	<u>Budget Review with US Army</u>
2-21-2019	Budget and Finance Committee Review & Recommendation of Final Budget – Open to Entire Board
3-21-2019	Final Budget Adopted by Board

ADMINISTRATION
2019-2020 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage	Position ID	4.00% Subject to approval.
Health Stipend		\$ 3,750
Dawn Caccavo	10-008	\$ 3,750
Dru Escudero	10-007	\$ 3,750
James Wright	10-001	\$ 3,750
Laura Tousant	10-006	\$ 3,750
Melissa Durant	10-004	\$ 3,750
Total		\$ 18,750
Family Health Insurance (net of employee offset)		\$ 14,725
Angela Marra	10-003	\$ 14,725
Carl Farone	10-005	\$ 14,725
Keely Barney	10-010	\$ 14,725
Total		\$ 44,175
Individual Health Insurance (net of employee offset)		\$ 6,131
Laurie Marr	10-002	\$ 6,131
Total		\$ 6,131
Individual/Spouse (net of employee offset)		\$ 11,560
Amy Austin	10-009	\$ 11,560
Jan Oatman	10-011	\$ 11,560
Total		\$ 23,120
Individual/Children (net of employee offset)		\$ 10,459
FICA		7.65% of Payroll
Workers' Compensation		0.19% of Payroll
Disability		
Males	\$	24.68 per year per employee
Females	\$	80.04 per year per employee
Pension Tier 1		21.40% of Payroll
Pension Tier 2		19.50% of Payroll
Pension Tier 3 & 4		15.80% of Payroll
Pension Tier 5 (See Tier 5 Employee Listing)		13.20% of Payroll
Pension Tier 6 (See Tier 6 Employee Listing)		9.30% of Payroll
Post Retirement	\$	3.00 per hour

REGIONAL DEVELOPMENT
2019-2020 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage	Position ID	4.00% Subject to approval.
Health Stipend		\$ 3,750
Total		\$ -
Family Health Insurance (net of employee offset)		\$ 14,725
E. Hartley BonisteelSchweitzer	11-004	\$ 14,725
Matthew Siver	11-003	\$ 14,725
Total		\$ 29,450
Individual Health Insurance (net of employee offset)		\$ 6,131
Michelle Capone	11-001	\$ 6,131
Total		\$ 6,131
Individual/Spouse (net of employee offset)		\$ 11,560
Matthew Taylor	11-002	\$ 11,560
Total		\$ 11,560
Individual/Children (net of employee offset)		\$ 10,459
FICA		7.65% of Payroll
Workers' Compensation		0.19% of Payroll
Disability		
Males		\$ 24.68 per year per employee
Females		\$ 80.04 per year per employee
Pension Tier 3 & 4		15.80% of Payroll
Pension Tier 5 (See Tier 5 Employee Listing)		13.20% of Payroll
Pension Tier 6 (See Tier 6 Employee Listing)		9.30% of Payroll
Post Retirement		\$ 3.00 per hour

MMF
2019-2020 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage

Position ID 4.00% Subject to approval.

Health Stipend

		\$ 3,750
Flint Filson	20-023	\$ 3,750
Hope VanBrocklin	20-007	\$ 3,750
Mark Tyo	20-022	\$ 3,750
Total		\$ 11,250

Family Health Insurance (net of employee offset)

		\$ 14,725
Brian Wohnsiedler	20-026	\$ 14,725
Kimberly Simmons	20-027	\$ 14,725
Michael Blackwell	20-015	\$ 14,725
Stuart Tamblin	20-009	\$ 14,725
Total		\$ 58,900

Individual Health Insurance (net of employee offset)

		\$ 6,131
Benjamin Millard	20-017	\$ 6,131
Brianne Bush	20-005	\$ 6,131
Howard Widrick	20-020	\$ 6,131
Jason Akins	20-021	\$ 6,131
Joshua Doyle	20-012	\$ 6,131
Leonard Tibbetts	20-024	\$ 6,131
Mark Kline	20-018	\$ 6,131
Monty Phinney	20-025	\$ 6,131
Patricia Pastella	20-001	\$ 6,131
Patrick Hogan	20-013	\$ 6,131
Stephen McElwain	20-002	\$ 6,131
Total		\$ 67,441

Individual/Spouse (net of employee offset)

		\$ 11,560
Brian LaRock	20-014	\$ 11,560
Henry Waite	20-019	\$ 11,560
Richard Hatch	20-016	\$ 11,560
Scott Worden	20-011	\$ 11,560
Valerie Deon	20-003	\$ 11,560
Total		\$ 57,800

Individual/Children (net of employee offset)

		\$ 10,459
Christopher Sullivan	20-010	\$ 10,459
Total		\$ 10,459

FICA

7.65% of Payroll

Workers' Compensation

0.19% of total payroll for all office or clerical workers
 11.01% of total payroll for all those employees such as Blackwell, Waite, LaRock, etc

Disability

Males	\$ 24.68	per year per employee
Females	\$ 80.04	per year per employee

Pension Tier 3 & 4

15.80% of Payroll

Pension Tier 5 (See Tier 5 Employee Listing)

13.20% of Payroll

Pension Tier 6 (See Tier 6 Employee Listing)

9.30% of Payroll

Post Retirement

\$ 3.00 PER HOUR

TELECOMMUNICATIONS
2019-2020 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage

Position ID 4.00% Subject to approval.

Health Stipend

		\$ 3,750
Mark Borte	30-002	\$ 3,750
Mary Chereshnoski	30-008	\$ 3,750
Robert Durantini	30-005	\$ 3,750
Timothy Buckley	30-007	\$ 3,750
Total		\$ 15,000

Family Health Insurance (net of employee offset)

		\$ 14,725
Anthony Cerrone	30-006	\$ 14,725
David Wolf	30-001	\$ 14,725
Stephen Bohmer	30-010	\$ 14,725
Tim Field	30-004	\$ 14,725
Total		\$ 58,900

Individual Health Insurance (net of employee offset)

		\$ 6,131
John LaFontaine	30-015	\$ 6,131
Nicholas Moulton	30-011	\$ 6,131
Nicklaus Thomas	30-012	\$ 6,131
Total		\$ 18,393

Individual/Spouse (net of employee offset)

		\$ 11,560
Jennifer Staples	30-014	\$ 11,560
Total		\$ 11,560

Individual/Children (net of employee offset)

		\$ 10,459
Stephen Smithers	30-003	\$ 10,459
Total		\$ 10,459

FICA

7.65% of Payroll

Workers' Compensation

0.19% of Payroll

Disability

Males	\$ 24.68 per year per employee
Females	\$ 80.04 per year per employee

Pension Tier 3 & 4

15.80% of Payroll

Pension Tier 5 (See Tier 5 Employee Listing)

13.20% of Payroll

Pension Tier 6 (See Tier 6 Employee Listing)

9.30% of Payroll

Post Retirement

\$ 3.00 Per hour

**WATER QUALITY
2019-2020 Wage & Fringe Benefit Budget Assumptions**

Wages - Pool Percentage

Position ID 4.00% Subject to approval.

Health Stipend

		\$ 3,750
Michael Roukous	41-012	\$ 3,750
Michael Taber	41-004	\$ 3,750
Norman W. Jones	41-009	\$ 3,750
Steven Marshall	41-010	\$ 3,750
Total		\$ 15,000

Family Health Insurance (net of employee offset)

		\$ 14,725
Brian Nutting	41-001	\$ 14,725
Sharon Fitzpatrick	41-003	\$ 14,725
William Jesmore II	41-017	\$ 14,725
Total		\$ 44,175

Individual Health Insurance (net of employee offset)

		\$ 6,131
Brian Mantle	41-008	\$ 6,131
Emily Russo	41-007	\$ 6,131
Jerame Roux	41-014	\$ 6,131
Total		\$ 18,393

Individual/Spouse (net of employee offset)

		\$ 11,560
Andrew Bishop	41-006	\$ 11,560
Daniel Jackson	41-016	\$ 11,560
Larry Pete	41-011	\$ 11,560
Total		\$ 34,680

Individual/Children (net of employee offset)

		\$ 10,459
Alan Fleming	41-013	\$ 10,459
Kenneth Kizzer	41-015	\$ 10,459
Neil O'Dell	41-002	\$ 10,459
Scott McConnell	41-005	\$ 10,459
Total		\$ 41,836

FICA

7.65% of Payroll

Workers' Compensation

of total payroll for all office or
0.19% clerical workers such as
BWN, SLF.
9.26% of total payroll for all other
employees

Disability

Males	\$ 24.68	per year per employee
Females	\$ 80.04	per year per employee

Pension Tier 3 & 4

15.80% of Payroll

Pension Tier 5 (See Tier 5 Employee Listing)

13.20% of Payroll

Pension Tier 6 (See Tier 6 Employee Listing)

9.30% of Payroll

Post Retirement

\$ 3.00 PER HOUR

ENGINEERING
2019-2020 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage

Position ID 4.00% Subject to approval.

Health Stipend

		\$ 3,750
Robert Hanninger	60-012	\$ 3,750
Robert Stevenson	60-002	\$ 3,750
Starr Carter	60-009	\$ 3,750
Warren Salo	60-010	\$ 3,750
Total		\$ 15,000

Family Health Insurance (net of employee offset)

		\$ 14,725
Carrie Tuttle	60-001	\$ 14,725
Christian Fout	60-013	\$ 14,725
Daniel Merrill	60-003	\$ 14,725
David Rohe	60-014	\$ 14,725
Total		\$ 58,900

Individual Health Insurance (net of employee offset)

		\$ 6,131
Thomas Haynes	60-007	\$ 6,131
Total		\$ 6,131

Individual/Spouse (net of employee offset)

		\$ 11,560
Bart Crary	60-015	\$ 11,560
Matthew Owen	60-011	\$ 11,560
Megan Ervay	60-008	\$ 11,560
Peter Chereshnoski	60-005	\$ 11,560
Terri Belden	60-006	\$ 11,560
Total		\$ 57,800

Individual/Children (net of employee offset)

		\$ 10,459
Manasseh Burt	60-004	\$ 10,459
Total		\$ 10,459

FICA

7.65% of Payroll

Workers' Compensation

of total payroll for all
0.19% office or clerical workers
such asTAB.
0.08% clerical svc contractors -
traveling such as DMM
0.67% engineer or architect -
consulting
9.26% water works operation &
drivers

Disability

Males	\$ 24.68	per year per employee
Females	\$ 80.04	per year per employee

Pension Tier 3 & 4

15.80% of Payroll

Pension Tier 5 (See Tier 5 Employee Listing)

13.20% of Payroll

Pension Tier 6 (See Tier 6 Employee Listing)

9.30% of Payroll

Post Retirement

\$ 3.00 PER HOUR

RETIREMENT TIERS (Sorted Alpha w/in Division)
2019-2020 Wage & Fringe Benefit Budget Assumptions

Division	Last Name	First Name	Position ID
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The following Authority Employees are in Tier 1 :

10	WRIGHT	JAMES	10-001
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The following Authority Employees are in Tier 5:

11	SIVER	MATTHEW	11-003
20	SULLIVAN	CHRISTOPHER	20-010
20	VANBROCKLIN	HOPE	20-007
30	MOULTON	NICHOLAS	30-011
30	THOMAS	NICKLAUS	30-012
41	ROUX	JERAME	41-014
60	BELDEN	TERRI	60-006
60	CARTER	STARR	60-009
60	SALO	WARREN	60-010

The following Authority Employees are in Tier 6:

10	BARNEY	KEELY	10-010
10	CACCAVO	DAWN	10-008
10	DURANT	MELISSA	10-004
10	MARR	LAURIE	10-002
10	MARRA	ANGELA	10-003
20	DOYLE	JOSHUA	20-012
20	FILSON	FLINT	20-023
20	HOGAN	PATRICK	20-013
20	KLINE	MARK	20-018
20	PHINNEY	MONTY	20-025
20	SIMMONS	KIMBERLY	20-027
30	CERRONE	ANTHONY	30-006
30	LAFONTAINE	JOHN	30-015
30	STAPLES	JENNIFER	30-014
41	KIZZER	KENNETH	41-015
41	BISHOP	ANDREW	41-006
41	JACKSON	DANIEL	41-016
41	PETE	LARRY	41-011
41	ROUKOUS	MICHAEL	41-012
41	RUSSO	EMILY	41-007
41	TABER	MICHAEL	41-004
60	BURT	MANASSEH	60-004
60	ERVAY	MEGAN	60-008
60	FOUT	CHRISTIAN	60-013
60	HAYNES	THOMAS	60-007
60	ROHE	DAVID	60-014

All other employees are Tier 3 or 4 (Same Rate)

**Summary of All Units
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	AMENDED BUDGET 3/31/2019
	Customer Billings					
4001	Customer Billings	\$19,632,769.08	\$19,601,892.63	\$19,249,622.73	\$18,037,726.32	\$19,603,438.00
4004	Dark Fiber Billings	59,325.83	64,410.00	64,410.00	64,410.00	122,480.00
4005	Capital Billings	308,397.56	307,727.72	307,498.76	307,037.44	278,567.00
4006	Replacement Reserve Tip I...	428,159.52	222,626.08	1,103,543.68	892,316.96	918,980.00
4008	Closure Reserve Tip Income	481,679.48	445,252.16	551,771.84	446,158.48	459,490.00
4010	Tip Fee Stabilization Tip In...	214,079.76	222,626.08	551,771.84	446,158.48	459,490.00
4012	Capital Reserve Tip Income	0.00	0.00	551,771.84	1,059,626.40	689,235.00
4013	Landfill Gas Tip Income	0.00	0.00	551,771.84	446,158.48	459,490.00
	Total Customer Billings	21,124,411.23	20,864,534.67	22,932,162.53	21,699,592.56	22,991,170.00
	Grant Revenue					
4181	Federal Grant Income	0.00	0.00	180,472.43	328,619.77	138,134.00
4183	NY State Grants	1,019,164.97	1,760,142.77	3,744,418.21	2,333,450.47	3,114,922.00
4184	Other Grants	400,000.00	0.00	0.00	0.00	0.00
	Total Grant Revenue	1,419,164.97	1,760,142.77	3,924,890.64	2,662,070.24	3,253,056.00
4104	Loan Interest Income	543,871.46	639,583.05	664,527.51	617,971.80	712,000.00
	Other Income					
4162	Processing Fees	10,500.00	0.00	26,265.00	46,617.00	16,250.00
4164	Miscellaneous	135,429.33	245,796.83	343,664.47	276,992.00	265,756.00
4166	LFGTE Revenue	1,058,804.35	1,025,769.75	679,099.47	758,258.16	740,000.00
4190	Recovery of Bad Debts	0.00	0.00	60,424.16	17,392.00	0.00
4201	Gain on Sale of Assets	33,088.21	99,086.00	82,150.98	29,200.00	43,000.00
	Total Other Income	1,237,821.89	1,370,652.58	1,191,604.08	1,128,459.16	1,065,006.00
	Interest Income					
4102	Investment Interest Income	154,276.76	262,326.59	322,978.56	383,553.02	520,175.00
4106...	Trustee Interest	332,637.62	263,501.22	360,382.93	257,996.41	247,845.00
4108	Reserve Interest	166,112.89	224,510.15	275,727.57	295,849.89	315,064.00
4116	Replace Reserve Interest I...	52,872.58	81,064.52	55,166.00	82,315.65	96,443.00
4118	Closure Reserve Interest In...	113,702.22	110,808.41	145,353.65	140,666.78	166,649.00
4119	Post Close Interest Income	139,753.77	123,603.20	149,663.97	139,638.84	125,717.00
4120	Wetlands Mitigation Interes...	3,083.66	16,979.52	23,609.66	32,406.29	32,803.00
4202...	Mark to Market Adjustment	720,739.65	87,513.72	(1,107,776.03)	(387,976.96)	0.00
	Total Interest Income	1,683,179.15	1,170,307.33	225,106.31	944,449.92	1,504,696.00
	Total Income	26,008,448.70	25,805,220.40	28,938,291.07	27,052,543.68	29,525,928.00
	Salaries					
5001-...	Administrative Wages	1,049,581.03	1,030,048.61	776,742.44	844,951.99	887,235.00
5001-...	Engineering Wages	670,993.95	714,124.68	794,575.80	855,906.34	1,065,690.00
5001-...	Technology Wages	779,157.19	788,199.86	970,960.66	1,080,201.60	1,364,516.00
5001-...	Regional Development Wa...	0.00	60,118.52	276,061.17	274,670.85	328,476.00
5001-...	SWMF Wages	971,334.39	1,049,131.49	1,159,253.46	1,209,042.60	1,396,188.00
5001-...	WQ Wages	703,528.44	656,216.72	726,373.49	753,175.90	879,188.00
5002	Overtime Wages	104,390.69	100,471.93	115,455.12	142,243.48	148,474.00
5005	On-Call Stipend	25,500.00	24,150.00	23,100.00	23,850.00	25,800.00
	Total Salaries	4,304,485.69	4,422,461.81	4,842,522.14	5,184,042.76	6,095,567.00
	Fringe Benefits					
5031	FICA Expense	313,305.94	329,693.02	342,516.51	371,005.03	466,046.00
5032	Pension Expense	799,648.62	547,190.39	946,036.37	957,767.65	840,381.00

**Summary of All Units
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	AMENDED BUDGET 3/31/2019
5033...	Health Insurance	480,929.51	480,139.97	434,354.51	470,669.88	689,871.00
5041...	Retiree Health Insurance	43,417.43	47,574.27	54,609.12	47,399.91	55,840.00
5034...	Workers Comp	122,702.07	141,394.96	135,107.98	150,956.86	190,169.00
5035	Disability Insurance	2,211.51	2,398.85	3,216.11	3,238.14	4,202.00
5036	Unemployment	1,704.96	9,669.00	797.50	0.00	10,000.00
5042	Post Retire Overhead	436,722.14	422,557.00	460,521.97	482,471.12	488,517.00
5051	Benefit Admin. Fees	7,238.99	7,393.08	7,886.36	8,378.68	9,300.00
5054	Employee Physicals & Scr...	8,065.00	11,194.92	9,201.49	9,552.00	13,375.00
	Total Fringe Benefits	2,215,946.17	1,999,205.46	2,394,247.92	2,501,439.27	2,767,701.00
	Operations & Maintenance					
5062	Third Party Temporary - O&M	96,042.31	16,116.21	27,508.17	19,286.42	48,500.00
5124	Computer Equipment	26,002.83	31,742.18	36,472.43	38,204.35	46,900.00
5126	Computer Maintenance	329.09	968.98	6,933.66	31,599.38	16,500.00
5128	Programming & Software	66,632.67	76,312.49	62,978.98	64,485.00	169,597.00
5129	ECMS Expense	20,000.00	19,166.00	17,501.39	16,585.00	24,000.00
6108	Web Page Design & Maint...	1,825.83	2,275.38	9,675.87	10,059.88	2,630.00
5133	Equipment Maintenance C...	163,336.63	164,228.55	212,019.74	228,567.53	330,516.00
5134	Maintenance Contracts	98,540.19	106,041.23	119,124.78	103,250.52	165,193.00
5135	Underground Locating	40,497.56	43,721.60	45,543.83	81,055.89	95,000.00
5403	Safety Equipment & Supplies	23,143.74	28,490.22	28,094.50	27,627.77	35,150.00
5601	Auto/Light Truck Rep. & M...	16,669.92	25,628.24	17,258.34	28,128.30	34,877.00
5602	Auto/Light Truck Fuel	78,859.55	52,235.18	51,033.67	60,602.84	87,000.00
5603	Auto/Light Truck Rental/Le...	88,382.38	95,391.04	112,826.82	145,864.47	174,750.00
5604	Parts & Supplies	0.00	244.00	0.00	0.00	0.00
5605	Vehicle Ins	22,715.34	17,813.58	20,777.52	20,749.31	34,000.00
5702	Large Parts	112,323.71	88,818.86	86,474.99	93,366.55	95,000.00
5703	Small Equipment	0.00	0.00	29,619.81	29,673.56	30,000.00
5704	O&M Supplies	15,549.46	17,957.44	18,269.73	20,734.56	24,800.00
5706	Shop Tools	13,006.61	12,241.51	13,944.24	16,143.10	17,500.00
5708	Fuels	254,296.27	144,776.22	150,760.54	205,141.08	223,000.00
5710	Lubricants	12,567.90	13,801.24	17,407.97	15,138.23	20,000.00
5712	Purchased Maintenance &...	76,137.06	83,794.92	64,347.14	90,687.60	108,000.00
5716	Equipment Rental	1,910.97	11,432.82	495.00	5,469.48	15,000.00
5718	Tires	6,444.96	5,261.83	12,393.08	15,284.48	20,000.00
5720	Offnet Circuit Lease	244,034.79	326,326.10	374,863.48	384,515.98	560,841.00
5770	Other Tool, Equip & O&M	6,465.10	14,958.31	6,869.75	7,482.52	16,900.00
5815	Chemicals	34,864.84	48,969.67	54,307.51	38,703.87	123,000.00
5820	LFG Maintenance	38,564.44	42,508.17	47,634.34	50,752.63	100,000.00
5830	Collo Expense	130,583.97	113,132.96	139,756.43	137,358.40	175,000.00
5834	Permitting	0.00	0.00	0.00	0.00	3,000.00
5836	Pole Attachment Fees	204,204.29	168,414.89	229,651.30	224,000.27	259,380.00
5838	Conduit Lease	18,446.87	19,695.96	19,695.96	18,446.87	24,696.00
5902	Lab Fees	2,650.00	11,185.00	5,588.00	6,410.00	9,100.00
5904	SCADA	15,674.87	15,468.87	24,129.55	25,304.60	28,820.00
5906	GIS	24,828.75	34,379.11	38,914.18	40,065.42	42,451.00
5932	Monitoring & Testing	69,544.29	88,813.95	94,263.58	90,541.81	117,210.00
6008	Contract Hauling	9,800.00	960.00	23,037.50	21,565.00	30,000.00
6010	Cape Vincent Reserve	700.00	700.00	700.00	700.00	700.00
6106	Annual Report	6,925.46	0.00	0.00	0.00	7,000.00
6110	Marketing	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
8090	Purchases for Resale	85,464.86	51,592.73	37,875.24	92,955.42	226,480.00
	Total O & M	2,132,967.51	2,000,565.44	2,263,749.02	2,511,508.09	3,547,491.00

**Summary of All Units
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	AMENDED BUDGET 3/31/2019
Waste Diversion						
5125	Promotional Materials - RRR	79,246.01	50,951.05	57,558.24	55,024.60	75,000.00
6009	Household Hazardous Waste	54,845.38	46,006.20	54,745.32	57,795.30	75,000.00
6011	Recycling Incentive	0.00	0.00	27,135.85	26,400.70	73,755.00
6012	Recycling Incentive-County...	0.00	0.00	0.00	310,533.85	0.00
6013	CRT Recycling	26,238.95	153,374.00	145,245.45	112,449.40	130,000.00
6015	Ag Plastics Recycling	0.00	0.00	0.00	0.00	50,000.00
6017	Book Debinding	0.00	0.00	0.00	6,000.00	10,000.00
6018	Mattress Recycling - All Co...	0.00	0.00	0.00	0.00	150,000.00
6019	Fort Drum - Public Partners...	0.00	0.00	0.00	18,262.36	100,000.00
6020	Waste Audit	0.00	0.00	0.00	0.00	35,000.00
	Total Waste Diversion	160,330.34	250,331.25	284,684.86	586,466.21	698,755.00
6002	Sewage Treatment	1,087,855.43	1,351,529.67	1,392,832.79	1,639,180.90	1,563,527.00
6004	Water Purchases	783,597.50	763,455.39	1,078,561.30	539,082.26	856,465.00
6016...	Closure & Post Closure C...	699,099.54	744,728.94	846,789.46	640,861.62	751,856.00
6006	Host Community Benefits	695,645.89	712,175.92	905,058.61	756,682.64	825,671.00
6007	LFGTE Revenue Sharing	21,372.03	0.00	0.00	9,197.36	20,000.00
Office & Administrative						
5053	Misc Employee Costs	5,346.36	5,258.52	7,003.96	8,921.49	10,270.00
5102	Office Rent	92,322.01	111,183.50	111,185.56	111,185.56	125,450.00
5104	Office Supplies	18,547.16	17,421.35	20,520.68	20,258.70	26,450.00
5110	Postage & Shipping	6,236.19	6,401.57	6,531.82	5,989.10	8,500.00
5112	Telephone	24,715.66	26,259.46	27,401.37	28,471.13	31,670.00
5114	Cell Phone	31,572.35	27,796.25	27,747.07	29,271.77	32,950.00
5118	Other Communications	12,668.74	11,603.77	8,635.82	8,568.49	11,600.00
5120	Dues & Subscriptions	5,732.62	7,672.45	8,248.15	9,154.25	13,875.00
5122	Public Info & Advertising	7,113.85	5,557.15	8,272.62	12,021.80	17,250.00
5123	Promotional Materials	11,620.21	19,834.11	1,903.10	11,224.13	22,500.00
5130	Office Equipment	4,975.54	14,459.60	17,121.82	25,569.48	15,500.00
5132	Office Equip Maintenance	751.17	1,085.68	540.00	540.00	1,200.00
5170	Other Office Expenses	2,892.00	8,890.98	7,554.62	7,834.26	6,600.00
5172	Filing Fees	14,054.90	14,379.33	10,327.10	7,654.09	12,300.00
5202	Employee Mileage Reimbu...	21,110.70	21,883.29	26,479.28	26,488.06	35,143.00
5204	Empl. Meals & Incidental	17,231.94	19,634.73	10,803.96	10,463.40	21,975.00
5206	Empl. Lodging	23,761.60	26,045.33	22,325.43	28,777.81	46,800.00
5270	Travel & Meeting Expense	4,031.72	4,757.44	5,220.63	4,265.27	10,400.00
5312	Continuing Education	1,826.00	0.00	0.00	0.00	10,000.00
5370	Training & Development	31,571.86	34,383.47	26,823.00	26,314.86	61,885.00
5402	Employee Uniforms	21,344.32	27,868.69	24,445.71	19,365.00	35,550.00
5508	Cleaning Services	21,636.00	18,247.25	18,981.00	23,751.00	27,000.00
5570	Other General Expense	472.21	515.06	476.61	1,046.11	4,050.00
6102	Board Member Travel & Ex...	766.20	2,319.15	819.44	641.18	2,750.00
6104	Sponsorships	2,710.00	2,600.00	1,000.00	3,284.00	6,000.00
6210	Trustee Fees	9,773.60	10,801.60	9,926.60	9,026.60	8,200.00
	Total Office & Admin	394,784.91	446,859.73	410,295.35	440,087.54	605,868.00
Utilities						
5802	Gas & Electric	168,471.26	118,232.85	126,024.29	137,473.12	147,700.00
5803	Propane	18,572.02	13,228.78	18,113.51	24,217.32	25,000.00
	Total Utilities	187,043.28	131,461.63	144,137.80	161,690.44	172,700.00

**Summary of All Units
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	AMENDED BUDGET 3/31/2019
Materials & Supplies						
5806	Building Supplies	3,836.63	5,611.74	5,251.80	4,898.99	7,000.00
5810	Site Supplies	14,740.30	21,600.63	19,869.79	31,580.89	40,000.00
5824	Sand, Gravel & Stone	134,812.27	149,950.89	149,096.67	174,466.26	200,000.00
5826	Seed & Mulch	19,183.70	29,288.41	21,957.43	26,094.04	30,000.00
	Total Materials & Supplies	172,572.90	206,451.67	196,175.69	237,040.18	277,000.00
Professional Fees						
5924	Legal	57,298.07	38,641.00	36,188.70	42,106.85	95,800.00
5926	Investment Banking Fees	24,356.34	31,927.01	33,586.00	34,796.33	45,422.00
5928...	Accounting Fees	39,500.00	37,000.00	34,000.00	38,500.00	41,000.00
5970	Consulting	38,831.96	122,950.07	228,770.45	258,025.00	203,600.00
	Total Professional Fees	159,986.37	230,518.08	332,545.15	373,428.18	385,822.00
Repairs & Maintenance						
5804	Building Maintenance & Re...	29,546.41	46,010.62	35,931.83	56,893.36	48,000.00
5808	Site Maint & Repair	31,579.71	27,929.77	37,068.72	33,247.59	35,500.00
5812	Pipeline Maintenance	57,857.28	72,443.94	74,576.17	72,280.50	90,000.00
	Total Repairs & Maintena...	118,983.40	146,384.33	147,576.72	162,421.45	173,500.00
6122	Bad Debt Expense	250,000.00	0.00	0.00	245,149.93	0.00
6114	Insurance	278,915.05	343,603.29	341,240.68	358,209.00	371,100.00
6120	Grants	0.00	0.00	631,753.16	524,871.32	865,000.00
6208	NYS Administrative Asse...	122,000.00	122,000.00	122,000.00	122,000.00	125,049.00
7032	Depreciation	9,361,196.49	9,741,457.15	10,121,531.28	10,990,417.61	9,965,370.00
7002	Amortization	(9,549.45)	(33,949.61)	24,366.72	24,366.72	24,367.00
6202	Interest Expense	267,478.61	259,029.17	343,344.28	335,702.03	352,329.00
7170	Bond Issuance Costs	0.00	173,545.29	0.00	0.00	0.00
6901	Contingency	0.00	0.00	0.00	0.00	86,000.00
	Total Expenses	23,404,711.66	24,011,814.61	26,823,412.93	28,343,845.51	30,531,138.00
	Change in Net Position	2,603,737.04	1,793,405.79	2,114,878.14	(1,291,301.83)	(1,005,210.00)

**Administration
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	AMENDED BUDGET 3/31/2019
	Grant Revenue					
4183	NY State Grants	\$15,516.80	\$7,998.00	\$6,690.00	\$0.00	\$10,000.00
	Total Grant Revenue	15,516.80	7,998.00	6,690.00	0.00	10,000.00
	Other Income					
4164	Miscellaneous	89,490.01	111,356.23	112,829.61	145,898.80	174,750.00
4201	Gain on Sale of Assets	15,188.21	43,900.00	37,551.84	23,100.00	28,000.00
	Total Other Income	104,678.22	155,256.23	150,381.45	168,998.80	202,750.00
	Interest Income					
4102	Investment Interest Income	118,921.88	175,147.77	182,432.87	215,924.56	216,100.00
4202...	Mark to Market Adjustment	20,022.44	(15,580.30)	(114,133.01)	(76,561.41)	0.00
	Total Interest Income	138,944.32	159,567.47	68,299.86	139,363.15	216,100.00
	Total Income	259,139.34	322,821.70	225,371.31	308,361.95	428,850.00
	Salaries					
5001-...	Administrative Wages	36,808.83	33,250.83	47,132.28	49,912.79	875,539.00
5001-...	WQ Wages	0.00	0.00	69.28	0.00	0.00
5002	Overtime Wages	0.00	617.25	93.29	149.00	0.00
	Total Salaries	36,808.83	33,868.08	47,294.85	50,061.79	875,539.00
	Fringe Benefits					
5031	FICA Expense	2,564.52	2,509.48	3,221.97	3,399.65	66,979.00
5032	Pension Expense	7,301.51	4,922.56	10,477.51	9,899.49	130,296.00
5033...	Health Insurance	1,266.86	1,534.71	650.00	600.00	76,172.00
5041...	Retiree Health Insurance	43,417.43	47,574.27	54,609.12	47,399.91	55,840.00
5034...	Workers Comp	231.20	542.71	138.97	122.23	1,980.00
5035	Disability Insurance	5.04	8.04	8.13	8.49	836.00
5036	Unemployment	1,704.96	9,669.00	797.50	0.00	10,000.00
5042	Post Retire Overhead	1,454.78	2,219.42	2,033.60	2,136.46	59,671.00
5051	Benefit Admin. Fees	7,238.99	7,393.08	7,886.36	8,378.68	9,300.00
5054	Employee Physicals & Scr...	434.00	823.00	554.00	304.25	875.00
	Total Fringe Benefits	65,619.29	77,196.27	80,377.16	72,249.16	411,949.00
	Operations & Maintenance					
5124	Computer Equipment	13,087.64	6,025.73	14,489.87	10,832.00	13,300.00
5126	Computer Maintenance	329.09	968.98	6,384.63	31,249.38	15,000.00
5128	Programming & Software	61,070.23	68,832.28	50,501.67	47,305.65	104,232.00
5129	ECMS Expense	20,000.00	19,166.00	17,501.39	16,585.00	24,000.00
6108	Web Page Design & Maint...	993.38	1,317.63	7,175.87	10,059.88	2,630.00
5134	Maintenance Contracts	4,527.60	5,111.88	6,395.51	3,087.51	3,580.00
5403	Safety Equipment & Supplies	4,486.33	4,896.53	3,883.77	5,029.88	10,000.00
5601	Auto/Light Truck Rep. & M...	706.23	980.18	977.95	277.38	1,000.00
5602	Auto/Light Truck Fuel	430.33	671.38	341.09	286.74	1,500.00
6106	Annual Report	6,925.46	0.00	0.00	0.00	7,000.00
	Total O & M	112,556.29	107,970.59	107,651.75	124,713.42	182,242.00
	Office & Administrative					
5053	Misc Employee Costs	2,451.62	4,018.77	4,942.86	5,495.00	5,470.00
5102	Office Rent	58,173.30	55,545.18	55,530.74	55,653.05	68,455.00
5104	Office Supplies	8,512.83	6,902.05	8,436.41	8,919.93	10,000.00
5110	Postage & Shipping	5,315.65	5,351.29	5,161.69	5,167.06	6,000.00

**Administration
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	AMENDED BUDGET 3/31/2019
5112	Telephone	3,022.30	2,498.11	2,622.37	2,735.65	2,880.00
5114	Cell Phone	2,659.98	2,510.00	1,411.61	1,826.81	2,000.00
5118	Other Communications	11,453.92	10,348.80	7,382.42	7,315.09	10,000.00
5120	Dues & Subscriptions	3,038.67	3,409.00	3,343.60	4,049.20	6,750.00
5122	Public Info & Advertising	1,875.00	1,149.75	1,054.59	493.74	2,000.00
5123	Promotional Materials	2,136.73	11,101.90	1,595.00	4,951.54	10,000.00
5130	Office Equipment	853.70	0.00	5,532.45	12,151.64	2,500.00
5170	Other Office Expenses	710.66	3,875.76	6,082.00	3,531.69	1,600.00
5202	Employee Mileage Reimbu...	5,084.79	5,574.11	4,055.20	4,902.73	6,000.00
5204	Empl. Meals & Incidental	3,688.54	2,084.84	1,511.37	1,259.51	2,000.00
5206	Empl. Lodging	2,622.41	2,223.20	2,654.00	2,646.91	2,700.00
5270	Travel & Meeting Expense	1,945.35	2,332.47	2,492.45	2,508.72	2,850.00
5370	Training & Development	16,329.41	16,372.81	9,704.00	7,201.00	17,785.00
5402	Employee Uniforms	0.00	576.00	678.00	822.00	1,125.00
5508	Cleaning Services	3,640.00	3,500.00	3,640.00	3,810.00	5,000.00
5570	Other General Expense	(20.52)	0.00	0.00	0.00	0.00
6102	Board Member Travel & Ex...	766.20	2,319.15	819.44	641.18	2,750.00
6104	Sponsorships	2,710.00	2,600.00	1,000.00	3,284.00	6,000.00
	Total Office & Admin	136,970.54	144,293.19	129,650.20	139,366.45	173,865.00
	Professional Fees					
5924	Legal	29,540.57	25,313.37	15,504.03	16,995.39	32,500.00
5926	Investment Banking Fees	5,527.27	6,680.78	7,068.59	7,116.89	7,900.00
5928...	Accounting Fees	39,500.00	37,000.00	34,000.00	38,500.00	41,000.00
5970	Consulting	12,250.00	4,184.19	10,750.00	10,281.00	20,000.00
	Total Professional Fees	86,817.84	73,178.34	67,322.62	72,893.28	101,400.00
6114	Insurance	14,783.83	15,713.56	16,605.58	18,274.17	18,000.00
6190...	Admin Allocation	(367,504.74)	(403,869.65)	(316,250.55)	(416,091.92)	(1,746,149.00)
7032	Depreciation	157,438.18	162,336.50	183,982.11	216,299.05	241,500.00
6901	Contingency	0.00	0.00	0.00	0.00	32,500.00
	Total Expenses	243,490.06	210,686.88	316,633.72	277,765.40	290,846.00
	Change in Net Position	15,649.28	112,134.82	(91,262.41)	30,596.55	138,004.00

**RD Contracts
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	AMENDED BUDGET 3/31/2019
	Customer Billings					
4001	Customer Billings	\$123,924.84	\$138,644.87	\$181,070.30	\$212,200.74	\$254,234.00
	Total Customer Billings	123,924.84	138,644.87	181,070.30	212,200.74	254,234.00
	Grant Revenue					
4181	Federal Grant Income	0.00	0.00	180,472.43	328,619.77	138,134.00
4183	NY State Grants	0.00	0.00	31,494.09	14,709.83	108,122.00
	Total Grant Revenue	0.00	0.00	211,966.52	343,329.60	246,256.00
	Other Income					
4162	Processing Fees	0.00	0.00	10,400.00	13,300.00	5,000.00
4164	Miscellaneous	0.18	0.00	0.00	0.00	0.00
	Total Other Income	0.18	0.00	10,400.00	13,300.00	5,000.00
	Total Income	123,925.02	138,644.87	403,436.82	568,830.34	505,490.00
	Salaries					
5001-...	Administrative Wages	58,120.13	47,119.58	23,288.71	25,559.79	11,696.00
5001-...	Engineering Wages	6,324.22	12,896.10	28,611.69	78,299.36	57,114.00
5001-...	Technology Wages	0.00	0.00	494.33	1,746.89	0.00
5001-...	Regional Development Wa...	0.00	16,972.36	117,712.66	128,253.34	199,161.00
5002	Overtime Wages	0.00	0.00	0.00	66.23	0.00
	Total Salaries	64,444.35	76,988.04	170,107.39	233,925.61	267,971.00
	Fringe Benefits					
5031	FICA Expense	4,458.40	5,612.05	11,544.63	16,450.89	20,500.00
5032	Pension Expense	12,505.43	10,518.80	34,635.23	45,241.08	36,635.00
5033...	Health Insurance	8,639.57	11,355.80	20,472.34	24,490.94	32,706.00
5034...	Workers Comp	125.82	303.99	354.00	462.91	613.00
5035	Disability Insurance	25.44	27.96	218.27	189.02	287.00
5042	Post Retire Overhead	6,343.05	7,177.00	16,843.88	23,457.55	19,209.00
	Total Fringe Benefits	32,097.71	34,995.60	84,068.35	110,292.39	109,950.00
	Operations & Maintenance					
8090	Purchases for Resale	5,710.33	4,103.70	8,323.20	10,982.00	15,000.00
	Total O & M	5,710.33	4,103.70	8,323.20	10,982.00	15,000.00
	Office & Administrative					
5053	Misc Employee Costs	0.00	0.00	(10.00)	0.00	0.00
5104	Office Supplies	0.00	114.00	0.00	114.00	250.00
5122	Public Info & Advertising	228.98	274.83	570.00	1,255.02	2,000.00
5172	Filing Fees	540.00	790.00	280.00	560.00	800.00
5202	Employee Mileage Reimbu...	655.20	692.06	3,431.55	2,932.89	3,500.00
5204	Empl. Meals & Incidental	34.50	72.00	391.54	69.11	1,500.00
5206	Empl. Lodging	0.00	0.00	1,625.98	232.00	3,000.00
5270	Travel & Meeting Expense	0.00	0.00	1,263.19	759.95	3,000.00
5370	Training & Development	0.00	0.00	1,490.00	0.00	0.00
5570	Other General Expense	0.00	72.06	0.00	0.00	550.00
	Total Office & Admin	1,458.68	2,014.95	9,042.26	5,922.97	14,600.00
	Professional Fees					
5924	Legal	270.00	0.00	0.00	0.00	2,000.00

**RD Contracts
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	AMENDED BUDGET 3/31/2019
5970	Consulting	0.00	0.00	140,270.45	222,109.00	75,000.00
	Total Professional Fees	270.00	0.00	140,270.45	222,109.00	77,000.00
6190...	Admin Allocation	26,517.33	30,528.21	12,819.21	16,189.27	28,368.00
6191...	Engineering Allocation	359.78	1,178.03	2,662.27	11,168.51	7,224.00
	Total Expenses	130,858.18	149,808.53	427,293.13	610,589.75	520,113.00
	Change in Net Position	<u>(6,933.16)</u>	<u>(11,163.66)</u>	<u>(23,856.31)</u>	<u>(41,759.41)</u>	<u>(14,623.00)</u>

**Materials Management
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	AMENDED BUDGET 3/31/2019
	Customer Billings					
4001	Customer Billings	\$7,477,361.91	\$8,088,476.30	\$6,694,313.42	\$5,791,875.97	\$6,256,254.00
4006	Replacement Reserve Tip I...	428,159.52	222,626.08	1,103,543.68	892,316.96	918,980.00
4008	Closure Reserve Tip Income	481,679.48	445,252.16	551,771.84	446,158.48	459,490.00
4010	Tip Fee Stabilization Tip In...	214,079.76	222,626.08	551,771.84	446,158.48	459,490.00
4012	Capital Reserve Tip Income	0.00	0.00	551,771.84	1,059,626.40	689,235.00
4013	Landfill Gas Tip Income	0.00	0.00	551,771.84	446,158.48	459,490.00
	Total Customer Billings	8,601,280.67	8,978,980.62	10,004,944.46	9,082,294.77	9,242,939.00
	Grant Revenue					
4183	NY State Grants	247,648.17	654,114.77	22,727.80	295,747.13	96,000.00
	Total Grant Revenue	247,648.17	654,114.77	22,727.80	295,747.13	96,000.00
	Other Income					
4164	Miscellaneous	12,607.28	25,043.63	119,856.99	18,552.30	12,500.00
4166	LFGTE Revenue	1,058,804.35	1,025,769.75	679,099.47	758,258.16	740,000.00
4201	Gain on Sale of Assets	17,900.00	54,926.00	44,461.14	6,100.00	15,000.00
	Total Other Income	1,089,311.63	1,105,739.38	843,417.60	782,910.46	767,500.00
	Interest Income					
4106...	Trustee Interest	332,637.62	263,501.22	360,382.93	257,996.41	247,845.00
4108	Reserve Interest	38,410.14	42,866.89	65,670.09	90,148.45	101,479.00
4116	Replace Reserve Interest I...	52,872.58	81,064.52	55,166.00	82,315.65	96,443.00
4118	Closure Reserve Interest In...	113,702.22	110,808.41	145,353.65	140,666.78	166,649.00
4119	Post Close Interest Income	139,753.77	123,603.20	149,663.97	139,638.84	125,717.00
4120	Wetlands Mitigation Interes...	3,083.66	16,979.52	23,609.66	32,406.29	32,803.00
4202...	Mark to Market Adjustment	638,254.76	108,429.61	(718,901.59)	(225,216.60)	0.00
	Total Interest Income	1,318,714.75	747,253.37	80,944.71	517,955.82	770,936.00
	Total Income	11,256,955.22	11,486,088.14	10,952,034.57	10,678,908.18	10,877,375.00
	Salaries					
5001-...	Administrative Wages	322,468.61	313,819.28	276,446.32	299,822.14	0.00
5001-...	Engineering Wages	168,167.88	150,888.59	114,534.43	91,539.52	171,225.00
5001-...	Technology Wages	0.00	6,744.38	24,707.46	31,558.30	57,846.00
5001-...	Regional Development Wa...	0.00	1,057.60	77.47	0.00	0.00
5001-...	SWMF Wages	971,334.39	1,047,109.89	1,159,253.46	1,209,042.60	1,396,188.00
5002	Overtime Wages	20,316.39	16,459.65	23,286.32	31,121.45	34,414.00
5005	On-Call Stipend	7,800.00	7,950.00	7,500.00	7,950.00	7,800.00
	Total Salaries	1,490,087.27	1,544,029.39	1,605,805.46	1,671,034.01	1,667,473.00
	Fringe Benefits					
5031	FICA Expense	106,187.51	116,547.14	113,510.28	118,970.82	127,561.00
5032	Pension Expense	278,135.33	203,150.59	317,213.43	310,668.11	234,175.00
5033...	Health Insurance	196,722.99	214,240.16	176,888.78	185,144.36	223,654.00
5034...	Workers Comp	68,293.62	83,317.37	74,785.06	83,532.21	107,391.00
5035	Disability Insurance	1,019.31	1,017.77	1,229.26	1,249.94	1,253.00
5042	Post Retire Overhead	167,821.34	166,838.75	174,349.51	176,587.74	161,212.00
5054	Employee Physicals & Scr...	4,309.00	6,164.92	4,220.00	5,125.00	5,600.00
	Total Fringe Benefits	822,489.10	791,276.70	862,196.32	881,278.18	860,846.00
	Operations & Maintenance					
5062	Third Party Temporary - O&M	96,042.31	16,116.21	18,033.78	18,657.42	36,000.00
5124	Computer Equipment	1,711.20	8,874.81	7,985.47	6,080.61	3,000.00

**Materials Management
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	AMENDED BUDGET 3/31/2019
5128	Programming & Software	3,662.44	3,662.44	10,485.74	4,834.62	16,910.00
6108	Web Page Design & Maint...	832.45	957.75	2,500.00	0.00	0.00
5403	Safety Equipment & Supplies	10,114.39	11,919.05	12,211.28	11,875.75	13,650.00
5603	Auto/Light Truck Rental/Le...	11,418.62	15,219.22	20,286.35	28,350.23	32,000.00
5702	Large Parts	112,323.71	88,818.86	86,474.99	93,366.55	95,000.00
5703	Small Equipment	0.00	0.00	29,619.81	29,673.56	30,000.00
5704	O&M Supplies	12,627.35	15,052.60	14,080.70	19,638.23	20,000.00
5708	Fuels	254,296.27	144,776.22	150,760.54	205,141.08	223,000.00
5710	Lubricants	12,567.90	13,801.24	17,407.97	15,138.23	20,000.00
5712	Purchased Maintenance &...	46,773.01	51,850.63	38,701.31	71,304.95	70,000.00
5716	Equipment Rental	1,910.97	11,432.82	495.00	5,469.48	15,000.00
5718	Tires	6,444.96	5,261.83	12,393.08	15,284.48	20,000.00
5770	Other Tool, Equip & O&M	1,839.39	2,000.00	1,979.24	1,999.64	2,500.00
5815	Chemicals	16,668.69	29,608.03	30,736.71	15,418.20	27,000.00
5820	LFG Maintenance	38,564.44	42,508.17	47,634.34	50,752.63	100,000.00
5932	Monitoring & Testing	69,544.29	88,813.95	94,263.58	90,541.81	117,210.00
6008	Contract Hauling	9,800.00	960.00	23,037.50	21,565.00	30,000.00
	Total O & M	707,142.39	551,633.83	619,087.39	705,092.47	871,270.00
	Waste Diversion					
5125	Promotional Materials - RRR	79,246.01	50,951.05	57,558.24	55,024.60	75,000.00
6009	Household Hazardous Waste	54,845.38	46,006.20	54,745.32	57,795.30	75,000.00
6011	Recycling Incentive	0.00	0.00	27,135.85	26,400.70	73,755.00
6012	Recycling Incentive-County...	0.00	0.00	0.00	310,533.85	0.00
6013	CRT Recycling	26,238.95	153,374.00	145,245.45	112,449.40	130,000.00
6015	Ag Plastics Recycling	0.00	0.00	0.00	0.00	50,000.00
6017	Book Debinding	0.00	0.00	0.00	6,000.00	10,000.00
6018	Mattress Recycling - All Co...	0.00	0.00	0.00	0.00	150,000.00
6019	Fort Drum - Public Partners...	0.00	0.00	0.00	18,262.36	100,000.00
6020	Waste Audit	0.00	0.00	0.00	0.00	35,000.00
	Total Waste Diversion	160,330.34	250,331.25	284,684.86	586,466.21	698,755.00
6002	Sewage Treatment	271,907.65	232,389.99	283,333.24	391,618.80	330,315.00
6016...	Closure & Post Closure C...	699,099.54	744,728.94	846,789.46	640,861.62	751,856.00
6006	Host Community Benefits	695,645.89	712,175.92	884,301.09	735,924.92	766,374.00
6007	LFGTE Revenue Sharing	21,372.03	0.00	0.00	9,197.36	20,000.00
	Office & Administrative					
5053	Misc Employee Costs	501.00	856.50	431.20	1,083.00	1,000.00
5104	Office Supplies	3,385.12	4,130.92	3,530.36	2,710.83	5,000.00
5112	Telephone	5,600.80	6,200.82	6,388.13	6,560.51	7,280.00
5114	Cell Phone	6,242.77	6,531.61	6,810.00	6,845.25	7,800.00
5120	Dues & Subscriptions	1,534.95	1,703.83	2,534.95	1,836.60	3,000.00
5122	Public Info & Advertising	1,370.00	750.92	1,839.13	2,801.97	2,500.00
5123	Promotional Materials	7,478.07	5,644.21	8.10	5,972.59	7,500.00
5130	Office Equipment	0.00	7,435.17	395.00	56.91	1,000.00
5132	Office Equip Maintenance	751.17	1,085.68	540.00	540.00	1,200.00
5202	Employee Mileage Reimbu...	1,717.79	2,586.52	2,314.96	1,351.90	5,000.00
5204	Empl. Meals & Incidental	294.40	711.39	598.80	290.08	1,800.00
5206	Empl. Lodging	2,017.00	2,558.00	3,476.84	3,488.57	4,800.00
5270	Travel & Meeting Expense	359.75	128.99	0.00	0.00	750.00
5312	Continuing Education	0.00	0.00	0.00	0.00	5,000.00
5370	Training & Development	1,869.50	2,008.70	3,929.00	6,906.85	8,000.00

**Materials Management
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	AMENDED BUDGET 3/31/2019
5402	Employee Uniforms	15,777.80	19,197.00	15,391.84	13,751.95	23,100.00
5508	Cleaning Services	7,280.00	4,031.25	4,625.00	9,225.00	10,000.00
6210	Trustee Fees	9,773.60	10,801.60	9,926.60	9,026.60	8,200.00
	Total Office & Admin	65,953.72	76,363.11	62,739.91	72,448.61	102,930.00
	Utilities					
5802	Gas & Electric	53,463.86	39,633.01	39,487.83	39,683.29	40,000.00
5803	Propane	18,572.02	13,228.78	18,113.51	24,217.32	25,000.00
	Total Utilities	72,035.88	52,861.79	57,601.34	63,900.61	65,000.00
	Materials & Supplies					
5806	Building Supplies	3,836.63	5,611.74	5,251.80	4,898.99	7,000.00
5810	Site Supplies	14,740.30	21,600.63	19,869.79	31,580.89	40,000.00
5824	Sand, Gravel & Stone	134,812.27	149,950.89	149,096.67	174,466.26	200,000.00
5826	Seed & Mulch	19,183.70	29,288.41	21,957.43	26,094.04	30,000.00
	Total Materials & Supplies	172,572.90	206,451.67	196,175.69	237,040.18	277,000.00
	Professional Fees					
5924	Legal	3,464.75	571.13	4,860.77	3,433.50	7,500.00
5926	Investment Banking Fees	12,168.96	12,845.36	13,874.28	14,324.96	17,518.00
5970	Consulting	11,569.56	2,465.88	3,000.00	2,635.00	3,500.00
	Total Professional Fees	27,203.27	15,882.37	21,735.05	20,393.46	28,518.00
	Repairs & Maintenance					
5804	Building Maintenance & Re...	16,110.23	20,940.24	16,315.07	20,032.51	25,000.00
	Total Repairs & Maintena...	16,110.23	20,940.24	16,315.07	20,032.51	25,000.00
6114	Insurance	124,003.61	150,617.31	142,571.68	149,906.03	144,000.00
6190...	Admin Allocation	107,336.09	113,376.04	112,277.31	145,982.37	635,598.00
6191...	Engineering Allocation	22,445.62	32,477.25	27,748.58	26,709.39	39,894.00
6208	NYS Administrative Asse...	49,262.00	51,201.00	48,537.00	50,876.00	52,788.00
7032	Depreciation	4,891,645.06	4,980,214.91	5,142,510.32	5,616,791.61	4,800,821.00
7002	Amortization	(21,732.84)	(58,316.33)	0.00	0.00	0.00
6202	Interest Expense	145,155.61	160,336.87	267,664.72	269,080.67	260,738.00
7170	Bond Issuance Costs	0.00	173,545.29	0.00	0.00	0.00
6901	Contingency	0.00	0.00	0.00	0.00	28,500.00
	Total Expenses	10,540,065.36	10,802,517.54	11,482,074.49	12,294,635.01	12,427,676.00
	Change in Net Position	716,889.86	683,570.60	(530,039.92)	(1,615,726.83)	(1,550,301.00)

**Telecommunications
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	AMENDED BUDGET 3/31/2019
	Customer Billings					
4001	Customer Billings	\$6,283,878.08	\$5,632,828.53	\$5,575,997.06	\$5,776,105.48	\$5,836,640.00
4004	Dark Fiber Billings	59,325.83	64,410.00	64,410.00	64,410.00	122,480.00
	Total Customer Billings	6,343,203.91	5,697,238.53	5,640,407.06	5,840,515.48	5,959,120.00
	Grant Revenue					
4183	NY State Grants	250,000.00	300,030.00	2,222,000.00	0.00	0.00
	Total Grant Revenue	250,000.00	300,030.00	2,222,000.00	0.00	0.00
	Other Income					
4164	Miscellaneous	20,511.86	61,800.85	57,076.19	57,320.58	47,050.00
4201	Gain on Sale of Assets	0.00	0.00	138.00	0.00	0.00
	Total Other Income	20,511.86	61,800.85	57,214.19	57,320.58	47,050.00
	Interest Income					
4102	Investment Interest Income	4,565.87	4,778.16	4,772.37	4,754.55	4,715.00
4108	Reserve Interest	94,689.24	147,495.23	174,237.48	162,805.01	166,433.00
4202...	Mark to Market Adjustment	60,411.51	(24,438.53)	(171,653.02)	(49,292.22)	0.00
	Total Interest Income	159,666.62	127,834.86	7,356.83	118,267.34	171,148.00
	Total Income	6,773,382.39	6,186,904.24	7,926,978.08	6,016,103.40	6,177,318.00
	Salaries					
5001-...	Administrative Wages	262,706.14	284,455.96	222,240.82	244,698.54	0.00
5001-...	Engineering Wages	68,788.35	56,337.30	27,452.78	13,074.67	35,876.00
5001-...	Technology Wages	779,157.19	774,441.51	913,863.38	997,505.20	1,219,901.00
5001-...	Regional Development Wa...	0.00	1,073.79	77.47	0.00	0.00
5001-...	SWMF Wages	0.00	1,948.28	0.00	0.00	0.00
5002	Overtime Wages	654.09	970.17	1,040.98	2,389.78	2,340.00
	Total Salaries	1,111,305.77	1,119,227.01	1,164,675.43	1,257,668.19	1,258,117.00
	Fringe Benefits					
5031	FICA Expense	82,393.15	83,482.04	83,095.67	91,639.50	96,070.00
5032	Pension Expense	199,788.38	141,368.46	228,661.07	234,613.09	174,836.00
5033...	Health Insurance	74,269.70	78,596.25	67,609.37	75,064.95	96,823.00
5034...	Workers Comp	2,476.10	3,242.46	2,610.64	2,562.16	2,887.00
5035	Disability Insurance	429.00	450.00	472.97	569.21	424.00
5042	Post Retire Overhead	82,486.95	77,870.66	80,992.88	86,419.25	75,856.00
5054	Employee Physicals & Scr...	242.00	0.00	265.50	0.00	1,000.00
	Total Fringe Benefits	442,085.28	385,009.87	463,708.10	490,868.16	447,896.00
	Operations & Maintenance					
5062	Third Party Temporary - O&M	0.00	0.00	5,595.72	629.00	7,500.00
5124	Computer Equipment	2,565.84	3,250.90	3,407.29	7,990.97	6,000.00
5126	Computer Maintenance	0.00	0.00	549.03	350.00	1,500.00
5128	Programming & Software	100.00	270.77	1,201.15	7,344.73	24,945.00
5133	Equipment Maintenance C...	163,336.63	164,228.55	212,019.74	228,567.53	330,516.00
5134	Maintenance Contracts	94,012.59	100,929.35	112,729.27	100,163.01	161,613.00
5135	Underground Locating	40,497.56	43,721.60	45,543.83	81,055.89	95,000.00
5403	Safety Equipment & Supplies	0.00	591.11	453.86	0.00	500.00
5601	Auto/Light Truck Rep. & M...	3,854.58	5,365.44	3,587.04	13,434.32	12,000.00
5602	Auto/Light Truck Fuel	21,782.91	15,656.55	14,525.88	17,454.67	19,500.00
5603	Auto/Light Truck Rental/Le...	18,536.72	22,305.90	25,611.33	29,088.44	31,700.00
5605	Vehicle Ins	3,950.49	4,307.55	5,371.59	5,339.11	9,100.00

**Telecommunications
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	AMENDED BUDGET 3/31/2019
5704	O&M Supplies	2,771.33	2,904.84	4,153.40	1,096.33	4,500.00
5712	Purchased Maintenance &...	24,235.05	31,944.29	25,645.83	19,382.65	38,000.00
5720	Offnet Circuit Lease	244,034.79	326,326.10	374,863.48	384,515.98	560,841.00
5770	Other Tool, Equip & O&M	4,189.31	12,958.31	4,890.51	5,482.88	13,900.00
5830	Collo Expense	130,583.97	113,132.96	139,756.43	137,358.40	175,000.00
5834	Permitting	0.00	0.00	0.00	0.00	3,000.00
5836	Pole Attachment Fees	204,204.29	168,414.89	229,651.30	224,000.27	259,380.00
5838	Conduit Lease	18,446.87	19,695.96	19,695.96	18,446.87	24,696.00
	Total O & M	977,102.93	1,036,005.07	1,229,252.64	1,281,701.05	1,779,191.00
	Office & Administrative					
5053	Misc Employee Costs	1,197.44	311.25	309.60	1,794.74	2,400.00
5102	Office Rent	34,148.71	44,046.32	44,060.78	43,938.47	44,279.00
5104	Office Supplies	1,294.31	972.06	1,804.47	1,628.90	2,200.00
5110	Postage & Shipping	96.37	122.21	237.66	197.44	1,000.00
5112	Telephone	9,778.27	9,881.24	10,348.30	10,608.34	11,500.00
5114	Cell Phone	5,198.67	3,887.76	5,217.98	5,127.54	6,000.00
5118	Other Communications	1,214.82	1,254.97	1,253.40	1,253.40	1,600.00
5120	Dues & Subscriptions	0.00	314.00	154.00	150.00	500.00
5122	Public Info & Advertising	1,230.00	0.00	642.11	650.00	2,000.00
5123	Promotional Materials	2,005.41	3,088.00	300.00	300.00	5,000.00
5130	Office Equipment	0.00	0.00	4,777.21	4,324.93	5,000.00
5170	Other Office Expenses	2,181.34	776.72	1,472.62	4,302.57	5,000.00
5172	Filing Fees	13,514.90	13,589.33	10,047.10	7,094.09	11,000.00
5202	Employee Mileage Reimbu...	5,690.24	2,201.30	489.03	1,888.01	2,943.00
5204	Empl. Meals & Incidental	10,275.00	13,497.00	6,509.24	7,766.33	9,500.00
5206	Empl. Lodging	12,121.00	15,146.00	9,552.60	16,518.43	18,000.00
5270	Travel & Meeting Expense	277.60	33.90	19.20	274.22	500.00
5312	Continuing Education	1,826.00	0.00	0.00	0.00	0.00
5370	Training & Development	6,052.39	5,146.16	0.00	638.95	16,300.00
5402	Employee Uniforms	290.67	821.15	1,192.31	1,018.00	1,425.00
5570	Other General Expense	0.00	0.00	0.00	150.00	1,000.00
	Total Office & Admin	108,393.14	115,089.37	98,387.61	109,624.36	147,147.00
	Utilities					
5802	Gas & Electric	3,048.09	2,333.82	2,462.28	3,095.97	3,200.00
	Total Utilities	3,048.09	2,333.82	2,462.28	3,095.97	3,200.00
	Professional Fees					
5924	Legal	19,422.75	12,060.00	11,500.00	17,939.41	25,000.00
5926	Investment Banking Fees	3,936.98	4,162.13	4,252.50	4,515.81	5,424.00
5970	Consulting	0.00	22,800.00	15,900.00	0.00	17,100.00
	Total Professional Fees	23,359.73	39,022.13	31,652.50	22,455.22	47,524.00
6114	Insurance	83,419.69	105,362.37	94,266.84	106,750.33	114,000.00
6190...	Admin Allocation	91,074.90	99,574.69	94,042.15	125,536.71	470,544.00
6191...	Engineering Allocation	15,489.83	20,768.23	17,429.55	15,007.94	20,381.00
6208	NYS Administrative Asse...	33,686.00	27,807.00	31,424.00	33,122.00	33,956.00
7032	Depreciation	3,507,012.88	3,785,253.51	3,990,365.45	4,382,517.83	4,202,288.00
6901	Contingency	0.00	0.00	0.00	0.00	25,000.00
	Total Expenses	6,395,978.24	6,735,453.07	7,217,666.55	7,828,347.76	8,549,244.00

**Telecommunications
Change In Net Assets**

<u>GL Acct</u>	<u>Account Description</u>	<u>ACTUAL 3/31/2015</u>	<u>ACTUAL 3/31/2016</u>	<u>ACTUAL 3/31/2017</u>	<u>ACTUAL 3/31/2018</u>	<u>AMENDED BUDGET 3/31/2019</u>
	Change in Net Position	<u>377,404.15</u>	<u>(548,548.83)</u>	<u>709,311.53</u>	<u>(1,812,244.36)</u>	<u>(2,371,926.00)</u>

**Army Sewer
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	AMENDED BUDGET 3/31/2019
	Customer Billings					
4001	Customer Billings	\$2,759,437.11	\$2,887,779.20	\$3,604,306.13	\$2,442,093.58	\$2,984,651.00
	Total Customer Billings	2,759,437.11	2,887,779.20	3,604,306.13	2,442,093.58	2,984,651.00
	Other Income					
4164	Miscellaneous	1,740.00	13,408.46	13,334.04	14,394.16	14,456.00
	Total Other Income	1,740.00	13,408.46	13,334.04	14,394.16	14,456.00
	Interest Income					
4102	Investment Interest Income	65.58	0.00	0.00	0.00	0.00
4108	Reserve Interest	20,643.97	21,574.23	22,931.49	27,756.52	30,510.00
4202...	Mark to Market Adjustment	1,123.55	524.22	(41,158.45)	(8,829.02)	0.00
	Total Interest Income	21,833.10	22,098.45	(18,226.96)	18,927.50	30,510.00
	Total Income	2,783,010.21	2,923,286.11	3,599,413.21	2,475,415.24	3,029,617.00
	Salaries					
5001-...	Administrative Wages	88,589.71	85,684.67	80,224.97	88,020.66	0.00
5001-...	Engineering Wages	78,597.42	76,335.82	62,648.94	16,041.65	25,437.00
5001-...	Technology Wages	0.00	2,900.31	11,700.96	16,806.22	28,923.00
5001-...	WQ Wages	225,302.71	213,838.38	235,244.20	271,155.35	312,383.00
5002	Overtime Wages	21,602.86	21,383.93	21,769.73	27,229.21	24,994.00
5005	On-Call Stipend	4,200.00	3,825.00	3,750.00	3,810.00	3,840.00
	Total Salaries	418,292.70	403,968.11	415,338.80	423,063.09	395,577.00
	Fringe Benefits					
5031	FICA Expense	29,439.15	31,202.14	28,262.93	30,045.45	30,260.00
5032	Pension Expense	75,951.36	41,658.68	77,462.48	77,563.06	51,891.00
5033...	Health Insurance	54,387.41	47,705.77	39,346.91	40,275.68	53,252.00
5034...	Workers Comp	17,490.99	18,122.91	19,819.10	24,472.56	25,519.00
5035	Disability Insurance	221.04	227.04	325.29	306.33	200.00
5042	Post Retire Overhead	48,096.86	38,975.69	38,442.78	42,642.71	36,237.00
5054	Employee Physicals & Scr...	1,075.75	2,390.00	2,254.74	2,422.25	2,500.00
	Total Fringe Benefits	226,662.56	180,282.23	205,914.23	217,728.04	199,859.00
	Operations & Maintenance					
5062	Third Party Temporary - O&M	0.00	0.00	3,878.67	0.00	5,000.00
5124	Computer Equipment	5,095.15	4,795.97	5,746.31	6,915.31	16,100.00
5128	Programming & Software	1,800.00	1,800.00	0.00	2,500.00	13,400.00
5403	Safety Equipment & Supplies	7,494.04	8,328.97	10,189.24	8,693.78	10,000.00
5601	Auto/Light Truck Rep. & M...	11,331.30	18,178.30	12,213.59	13,376.39	19,000.00
5602	Auto/Light Truck Fuel	51,997.37	32,526.87	32,554.97	39,251.99	60,000.00
5603	Auto/Light Truck Rental/Le...	49,721.88	48,167.28	56,352.62	76,261.76	98,850.00
5605	Vehicle Ins	16,789.60	12,198.66	13,182.73	13,227.24	22,100.00
5706	Shop Tools	9,283.00	9,051.04	10,149.74	12,154.38	12,000.00
5815	Chemicals	17,342.50	18,730.54	22,431.30	22,253.47	93,000.00
5902	Lab Fees	0.00	0.00	0.00	0.00	500.00
	Total O & M	170,854.84	153,777.63	166,699.17	194,634.32	349,950.00
6002	Sewage Treatment	815,947.78	1,119,139.68	1,109,499.55	1,247,562.10	1,233,212.00
6004	Water Purchases	18,670.80	8,750.00	2,400.00	2,818.00	3,200.00
	Office & Administrative					
5053	Misc Employee Costs	985.30	72.00	300.43	0.00	100.00

**Army Sewer
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	AMENDED BUDGET 3/31/2019
5104	Office Supplies	5,354.90	3,317.54	4,242.51	4,168.18	5,500.00
5110	Postage & Shipping	824.17	928.07	1,132.47	624.60	1,500.00
5112	Telephone	4,341.72	5,181.47	5,422.83	5,831.16	7,130.00
5114	Cell Phone	11,184.24	9,134.19	9,258.81	9,401.51	10,350.00
5120	Dues & Subscriptions	587.00	810.60	909.60	2,088.45	2,000.00
5122	Public Info & Advertising	1,346.99	554.03	0.00	2,355.28	1,500.00
5130	Office Equipment	4,121.84	638.77	584.32	572.63	1,000.00
5202	Employee Mileage Reimbu...	767.49	151.51	186.74	188.50	1,000.00
5204	Empl. Meals & Incidental	1,138.00	153.00	456.07	101.27	2,700.00
5206	Empl. Lodging	2,817.00	534.00	2,091.00	1,156.49	7,000.00
5270	Travel & Meeting Expense	0.00	0.00	0.00	0.00	300.00
5312	Continuing Education	0.00	0.00	0.00	0.00	5,000.00
5370	Training & Development	5,569.71	7,650.90	10,955.10	7,186.26	10,000.00
5402	Employee Uniforms	5,275.85	6,366.54	6,950.56	3,287.05	8,500.00
5508	Cleaning Services	10,716.00	10,716.00	10,716.00	10,716.00	12,000.00
	Total Office & Admin	55,030.21	46,208.62	53,206.44	47,677.38	75,580.00
	Utilities					
5802	Gas & Electric	64,385.70	47,773.55	47,910.74	57,303.43	59,500.00
	Total Utilities	64,385.70	47,773.55	47,910.74	57,303.43	59,500.00
	Professional Fees					
5924	Legal	0.00	0.00	1,189.50	1,092.00	8,000.00
5926	Investment Banking Fees	1,229.64	1,086.22	1,058.02	1,038.66	1,125.00
	Total Professional Fees	1,229.64	1,086.22	2,247.52	2,130.66	9,125.00
	Repairs & Maintenance					
5804	Building Maintenance & Re...	8,706.25	18,948.94	15,388.55	22,871.98	15,000.00
5808	Site Maint & Repair	19,661.15	17,758.49	24,772.49	26,397.25	25,000.00
5812	Pipeline Maintenance	22,838.73	37,907.10	41,793.73	38,670.14	45,000.00
	Total Repairs & Maintena...	51,206.13	74,614.53	81,954.77	87,939.37	85,000.00
6114	Insurance	26,713.70	35,847.19	39,824.33	30,942.00	32,300.00
6190...	Admin Allocation	31,250.26	33,206.45	34,566.98	47,576.47	244,112.00
6191...	Engineering Allocation	15,280.43	17,888.45	18,041.01	8,107.73	10,538.00
6208	NYS Administrative Asse...	18,674.00	20,891.00	19,789.00	14,690.00	11,358.00
8901...	Water Quality Allocation	(143,296.19)	(124,072.52)	(135,907.57)	(138,510.14)	(194,694.00)
7032	Depreciation	537,765.65	542,184.52	528,392.91	489,904.32	421,052.00
6202	Interest Expense	47,430.03	25,593.08	6,830.57	0.00	0.00
	Total Expenses	2,356,098.24	2,587,138.74	2,596,708.45	2,733,566.77	2,935,669.00
	Change in Net Position	426,911.97	336,147.37	1,002,704.76	(258,151.53)	93,948.00

**Army Water Line
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	AMENDED BUDGET 3/31/2019
	Customer Billings					
4001	Customer Billings	\$1,575,485.19	\$1,424,817.86	\$1,558,077.44	\$1,898,559.75	\$2,019,015.00
	Total Customer Billings	1,575,485.19	1,424,817.86	1,558,077.44	1,898,559.75	2,019,015.00
	Other Income					
4164	Miscellaneous	1,382.09	0.00	0.00	0.00	0.00
	Total Other Income	1,382.09	0.00	0.00	0.00	0.00
	Interest Income					
4108	Reserve Interest	12,369.54	12,573.80	12,888.51	15,139.91	16,642.00
4202...	Mark to Market Adjustment	612.84	285.95	(22,450.07)	(4,815.83)	0.00
	Total Interest Income	12,982.38	12,859.75	(9,561.56)	10,324.08	16,642.00
	Total Income	1,589,849.66	1,437,677.61	1,548,515.88	1,908,883.83	2,035,657.00
	Salaries					
5001-...	Administrative Wages	85,789.36	84,273.69	74,769.79	85,417.81	0.00
5001-...	Engineering Wages	41,097.28	49,383.99	47,269.21	15,679.98	25,437.00
5001-...	Technology Wages	0.00	2,900.32	11,680.74	16,664.14	28,923.00
5001-...	WQ Wages	165,649.92	171,325.43	181,465.00	171,553.08	261,699.00
5002	Overtime Wages	1,020.22	1,084.59	2,258.67	749.05	4,592.00
5005	On-Call Stipend	4,200.00	3,825.00	3,750.00	3,810.00	3,840.00
	Total Salaries	297,756.78	312,793.02	321,193.41	293,874.06	324,491.00
	Fringe Benefits					
5031	FICA Expense	21,007.86	24,063.80	21,709.90	20,791.93	24,822.00
5032	Pension Expense	54,833.15	32,453.04	60,064.07	54,304.68	42,573.00
5033...	Health Insurance	36,890.01	38,802.58	29,152.26	30,914.96	43,673.00
5034...	Workers Comp	6,132.03	7,215.55	6,922.92	6,488.60	20,227.00
5035	Disability Insurance	186.00	197.04	288.69	292.15	165.00
5042	Post Retire Overhead	23,947.88	26,625.40	27,441.76	24,189.90	29,615.00
5054	Employee Physicals & Scr...	1,817.75	1,202.50	1,487.75	1,444.25	2,500.00
	Total Fringe Benefits	144,814.68	130,559.91	147,067.35	138,426.47	163,575.00
	Operations & Maintenance					
5706	Shop Tools	3,723.61	3,190.47	3,794.50	3,988.72	5,000.00
5902	Lab Fees	880.00	5,710.00	2,719.00	3,340.00	5,000.00
	Total O & M	4,603.61	8,900.47	6,513.50	7,328.72	10,000.00
6004	Water Purchases	668,045.86	622,628.92	921,122.14	420,674.66	745,880.00
	Office & Administrative					
5122	Public Info & Advertising	0.00	0.00	0.00	0.00	1,000.00
5202	Employee Mileage Reimbu...	26.46	12.65	0.00	0.00	100.00
5204	Empl. Meals & Incidental	174.00	0.00	0.00	0.00	0.00
	Total Office & Admin	200.46	12.65	0.00	0.00	1,100.00
	Utilities					
5802	Gas & Electric	28,223.94	11,887.63	17,907.20	15,702.87	20,000.00
	Total Utilities	28,223.94	11,887.63	17,907.20	15,702.87	20,000.00
	Professional Fees					
5924	Legal	0.00	0.00	682.50	0.00	5,500.00
5926	Investment Banking Fees	662.11	584.88	569.69	559.28	728.00

**Army Water Line
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	AMENDED BUDGET 3/31/2019
	Total Professional Fees	662.11	584.88	1,252.19	559.28	6,228.00
	Repairs & Maintenance					
5804	Building Maintenance & Re...	2,316.43	3,373.03	2,894.33	10,672.40	4,000.00
5808	Site Maint & Repair	10,209.05	7,490.96	9,885.00	4,348.34	7,000.00
5812	Pipeline Maintenance	22,898.45	19,498.26	19,944.25	15,411.92	20,000.00
	Total Repairs & Maintena...	35,423.93	30,362.25	32,723.58	30,432.66	31,000.00
6114	Insurance	15,581.86	18,990.06	25,503.73	24,160.26	25,100.00
6190...	Admin Allocation	30,641.80	32,771.21	33,161.55	46,814.48	181,425.00
6191...	Engineering Allocation	13,201.19	14,781.86	16,118.25	7,715.17	10,111.00
6208	NYS Administrative Asse...	10,806.00	11,709.00	10,979.00	11,436.00	12,437.00
8901...	Water Quality Allocation	28,351.39	27,413.94	30,304.90	28,050.05	79,924.00
7032	Depreciation	126,953.20	122,753.18	109,718.66	114,083.87	124,115.00
6202	Interest Expense	9,507.76	2,106.09	0.00	0.00	23,284.00
	Total Expenses	1,414,774.57	1,348,255.07	1,673,565.46	1,139,258.55	1,758,670.00
	Change in Net Position	175,075.09	89,422.54	(125,049.58)	769,625.28	276,987.00

**Regional Water Line
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	AMENDED BUDGET 3/31/2019
	Customer Billings					
4001	Customer Billings	\$84,203.67	\$84,295.31	\$125,262.99	\$109,644.25	\$107,385.00
4005	Capital Billings	308,397.56	307,727.72	307,498.76	307,037.44	278,567.00
	Total Customer Billings	392,601.23	392,023.03	432,761.75	416,681.69	385,952.00
	Other Income					
4164	Miscellaneous	0.00	0.00	425.80	0.00	0.00
4201	Gain on Sale of Assets	0.00	260.00	0.00	0.00	0.00
	Total Other Income	0.00	260.00	425.80	0.00	0.00
	Interest Income					
4102	Investment Interest Income	630.48	434.28	506.13	590.74	597.00
	Total Interest Income	630.48	434.28	506.13	590.74	597.00
	Total Income	393,231.71	392,717.31	433,693.68	417,272.43	386,549.00
	Salaries					
5001-...	Administrative Wages	6,366.87	6,235.24	5,465.59	7,217.19	0.00
5001-...	Engineering Wages	6,099.64	7,058.93	5,317.29	6,857.55	7,666.00
5001-...	Technology Wages	0.00	0.00	145.13	22.68	0.00
5001-...	WQ Wages	21,262.46	19,705.02	22,195.98	23,883.72	21,809.00
5002	Overtime Wages	541.98	191.52	592.14	1,210.74	1,339.00
5005	On-Call Stipend	1,500.00	600.00	300.00	630.00	1,920.00
	Total Salaries	35,770.95	33,790.71	34,016.13	39,821.88	32,734.00
	Fringe Benefits					
5031	FICA Expense	2,525.58	2,585.81	2,886.15	2,830.21	2,503.00
5032	Pension Expense	6,496.88	3,438.41	7,801.65	7,235.30	4,437.00
5033...	Health Insurance	5,559.48	5,354.64	3,367.66	4,230.21	4,450.00
5034...	Workers Comp	829.68	736.06	820.54	1,354.48	1,883.00
5035	Disability Insurance	17.04	18.00	28.46	20.76	19.00
5042	Post Retire Overhead	3,666.04	3,818.26	3,743.34	4,489.76	2,887.00
	Total Fringe Benefits	19,094.70	15,951.18	18,647.80	20,160.72	16,179.00
	Operations & Maintenance					
5706	Shop Tools	0.00	0.00	0.00	0.00	500.00
5815	Chemicals	853.65	631.10	1,139.50	1,032.20	3,000.00
5902	Lab Fees	1,770.00	5,475.00	2,869.00	3,070.00	3,600.00
6010	Cape Vincent Reserve	700.00	700.00	700.00	700.00	700.00
	Total O & M	3,323.65	6,806.10	4,708.50	4,802.20	7,800.00
6004	Water Purchases	96,880.84	132,076.47	155,039.16	115,589.60	107,385.00
	Office & Administrative					
5122	Public Info & Advertising	0.00	0.00	40.00	0.00	250.00
5202	Employee Mileage Reimbu...	71.38	12.08	0.00	9.63	100.00
	Total Office & Admin	71.38	12.08	40.00	9.63	350.00
	Utilities					
5802	Gas & Electric	19,349.67	16,604.84	18,256.24	21,687.56	25,000.00
	Total Utilities	19,349.67	16,604.84	18,256.24	21,687.56	25,000.00
	Professional Fees					
5924	Legal	0.00	0.00	0.00	0.00	500.00

**Regional Water Line
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	AMENDED BUDGET 3/31/2019
	Total Professional Fees	0.00	0.00	0.00	0.00	500.00
	Repairs & Maintenance					
5804	Building Maintenance & Re...	2,413.50	2,748.41	1,333.88	3,316.47	4,000.00
5808	Site Maint & Repair	1,709.51	2,680.32	2,411.23	2,502.00	3,500.00
5812	Pipeline Maintenance	12,120.10	15,038.58	12,838.19	18,198.44	25,000.00
	Total Repairs & Maintena...	16,243.11	20,467.31	16,583.30	24,016.91	32,500.00
6114	Insurance	3,573.35	4,018.86	4,938.14	4,911.95	5,100.00
6190...	Admin Allocation	2,453.79	2,448.88	2,212.94	3,409.27	11,648.00
6191...	Engineering Allocation	1,868.03	2,615.82	3,671.75	4,524.20	5,224.00
6208	NYS Administrative Asse...	2,526.00	2,482.00	2,472.00	2,358.00	2,231.00
8901...	Water Quality Allocation	5,739.91	4,978.15	5,478.96	6,850.16	6,949.00
7032	Depreciation	140,381.52	141,587.17	144,304.85	144,298.87	144,072.00
7002	Amortization	12,183.39	24,366.72	24,366.72	24,366.72	24,367.00
6202	Interest Expense	65,385.21	70,993.13	68,848.99	66,621.36	64,307.00
	Total Expenses	424,845.50	479,199.42	503,585.48	483,429.03	486,346.00
	Change in Net Position	(31,613.79)	(86,482.11)	(69,891.80)	(66,156.60)	(99,797.00)

**Water Sewer Contracts
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	AMENDED BUDGET 3/31/2019
	Customer Billings					
4001	Customer Billings	\$760,281.38	\$715,511.18	\$676,165.78	\$741,048.14	\$765,783.00
	Total Customer Billings	760,281.38	715,511.18	676,165.78	741,048.14	765,783.00
	Other Income					
4164	Miscellaneous	0.00	0.00	26.19	0.00	0.00
	Total Other Income	0.00	0.00	26.19	0.00	0.00
	Total Income	760,281.38	715,511.18	676,191.97	741,048.14	765,783.00
	Salaries					
5001-...	Administrative Wages	5,745.94	7,075.30	7,500.13	3,731.27	0.00
5001-...	Engineering Wages	3,114.27	3,168.48	7,844.03	12,549.87	16,444.00
5001-...	SWMF Wages	0.00	73.32	0.00	0.00	0.00
5001-...	WQ Wages	289,671.50	251,023.95	286,794.57	286,085.85	282,797.00
5002	Overtime Wages	60,014.68	59,518.60	66,243.67	78,250.16	80,505.00
5005	On-Call Stipend	7,800.00	7,950.00	7,800.00	7,650.00	8,400.00
	Total Salaries	366,346.39	328,809.65	376,182.40	388,267.15	388,146.00
	Fringe Benefits					
5031	FICA Expense	26,503.14	25,356.59	28,496.48	27,828.98	29,647.00
5032	Pension Expense	67,499.64	42,954.46	75,343.53	69,740.56	51,011.00
5033...	Health Insurance	52,712.68	35,294.40	36,895.28	40,527.64	52,018.00
5034...	Workers Comp	25,886.77	26,075.66	27,768.62	30,194.51	27,659.00
5035	Disability Insurance	176.04	153.96	208.67	205.13	200.00
5042	Post Retire Overhead	51,542.46	49,969.81	54,429.40	53,280.47	35,838.00
	Total Fringe Benefits	224,320.73	179,804.88	223,141.98	221,777.29	196,373.00
	Operations & Maintenance					
5704	O&M Supplies	150.78	0.00	35.63	0.00	300.00
5770	Other Tool, Equip & O&M	436.40	0.00	0.00	0.00	500.00
8090	Purchases for Resale	32,738.02	14,083.16	6,711.50	10,947.44	50,000.00
	Total O & M	33,325.20	14,083.16	6,747.13	10,947.44	50,800.00
	Office & Administrative					
5053	Misc Employee Costs	0.00	0.00	0.00	2.75	0.00
5202	Employee Mileage Reimbu...	1,406.51	113.87	82.73	83.46	1,000.00
5270	Travel & Meeting Expense	0.00	0.00	200.75	111.75	200.00
	Total Office & Admin	1,406.51	113.87	283.48	197.96	1,200.00
6114	Insurance	5,911.49	7,341.83	7,654.11	9,776.42	13,700.00
6190...	Admin Allocation	2,432.13	3,059.92	3,531.63	2,719.83	27,726.00
6191...	Engineering Allocation	206.59	370.97	642.81	12,634.36	14,964.00
6208	NYS Administrative Asse...	3,562.00	4,465.00	3,891.00	4,002.00	4,339.00
8901...	Water Quality Allocation	109,204.89	91,517.26	99,877.25	103,234.78	107,821.00
	Total Expenses	746,715.93	629,566.54	721,951.79	753,557.23	805,069.00
	Change in Net Position	13,565.45	85,944.64	(45,759.82)	(12,509.09)	(39,286.00)

**Affordable Housing Program
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	AMENDED BUDGET 3/31/2019
	Customer Billings					
4001	Customer Billings	\$5,039.94	\$4,945.00	\$4,945.00	\$4,080.00	\$4,145.00
	Total Customer Billings	5,039.94	4,945.00	4,945.00	4,080.00	4,145.00
4104	Loan Interest Income	371,108.30	377,563.38	405,714.79	368,376.90	353,000.00
	Other Income					
4164	Miscellaneous	5,839.61	14,522.82	35,461.21	34,225.88	10,000.00
	Total Other Income	5,839.61	14,522.82	35,461.21	34,225.88	10,000.00
	Interest Income					
4102	Investment Interest Income	11,305.15	20,791.83	40,798.88	76,377.42	89,905.00
4202...	Mark to Market Adjustment	0.00	(136.03)	(15,192.63)	(18,082.97)	0.00
	Total Interest Income	11,305.15	20,655.80	25,606.25	58,294.45	89,905.00
	Total Income	393,293.00	417,687.00	471,727.25	464,977.23	457,050.00
	Salaries					
5001-...	Administrative Wages	115,998.43	99,584.08	19,671.98	16,502.07	0.00
5001-...	Engineering Wages	0.00	0.00	0.00	157.75	0.00
5001-...	Technology Wages	0.00	0.00	653.16	34.31	0.00
5001-...	Regional Development Wa...	0.00	26,776.94	76,379.52	78,970.65	86,506.00
5002	Overtime Wages	0.00	0.00	16.77	0.00	0.00
	Total Salaries	115,998.43	126,361.02	96,721.43	95,664.78	86,506.00
	Fringe Benefits					
5031	FICA Expense	8,081.78	8,972.92	6,499.09	6,639.96	6,618.00
5032	Pension Expense	23,009.83	17,436.95	20,166.20	19,526.34	13,530.00
5033...	Health Insurance	14,993.22	16,799.83	8,532.03	8,981.05	7,963.00
5034...	Workers Comp	218.83	335.74	176.42	189.46	199.00
5035	Disability Insurance	66.96	65.04	73.19	61.95	52.00
5042	Post Retire Overhead	10,421.88	10,834.39	8,573.18	8,321.62	5,299.00
	Total Fringe Benefits	56,792.50	54,444.87	44,020.11	43,720.38	33,661.00
	Office & Administrative					
5120	Dues & Subscriptions	125.00	625.00	625.00	625.00	625.00
5122	Public Info & Advertising	3.20	406.75	136.72	0.00	500.00
5202	Employee Mileage Reimbu...	198.95	305.53	151.20	228.98	500.00
5204	Empl. Meals & Incidental	304.50	124.00	175.00	0.00	475.00
5206	Empl. Lodging	686.19	96.00	483.00	0.00	800.00
5270	Travel & Meeting Expense	652.70	9.00	161.74	0.00	800.00
5370	Training & Development	0.00	0.00	0.00	0.00	800.00
5570	Other General Expense	309.03	400.00	109.21	216.11	500.00
	Total Office & Admin	2,279.57	1,966.28	1,841.87	1,070.09	5,000.00
	Professional Fees					
5924	Legal	312.50	0.00	1,413.00	0.00	2,000.00
5926	Investment Banking Fees	0.00	2,723.05	2,635.89	3,506.65	4,043.00
5970	Consulting	0.00	4,500.00	12,000.00	0.00	20,000.00
	Total Professional Fees	312.50	7,223.05	16,048.89	3,506.65	26,043.00
6190...	Admin Allocation	46,973.39	53,247.23	11,245.18	12,136.05	52,060.00

**Affordable Housing Program
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	AMENDED BUDGET 3/31/2019
6191...	Engineering Allocation	0.00	0.00	0.00	15.13	0.00
	Total Expenses	222,356.39	243,242.45	169,877.48	156,113.08	203,270.00
	Change in Net Position	170,936.61	174,444.55	301,849.77	308,864.15	253,780.00

**Community Development Loan Fund
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	AMENDED BUDGET 3/31/2019
	Grant Revenue					
4183	NY State Grants	\$506,000.00	\$798,000.00	\$1,461,506.32	\$2,022,993.51	\$2,900,800.00
	Total Grant Revenue	506,000.00	798,000.00	1,461,506.32	2,022,993.51	2,900,800.00
4104	Loan Interest Income	89,374.05	91,690.96	83,777.09	66,462.66	80,000.00
	Other Income					
4162	Processing Fees	10,500.00	0.00	15,865.00	33,317.00	11,250.00
4164	Miscellaneous	3,828.30	19,614.84	4,654.44	6,600.28	7,000.00
4190	Recovery of Bad Debts	0.00	0.00	60,424.16	17,392.00	0.00
	Total Other Income	14,328.30	19,614.84	80,943.60	57,309.28	18,250.00
	Interest Income					
4102	Investment Interest Income	12,745.90	31,928.46	48,210.83	32,137.93	33,500.00
4202...	Mark to Market Adjustment	350.00	13,957.35	(17,120.93)	(1,498.18)	0.00
	Total Interest Income	13,095.90	45,885.81	31,089.90	30,639.75	33,500.00
	Total Income	622,798.25	955,191.61	1,657,316.91	2,177,405.20	3,032,550.00
	Salaries					
5001-...	Administrative Wages	60,242.49	60,001.42	13,516.61	15,302.42	0.00
5001-...	Engineering Wages	0.00	74.30	0.00	0.00	0.00
5001-...	Technology Wages	0.00	0.00	664.50	34.31	0.00
5001-...	Regional Development Wa...	0.00	13,673.07	76,246.40	61,967.52	37,347.00
5002	Overtime Wages	7.49	0.00	16.77	16.23	0.00
	Total Salaries	60,249.98	73,748.79	90,444.28	77,320.48	37,347.00
	Fringe Benefits					
5031	FICA Expense	4,197.70	5,267.18	6,071.05	5,362.87	2,857.00
5032	Pension Expense	11,951.37	10,245.62	18,776.11	15,770.24	5,763.00
5033...	Health Insurance	6,588.48	8,625.24	9,654.08	9,214.67	5,500.00
5034...	Workers Comp	113.79	185.56	208.77	157.50	86.00
5035	Disability Insurance	51.36	50.04	74.49	42.89	15.00
5042	Post Retire Overhead	5,803.13	6,541.66	6,063.73	3,774.62	2,815.00
	Total Fringe Benefits	28,705.83	30,915.30	40,848.23	34,322.79	17,036.00
	Operations & Maintenance					
5124	Computer Equipment	0.00	1,396.32	0.00	0.00	0.00
6110	Marketing	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
	Total O & M	5,000.00	6,396.32	5,000.00	5,000.00	5,000.00
	Office & Administrative					
5122	Public Info & Advertising	506.04	767.97	761.64	615.00	1,500.00
5170	Other Office Expenses	0.00	4,238.50	0.00	0.00	0.00
5202	Employee Mileage Reimbu...	165.76	74.76	576.41	144.46	500.00
5204	Empl. Meals & Incidental	920.00	1,035.50	256.93	286.07	1,500.00
5206	Empl. Lodging	3,291.60	4,510.13	1,963.01	2,723.41	3,500.00
5270	Travel & Meeting Expense	796.32	2,253.08	1,083.30	610.63	2,000.00
5370	Training & Development	1,000.00	95.00	0.00	55.00	1,000.00
5570	Other General Expense	183.70	43.00	367.40	680.00	1,000.00
	Total Office & Admin	6,863.42	13,017.94	5,008.69	5,114.57	11,000.00
	Professional Fees					

**Community Development Loan Fund
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	AMENDED BUDGET 3/31/2019
5924	Legal	1,787.50	696.50	760.50	2,646.55	6,500.00
5926	Investment Banking Fees	831.38	2,054.66	1,906.98	1,539.93	1,757.00
5970	Consulting	15,012.40	89,000.00	46,850.00	23,000.00	50,000.00
	Total Professional Fees	17,631.28	91,751.16	49,517.48	27,186.48	58,257.00
6122	Bad Debt Expense	250,000.00	0.00	0.00	245,149.93	0.00
6120	Grants	0.00	0.00	631,753.16	487,596.76	790,000.00
6190...	Admin Allocation	26,434.24	32,165.90	9,518.23	11,412.82	45,315.00
6191...	Engineering Allocation	0.00	7.88	0.00	0.00	0.00
6202	Interest Expense	0.00	0.00	0.00	0.00	4,000.00
	Total Expenses	394,884.75	248,003.29	832,090.07	893,103.83	967,955.00
	Change in Net Position	227,913.50	707,188.32	825,226.84	1,284,301.37	2,064,595.00

**North Country EDF
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	AMENDED BUDGET 3/31/2019
4104	Loan Interest Income	\$0.00	\$0.00	\$0.00	\$0.00	\$55,000.00
	Interest Income					
4102	Investment Interest Income	0.00	0.00	0.00	0.00	102,346.00
	Total Interest Income	0.00	0.00	0.00	0.00	102,346.00
	Total Income	0.00	0.00	0.00	0.00	157,346.00
	Professional Fees					
5924	Legal	0.00	0.00	0.00	0.00	4,000.00
5926	Investment Banking Fees	0.00	0.00	0.00	0.00	4,376.00
5970	Consulting	0.00	0.00	0.00	0.00	8,000.00
	Total Professional Fees	0.00	0.00	0.00	0.00	16,376.00
	Total Expenses	0.00	0.00	0.00	0.00	16,376.00
	Change in Net Position	0.00	0.00	0.00	0.00	140,970.00

**Comm Rental Housing Program
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	AMENDED BUDGET 3/31/2019
	Grant Revenue					
4184	Other Grants	\$400,000.00	\$0.00	\$0.00	\$0.00	\$0.00
	Total Grant Revenue	400,000.00	0.00	0.00	0.00	0.00
4104	Loan Interest Income	83,389.11	170,328.71	175,035.63	183,132.24	224,000.00
	Other Income					
4164	Miscellaneous	30.00	50.00	0.00	0.00	0.00
	Total Other Income	30.00	50.00	0.00	0.00	0.00
	Interest Income					
4102	Investment Interest Income	6,041.90	29,246.09	46,257.48	53,767.82	73,012.00
4202...	Mark to Market Adjustment	(35.45)	4,471.45	(7,166.33)	(3,680.73)	0.00
	Total Interest Income	6,006.45	33,717.54	39,091.15	50,087.09	73,012.00
	Total Income	489,425.56	204,096.25	214,126.78	233,219.33	297,012.00
	Salaries					
5001-...	Administrative Wages	0.00	2,164.70	1,729.13	1,081.36	0.00
5001-...	Regional Development Wa...	0.00	371.38	4,673.65	4,499.85	5,462.00
	Total Salaries	0.00	2,536.08	6,402.78	5,581.21	5,462.00
	Fringe Benefits					
5031	FICA Expense	0.00	182.50	430.57	387.14	418.00
5032	Pension Expense	0.00	274.67	1,342.73	1,138.44	863.00
5033...	Health Insurance	0.00	143.11	318.41	235.86	274.00
5034...	Workers Comp	0.00	7.22	10.55	11.74	13.00
5035	Disability Insurance	0.00	0.00	6.83	5.79	4.00
5042	Post Retire Overhead	0.00	213.33	482.92	417.24	276.00
	Total Fringe Benefits	0.00	820.83	2,592.01	2,196.21	1,848.00
6006	Host Community Benefits	0.00	0.00	20,757.52	20,757.72	59,297.00
	Office & Administrative					
5172	Filing Fees	0.00	0.00	0.00	0.00	500.00
5570	Other General Expense	0.00	0.00	0.00	0.00	1,000.00
	Total Office & Admin	0.00	0.00	0.00	0.00	1,500.00
	Professional Fees					
5924	Legal	0.00	0.00	75.00	0.00	1,500.00
5926	Investment Banking Fees	0.00	1,789.93	2,220.05	2,194.15	2,551.00
5970	Consulting	0.00	0.00	0.00	0.00	10,000.00
	Total Professional Fees	0.00	1,789.93	2,295.05	2,194.15	14,051.00
6120	Grants	0.00	0.00	0.00	37,274.56	75,000.00
6190...	Admin Allocation	0.00	1,049.98	880.35	779.76	6,483.00
	Total Expenses	0.00	6,196.82	32,927.71	68,783.61	163,641.00
	Change in Net Position	489,425.56	197,899.43	181,199.07	164,435.72	133,371.00

**Engineering
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	AMENDED BUDGET 3/31/2019
	Customer Billings					
4001	Customer Billings	\$563,156.96	\$624,594.38	\$829,484.61	\$1,062,118.41	\$1,375,331.00
	Total Customer Billings	563,156.96	624,594.38	829,484.61	1,062,118.41	1,375,331.00
	Total Income	563,156.96	624,594.38	829,484.61	1,062,118.41	1,375,331.00
	Salaries					
5001-...	Administrative Wages	6,744.52	6,383.86	4,756.11	7,685.95	0.00
5001-...	Engineering Wages	298,804.89	357,981.17	500,897.43	621,705.99	726,491.00
5001-...	Technology Wages	0.00	1,213.34	7,051.00	15,829.55	28,923.00
5001-...	Regional Development Wa...	0.00	193.38	894.00	979.49	0.00
5001-...	WQ Wages	1,641.85	323.94	604.46	497.90	500.00
5002	Overtime Wages	232.98	246.22	136.78	1,061.63	290.00
	Total Salaries	307,424.24	366,341.91	514,339.78	647,760.51	756,204.00
	Fringe Benefits					
5031	FICA Expense	25,947.15	23,911.37	36,787.79	46,657.63	57,811.00
5032	Pension Expense	62,175.74	38,768.15	94,092.36	112,067.26	94,371.00
5033...	Health Insurance	28,899.11	21,687.48	41,467.39	50,989.56	93,386.00
5034...	Workers Comp	903.24	1,309.73	1,492.39	1,408.50	1,712.00
5035	Disability Insurance	14.28	183.96	281.86	286.48	747.00
5042	Post Retire Overhead	35,137.77	31,472.63	47,124.99	56,753.80	59,602.00
5054	Employee Physicals & Scr...	186.50	614.50	419.50	256.25	900.00
	Total Fringe Benefits	153,263.79	117,947.82	221,666.28	268,419.48	308,529.00
	Operations & Maintenance					
5124	Computer Equipment	3,543.00	7,398.45	4,843.49	6,385.46	8,500.00
5128	Programming & Software	0.00	1,747.00	790.42	2,500.00	10,110.00
5403	Safety Equipment & Supplies	1,048.98	2,754.56	1,356.35	2,028.36	1,000.00
5601	Auto/Light Truck Rep. & M...	777.81	1,104.32	479.76	1,040.21	2,877.00
5602	Auto/Light Truck Fuel	4,648.94	3,380.38	3,611.73	3,609.44	6,000.00
5603	Auto/Light Truck Rental/Le...	8,705.16	9,698.64	10,576.52	12,164.04	12,200.00
5604	Parts & Supplies	0.00	244.00	0.00	0.00	0.00
5605	Vehicle Ins	1,975.25	1,307.37	2,223.20	2,182.96	2,800.00
5712	Purchased Maintenance &...	5,129.00	0.00	0.00	0.00	0.00
5904	SCADA	15,674.87	15,468.87	24,129.55	25,304.60	28,820.00
5906	GIS	24,828.75	34,379.11	38,914.18	40,065.42	42,451.00
8090	Purchases for Resale	47,016.51	33,405.87	22,840.54	71,025.98	161,480.00
	Total O & M	113,348.27	110,888.57	109,765.74	166,306.47	276,238.00
	Office & Administrative					
5053	Misc Employee Costs	211.00	0.00	1,029.87	546.00	1,300.00
5102	Office Rent	0.00	11,592.00	11,594.04	11,594.04	12,716.00
5104	Office Supplies	0.00	1,984.78	2,506.93	2,716.86	3,500.00
5112	Telephone	1,972.57	2,497.82	2,619.74	2,735.47	2,880.00
5114	Cell Phone	6,286.69	5,732.69	5,048.67	6,070.66	6,800.00
5120	Dues & Subscriptions	447.00	810.02	681.00	405.00	1,000.00
5122	Public Info & Advertising	553.64	1,652.90	3,228.43	3,850.79	4,000.00
5130	Office Equipment	0.00	6,385.66	5,832.84	8,463.37	6,000.00
5202	Employee Mileage Reimbu...	5,326.13	10,158.90	15,191.46	14,757.50	14,500.00
5204	Empl. Meals & Incidental	403.00	1,957.00	905.01	691.03	2,500.00
5206	Empl. Lodging	206.40	978.00	479.00	2,012.00	7,000.00

**Engineering
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	AMENDED BUDGET 3/31/2019
5370	Training & Development	750.85	3,109.90	744.90	4,326.80	8,000.00
5402	Employee Uniforms	0.00	908.00	233.00	486.00	1,400.00
	Total Office & Admin	16,157.28	47,767.67	50,094.89	58,655.52	71,596.00
	Professional Fees					
5924	Legal	2,500.00	0.00	203.40	0.00	800.00
	Total Professional Fees	2,500.00	0.00	203.40	0.00	800.00
6114	Insurance	4,927.52	5,712.11	9,876.27	13,487.84	18,900.00
6190...	Admin Allocation	2,390.81	2,441.14	1,995.02	3,534.89	42,870.00
6191...	Engineering Allocation	(68,851.47)	(90,088.49)	(86,314.22)	(85,882.43)	(108,336.00)
6208	NYS Administrative Asse...	3,484.00	3,445.00	4,908.00	5,516.00	7,940.00
8901...	Water Quality Allocation	0.00	163.17	246.46	375.15	0.00
7032	Depreciation	0.00	7,127.36	22,256.98	26,522.06	31,522.00
	Total Expenses	534,644.44	571,746.26	849,038.60	1,104,695.49	1,406,263.00
	Change in Net Position	28,512.52	52,848.12	(19,553.99)	(42,577.08)	(30,932.00)

APPENDIX IV

ADMINISTRATION
2019-2020 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage	Position ID	4.00% Subject to approval.
Health Stipend		\$ 3,750
Dawn Caccavo	10-008	\$ 3,750
James Wright	10-001	\$ 3,750
Laura Tousant	10-006	\$ 3,750
Melissa Durant	10-004	\$ 3,750
Total		\$ 15,000
Family Health Insurance (net of employee offset)		\$ 14,725
Angela Marra	10-003	\$ 14,725
Carl Farone	10-005	\$ 14,725
Keely Barney	10-010	\$ 14,725
Stephen Bohmer		\$ 14,725
Total		\$ 58,900
Individual Health Insurance (net of employee offset)		\$ 6,131
Laurie Marr	10-002	\$ 6,131
Nicholas Moulton		\$ 6,131
Total		\$ 12,262
Individual/Spouse (net of employee offset)		\$ 11,560
Amy Austin	10-009	\$ 11,560
Dru Escudero	10-007	\$ 11,560
Jan Oatman	10-011	\$ 11,560
Jennifer Staples		\$ 11,560
Total		\$ 46,240
Individual/Children (net of employee offset)		\$ 10,459
FICA		7.65% of Payroll
Workers' Compensation		0.19% of Payroll
Disability		
Males		\$ 24.68 per year per employee
Females		\$ 80.04 per year per employee
Pension Tier 1		21.40% of Payroll
Pension Tier 2		19.50% of Payroll
Pension Tier 3 & 4		15.80% of Payroll
Pension Tier 5 (See Tier 5 Employee Listing)		13.20% of Payroll
Pension Tier 6 (See Tier 6 Employee Listing)		9.30% of Payroll
Post Retirement		\$ 3.00 per hour

REGIONAL DEVELOPMENT
2019-2020 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage	Position ID	4.00% Subject to approval.
Health Stipend		\$ 3,750
Total		\$ -
Family Health Insurance (net of employee offset)		\$ 14,725
E. Hartley BonisteelSchweitzer	11-004	\$ 14,725
Matthew Siver	11-003	\$ 14,725
Total		\$ 29,450
Individual Health Insurance (net of employee offset)		\$ 6,131
Michelle Capone	11-001	\$ 6,131
Total		\$ 6,131
Individual/Spouse (net of employee offset)		\$ 11,560
Matthew Taylor	11-002	\$ 11,560
Total		\$ 11,560
Individual/Children (net of employee offset)		\$ 10,459
FICA		7.65% of Payroll
Workers' Compensation		0.19% of Payroll
Disability		
Males		\$ 24.68 per year per employee
Females		\$ 80.04 per year per employee
Pension Tier 3 & 4		15.80% of Payroll
Pension Tier 5 (See Tier 5 Employee Listing)		13.20% of Payroll
Pension Tier 6 (See Tier 6 Employee Listing)		9.30% of Payroll
Post Retirement		\$ 3.00 per hour

MMF
2019-2020 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage

Position ID 4.00% Subject to approval.

Health Stipend

Flint Filson	20-023	\$ 3,750
Hope VanBrocklin	20-007	\$ 3,750
Mark Tyo	20-022	\$ 3,750
Total		\$ 11,250

Family Health Insurance (net of employee offset)

Brian Wohnsiedler	20-026	\$ 14,725
Kimberly Simmons	20-027	\$ 14,725
Michael Blackwell	20-015	\$ 14,725
Stuart Tamblin	20-009	\$ 14,725
Total		\$ 58,900

Individual Health Insurance (net of employee offset)

Benjamin Millard	20-017	\$ 6,131
Brianne Bush	20-005	\$ 6,131
Howard Widrick	20-020	\$ 6,131
Jason Akins	20-021	\$ 6,131
Joshua Doyle	20-012	\$ 6,131
Leonard Tibbetts	20-024	\$ 6,131
Mark Kline	20-018	\$ 6,131
Monty Phinney	20-025	\$ 6,131
Patricia Pastella	20-001	\$ 6,131
Patrick Hogan	20-013	\$ 6,131
Stephen McElwain	20-002	\$ 6,131
Total		\$ 67,441

Individual/Spouse (net of employee offset)

Brian LaRock	20-014	\$ 11,560
Henry Waite	20-019	\$ 11,560
Richard Hatch	20-016	\$ 11,560
Scott Worden	20-011	\$ 11,560
Valerie Deon	20-003	\$ 11,560
Total		\$ 57,800

Individual/Children (net of employee offset)

Christopher Sullivan	20-010	\$ 10,459
Total		\$ 10,459

FICA

7.65% of Payroll

Workers' Compensation

0.19% of total payroll for all office or clerical workers
 11.01% of total payroll for all those employees such as Blackwell, Waite, LaRock, etc

Disability

Males	\$ 24.68 per year per employee
Females	\$ 80.04 per year per employee

Pension Tier 3 & 4

15.80% of Payroll

Pension Tier 5 (See Tier 5 Employee Listing)

13.20% of Payroll

Pension Tier 6 (See Tier 6 Employee Listing)

9.30% of Payroll

Post Retirement

\$ 3.00 PER HOUR

TELECOMMUNICATIONS
2019-2020 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage

Position ID 4.00% Subject to approval.

Health Stipend

Mark Borte
 Mary Chereshnoski
 Timothy Buckley

	\$ 3,750
30-002	\$ 3,750
30-008	\$ 3,750
30-007	\$ 3,750
	\$ 11,250

Total

Family Health Insurance (net of employee offset)

Anthony Cerrone
 David Wolf
 Tim Field

	\$ 14,725
30-006	\$ 14,725
30-001	\$ 14,725
30-004	\$ 14,725
	\$ 44,175

Total

Individual Health Insurance (net of employee offset)

John LaFontaine
 Nicklaus Thomas

	\$ 6,131
30-015	\$ 6,131
30-012	\$ 6,131
	\$ 12,262

Total

Individual/Spouse (net of employee offset)

Robert Durantini

	\$ 11,560
30-005	\$ 11,560
	\$ 11,560

Total

Individual/Children (net of employee offset)

Stephen Smithers

	\$ 10,459
30-003	\$ 10,459
	\$ 10,459

Total

FICA

7.65% of Payroll

Workers' Compensation

0.19% of Payroll

Disability

Males
 Females

\$ 24.68	per year per employee
\$ 80.04	per year per employee

Pension Tier 3 & 4

15.80% of Payroll

Pension Tier 5 (See Tier 5 Employee Listing)

13.20% of Payroll

Pension Tier 6 (See Tier 6 Employee Listing)

9.30% of Payroll

Post Retirement

\$ 3.00 Per hour

**WATER QUALITY
2019-2020 Wage & Fringe Benefit Budget Assumptions**

Wages - Pool Percentage

Position ID 4.00% Subject to approval.

Health Stipend

		\$ 3,750
Michael Roukous	41-012	\$ 3,750
Michael Taber	41-004	\$ 3,750
Norman W. Jones	41-009	\$ 3,750
Steven Marshall	41-010	\$ 3,750
Total		\$ 15,000

Family Health Insurance (net of employee offset)

		\$ 14,725
Brian Nutting	41-001	\$ 14,725
Sharon Fitzpatrick	41-003	\$ 14,725
William Jesmore II	41-017	\$ 14,725
Total		\$ 44,175

Individual Health Insurance (net of employee offset)

		\$ 6,131
Brian Mantle	41-008	\$ 6,131
Emily Russo	41-007	\$ 6,131
Total		\$ 12,262

Individual/Spouse (net of employee offset)

		\$ 11,560
Andrew Bishop	41-006	\$ 11,560
Daniel Jackson	41-016	\$ 11,560
Larry Pete	41-011	\$ 11,560
Total		\$ 34,680

Individual/Children (net of employee offset)

		\$ 10,459
Alan Fleming	41-013	\$ 10,459
Jerame Roux	41-014	\$ 10,459
Kenneth Kizzer	41-015	\$ 10,459
Neil O'Dell	41-002	\$ 10,459
Scott McConnell	41-005	\$ 10,459
Total		\$ 52,295

FICA

7.65% of Payroll

Workers' Compensation

of total payroll for all office or
0.19% clerical workers such as
BWN, SLF.
9.26% of total payroll for all other
employees

Disability

Males	\$ 24.68	per year per employee
Females	\$ 80.04	per year per employee

Pension Tier 3 & 4

15.80% of Payroll

Pension Tier 5 (See Tier 5 Employee Listing)

13.20% of Payroll

Pension Tier 6 (See Tier 6 Employee Listing)

9.30% of Payroll

Post Retirement

\$ 3.00 PER HOUR

ENGINEERING
2019-2020 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage

Position ID 4.00% Subject to approval.

Health Stipend

Robert Stevenson
 Starr Carter
 Warren Salo

	\$ 3,750
60-002	\$ 3,750
60-009	\$ 3,750
60-010	\$ 3,750
Total	\$ 11,250

Family Health Insurance (net of employee offset)

Carrie Tuttle
 Christian Fout
 Daniel Merrill
 David Rohe
 Robert Henninger

	\$ 14,725
60-001	\$ 14,725
60-013	\$ 14,725
60-003	\$ 14,725
60-014	\$ 14,725
60-012	\$ 14,725
Total	\$ 73,625

Individual Health Insurance (net of employee offset)

Thomas Haynes

	\$ 6,131
60-007	\$ 6,131
Total	\$ 6,131

Individual/Spouse (net of employee offset)

Bart Crary
 Matthew Owen
 Megan Ervay
 Peter Chereshnoski
 Terri Belden

	\$ 11,560
60-015	\$ 11,560
60-011	\$ 11,560
60-008	\$ 11,560
60-005	\$ 11,560
60-006	\$ 11,560
Total	\$ 57,800

Individual/Children (net of employee offset)

Manasseh Burt

	\$ 10,459
60-004	\$ 10,459
Total	\$ 10,459

FICA

7.65% of Payroll

Workers' Compensation

of total payroll for all
 0.19% office or clerical workers
 such asTAB.
 0.08% clerical svc contractors -
 traveling such as DMM
 0.67% engineer or architect -
 consulting
 9.26% water works operation &
 drivers

Disability

Males
 Females

\$ 24.68	per year per employee
\$ 80.04	per year per employee

Pension Tier 3 & 4

15.80% of Payroll

Pension Tier 5 (See Tier 5 Employee Listing)

13.20% of Payroll

Pension Tier 6 (See Tier 6 Employee Listing)

9.30% of Payroll

Post Retirement

\$ 3.00 PER HOUR

RETIREMENT TIERS (Sorted Alpha w/in Division)
2019-2020 Wage & Fringe Benefit Budget Assumptions

Division	Last Name	First Name	Position ID
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The following Authority Employees are in Tier 1 :

10	WRIGHT	JAMES	10-001
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The following Authority Employees are in Tier 5:

11	SIVER	MATTHEW	11-003
20	SULLIVAN	CHRISTOPHER	20-010
20	VANBROCKLIN	HOPE	20-007
30	MOULTON	NICHOLAS	30-011
30	THOMAS	NICKLAUS	30-012
41	ROUX	JERAME	41-014
60	BELDEN	TERRI	60-006
60	CARTER	STARR	60-009
60	SALO	WARREN	60-010

The following Authority Employees are in Tier 6:

10	BARNEY	KEELY	10-010
10	CACCAVO	DAWN	10-008
10	DURANT	MELISSA	10-004
10	MARR	LAURIE	10-002
10	MARRA	ANGELA	10-003
20	DOYLE	JOSHUA	20-012
20	FILSON	FLINT	20-023
20	HOGAN	PATRICK	20-013
20	KLINE	MARK	20-018
20	PHINNEY	MONTY	20-025
20	SIMMONS	KIMBERLY	20-027
30	CERRONE	ANTHONY	30-006
30	LAFONTAINE	JOHN	30-015
30	STAPLES	JENNIFER	30-014
41	KIZZER	KENNETH	41-015
41	BISHOP	ANDREW	41-006
41	JACKSON	DANIEL	41-016
41	PETE	LARRY	41-011
41	ROUKOUS	MICHAEL	41-012
41	RUSSO	EMILY	41-007
41	TABER	MICHAEL	41-004
60	BURT	MANASSEH	60-004
60	ERVAY	MEGAN	60-008
60	FOUT	CHRISTIAN	60-013
60	HAYNES	THOMAS	60-007
60	ROHE	DAVID	60-014

All other employees are Tier 3 or 4 (Same Rate)

2019-2020 Rates - SL Input

Health Stipend	\$3,750 per year
FICA	7.65% of Payroll
Workers' Compensation	0.19% Admin 0.08% Dan Merrill 0.67% Eng.Cons. 9.26% WQ 11.01% MMF

PENSION

Pension Tier 1	21.40% of Payroll
Pension Tier 2	19.50% of Payroll
Pension Tier 3 & 4	15.80% of Payroll
Pension Tier 5 (See Tier 5 Employee Listing)	13.20% of Payroll
Pension Tier 6 (See Tier 6 Employee Listing)	9.30% of Payroll

Post Retirement	\$	3.00 per hour
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ALLOCATIONS:

WS General Expense Allocation	\$	7.73 per hour
Engineering Allocation	\$	4.89 per hour

MMF

Rodman Community Benefit per ton	\$	3.34 Per ton
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Replacement Reserve	\$	4.00
Closure Reserve	\$	2.00
Tip Fee Stabilization Reserve	\$	2.00
Capital Reserve	\$	3.00
Landfill Gas Reserve	\$	2.00
	<u>\$</u>	<u>13.00</u>

ADMIN ALLOCATION (CEF TO IMPLEMENT)

20	36.40%
30	26.95%
41	13.98%
42	10.39%
43	0.67%
44	1.59%
60	2.45%
11	1.62%
51	2.98%
52	2.60%
54	0.00%
55	0.37%
	<u>100.00%</u>

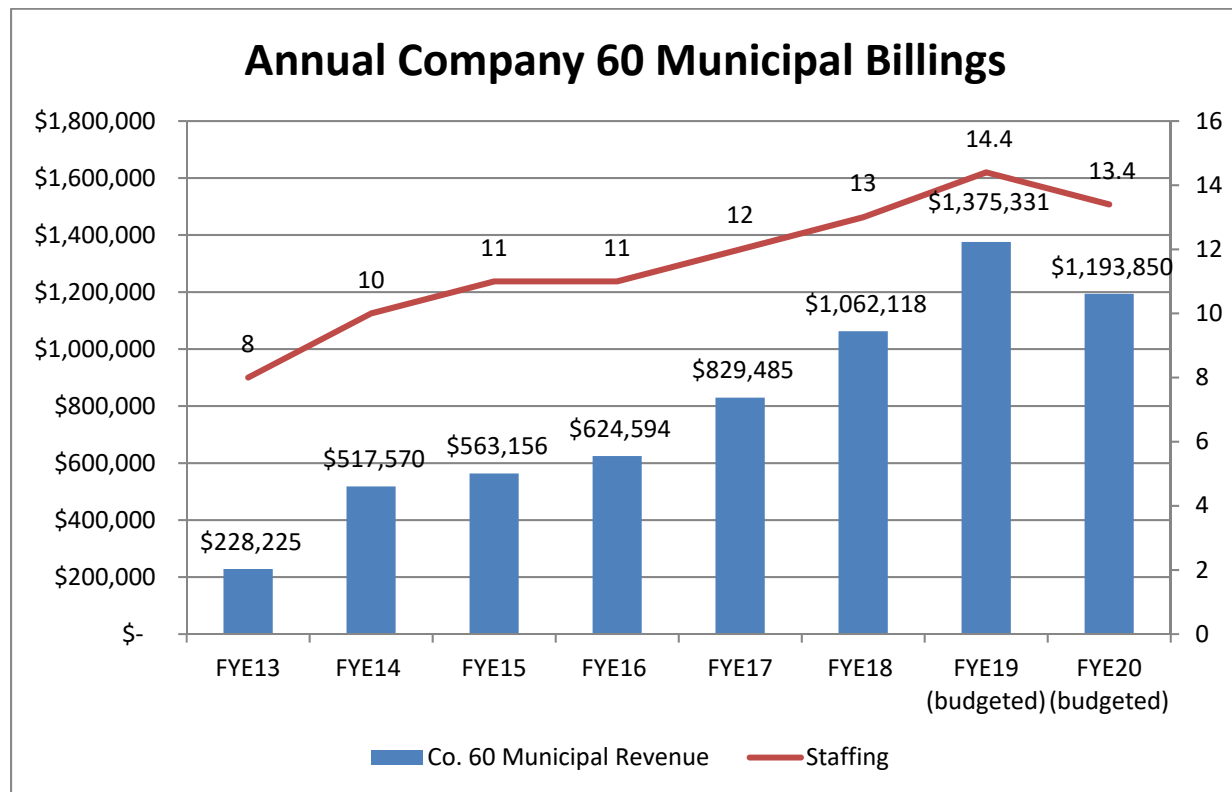
APPENDIX V



Critical Issue: The Engineering Division experienced significant growth since its inception in 2009 through FYE19. In FYE20 Water Quality Management service contracts are projected to stabilize, as well as requests for other Authority Engineering services from internal customers and external municipal customers for GIS data development/hosting, Asset Management Planning, Water/Sewer Infrastructure Project Management, Brownfield Cleanup Project Management, Water Quality Management Services, Municipal Re-organization Studies/Implementation, and Grant Administration. With growth in municipal services, the division has struggled to hire and retain qualified/licensed staff to support operations.

Factors:

- The graph below illustrates the trend in Municipal Services Revenue and Engineering Division staffing.



- In FYE19 the Engineering Division filled four vacancies: WQ Supervisor (Clayton), WQ Lead Operator Trainee, GIS Supervisor, and Project Engineer. Forty-seven percent of staff have been in the Engineering Division less than two years and 60% less than five years. With the relatively new staff, additional training time is required. In FYE20 two employees, with advanced water (Grade IA and IIB) and wastewater licenses (Grade 4 and 3A) are planning to retire. Neither of these positions are planned to be back-filled and this will leave the Authority with no Grade IA water operator licenses.
- The Authority's Water Quality Management service contracts require more advanced levels of sewer and water licensing which can only be obtained by working within a facility with the required level of licensing needed. The Authority has been unsuccessful in recruiting licensed water quality supervisors due to an overall shortage of NYSDEC and NYSDOH operators throughout the State. It takes a minimum of two years to license an employee, provided they have a four year technical degree and spend 100% of their time working in a qualifying facility. With pending retirements and the loss of licensed personnel, the Authority has been planning for these losses since FYE19. In FYE19 the following licenses were obtained:
 - Water Quality Lead Operator Trainee – 2A Sewer License
 - Water Quality Supervisor (Clayton) – IIA Water License

Recommended Action: To successfully support the requests for engineering support, staff levels should be carefully monitored and adjusted as necessary to accommodate demand for services. This year staffing will be reduced by 1.2 Full Time Equivalent (FTE) positions: Water Quality Supervisor – Ogdensburg is planning to retire in May; and Part-Time Water Quality Supervisor in Malone is budgeted for 6 months of the year to provide time for other staff to become licenses. Staffing plans should be developed to accommodate cross-training so customer service is not compromised due to turn-over, compensated absences and upcoming retirements of critical licensed personnel.

- In FYE20 it is recommended that continued focus on licensing Water Quality personnel be maintained through additional NYSDEC and NYSDOH licensed training courses, and staffing plans be developed to maximize contact hours so personnel can obtain higher level licensing. This FY the following licenses and training are planned:
 - Water Quality Supervisor Trainee (Ogdensburg/Malone) – Obtain 3A Sewer License; Coursework toward IA Water License
 - Water Quality Supervisor (Clayton) – Obtain 2A Sewer License; Coursework toward 3A Sewer License
 - Water Quality Supervisor (Malone/Ogdensburg) – Obtain 3A Sewer License; Coursework toward 4A Sewer License; Coursework towards IA water license

FY 2019-2020 Budget Budget Work Session



CRITICAL ISSUE #1 MMF Southern Expansion

Critical Issue: The Materials Management Division is in the process of constructing the Phase II Expansion of the current operating landfill which will extend the useful life of the facility by approximately 40 years. Per Department of Environmental Conservation (DEC) Part 360 Regulations, the Authority is required to maintain reserves in a sufficient amount for Closure and Post Closure Care costs of the facility. On an annual basis, the Authority is required to submit proof of such financial assurance to DEC. The Authority will be required to include the landfill expansion in its Financial Assurance Projections when expansion acreage are placed into operation.

Factors:

- Annually, the Authority submits documentation to DEC demonstrating financial assurance pursuant to DEC regulations.
- On January 26, 2018, the Development Authority of the North Country obtained the Part 360 Solid Waste Management Permit to Construct and Operate a 154 acre landfill (78 acre Phase I & 76 acre Phase II "Expansion").
- Per DEC regulations, "all operations including monitoring, reporting and record keeping, closure, corrective measures and **financial assurance** will be carried out in strict accordance with Part 360 & 363".
- It is anticipated that the 76 acre Phase II Expansion will be built and operational in FY 2020.

Recommended Action:

- During the FY 2020 and prior to the Phase II Expansion becoming operational, a complete analysis of Closure and Post Closure Costs (to include the 76 acre expansion) will be completed to ensure ongoing compliance with DEC Requirements.

CRITICAL ISSUE #2 MMF BONDING "Phase II Expansion"

Critical Issue: The Materials Management Division is in the process of constructing the Phase II Expansion of the current operating landfill at a budgeted cost of approximately \$16,600,000. The Authority intends to finance 50% of the project through debt financing and funding the remaining 50% from the Capital Reserve.

Factors:

- Materials Management Division is in the process of constructing the Phase II Expansion of the current operating landfill at a budgeted cost of approximately \$16,600,000.
- The Capital Reserve of the Materials Management Facility has adequate funding to provide for 50% of the Capital Costs of the Phase II Expansion of the landfill. The remaining capital costs will be funded through the issuance of debt.
- The Authority has a successful track record with issuing bonds at favorable terms and rates. In 2015, the Authority issued bonds in the amount of \$8,520,000 for a term of 30 year at a net interest cost of 3.43%.

Recommended Action:

- The FYE 2020 budget will include Debt Service payments to fund 50% of the capital cost of the Phase II Expansion.



FY 2019-2020 Budget

Critical Issues

Critical Issue #1: Vulnerability of current backup solution

Factors:

- There is currently no suitable IT backup solution in the case of a wide spread cyberattack or broad catastrophic event.

Recommended Action:

- In order to do the utmost to protect the Authority's information against cyberattacks, ransomware or catastrophic events an integrated backup and disaster recovery solution is proposed. There are many advantages to this solution including i) ease of setting up and managing backups becomes fast and simple, ii) the Barracuda Backup solution lets us securely and efficiently backup data to the Barracuda Cloud, and iii) two copies would be stored safely at separate secured US Barracuda datacenters. This means we would be able to access a non-infected, non-destroyed copy of most of our information if an event were to occur.

Risk Assessment:

- If we continue utilizing our current backup solution we risk serious failure ultimately limiting our ability to operate with the potential of massive information destruction.

FY 2019-2020 Budget
Critical Issues
Materials Management
Operations Building Envelope Energy Assessment



Critical Issue: Many original doors, windows and overhead doors in the Operations Building are over 25 years old.

Factors:

- Air flow through the old windows and doors increases heating costs.

Recommended Action:

- An energy assessment should be conducted and improvements made to reduce heat loss and make the building more energy efficient.

FY 2019-2020 Budget

Critical Issues

Materials Management

Leachate Storage and Disposal



Critical Issue: There is a set tank volume for leachate storage and removal of leachate is dependent on the ability to haul to the City of Watertown WWTP.

Factors:

- Leachate volume generated fluctuates with rain fall and snow melt. The high leachate generation events will typically coincide with high flow events at the receiving WWTP. If the WWTP is bypassing, then leachate will not be accepted or the volume accepted will be reduced.
- If the WWTP is experiencing operational problems then the volume of leachate accepted has been reduced.
- The volume of leachate accepted has been limited several times during the past year.
- There is currently no backup for disposal of all leachate generated.
- Leachate generation will increase with the new cell construction.

Recommended Action:

- Secure a backup WWTP for leachate disposal.
- Increase leachate storage capacity.

FY 2019-2020 Budget

Critical Issues

Materials Management

Change in Recyclables Market



Critical Issue: The market for recyclables has diminished and changed. The cost to dispose of recycled material has increased and has created a financial burden to the three Counties. Lewis and St. Lawrence Counties have experienced increased costs to transport and dispose of their single stream recycled material.

Factors:

- There is no centralized location to collect and compact recycled material for transport to a Materials Recovery Facility (MRF).
- The higher cost to dispose of recyclables poses a threat of receiving increased volumes of this material in the landfill. Disposing of recyclable material is in violation of the landfill Part 360 Permit.
- A centralized location to collect and compact recyclables would increase the efficiency of handling the recyclables generated in St. Lawrence and Lewis Counties and help reduce their recycling costs.

Recommended Action:

- Secure a centralized location to collect and compact recyclables for transport to a MRF for separation.

FY 2019-2020 Budget
Critical Issues
Materials Management
Recycling Education/Public Awareness



Critical Issue: Disposing of recyclable material is a violation of the landfill Part 360 Permit. Recyclable material is commonly present in trucks bringing solid waste to the facility.

Factors:

- Recyclables utilize available and valuable space in the landfill.
- Constant inspection and reinforcement of recycling requirements is required.
- The Authority currently double bills haulers for having excessive recyclables.
- Improvement is seen with education and heightened awareness.

Recommended Action:

- Increase education and outreach recycling awareness programs.
- Support single stream recycling in all three counties.
- Continue advertisement campaign.

FY 2019-2020 Budget

Critical Issues

Materials Management

Soils Balance



Critical Issue: The available soil on site is limited.

Factors:

- Stockpiled and natural deposits of soil located on site are required for new landfill construction, final capping and landfill operation.
- There are useable soil deposits on the Authority property near the landfill.
- In order to eliminate off site soil purchases for future landfill operation, soil should be obtained from this Authority property.

Recommended Action:

- Complete a solids balance for the life of the landfill to determine the total volume of soil that will be required.
- Secure a permit to mine soils from the Authority property near the landfill.

TO: James Wright, Executive Director

FROM: Michelle Capone
Director of Regional Development

DATE: December 14, 2018

SUBJECT: Critical Issues for Fiscal Year Ending 2020

The following is a list of critical issues facing Regional Development in the upcoming budget year. The list may be subject to change as issues become identified throughout the year.

Critical Issue #1 – Completion of Affordable Housing Programs for Municipalities and Capacity to Administer in Future

➤ Factors Contributing to Critical Issue

Staff completed housing programs in the Town of Wilna, Village of Massena and Village of Tupper Lake. We submitted a CDBG owner-occupied rehabilitation grant for the Town of Gouverneur in November and will be submitting two definite AHC applications (Village of Massena and Village of Tupper Lake) and possibly another, Town of Gouverneur, if their CDBG application is not funded.

The primary issue here is that workflow is dependent upon grants being funded. I will budget in FYE 2020 for a housing code inspector to hire as soon as we receive word that an application has been funded. This person would be part-time and would replace the services we were previously utilizing through Engineering.

➤ Recommendation

- (1) Hire a part-time rehab specialist to work with Matt Taylor and Matt Siver as identified to move the housing programs forward. Matt Siver is now trained in overseeing a CDBG housing program. This adds capacity to Regional Development in overseeing housing programs.
- (2) Continue to submit applications for partner communities like the Town of Wilna in 2020 and potentially for the city of Ogdensburg. They have taken a few years off from submitting housing grants and may be ready to resubmit.
- (3) Continue our outreach in communities to increase the availability of qualified contractors bidding on the CDBG and AHC housing projects. The numbers of

contractors bidding on the work has a direct impact on the number of projects that we can bid and complete.

➤ Budget Factors

Budget for a part-time housing code inspector. This position was budgeted in FYE 2019 but not engaged. The intent was to hire this person once we started a new grant. I will also budget for some Engineering time to train the new hire. Engineering has all of the processes in place for the grants and I would need some time with them to transition this to the new staff person.

Critical Issue #2 – Software Needs Assessment for Fort Drum and Surrounding Communities

➤ Factors Contributing to Issue

A recommendation from the Joint Land Use Study was to look at tools that might be utilized to better communicate potential encroachment issues between Fort Drum and the surrounding communities. A consultant, Bergmann Associates, was engaged to survey Fort Drum leadership and community members/leaders to see what needs they might have relating to GIS and community planning. Bergmann will then provide recommendations for GIS tools that might be utilized to meet these needs. In order to determine if this is something that the Authority might consider purchasing, Bergmann will provide a cost proposal that will give costs to purchase, implement and maintain over the long-term. The business model will need to work in order for the Authority to implement. No commitment will be made as part of this study.

➤ Recommendations

Staff will work with the consultant to identify a budget for potential implementation. This will not be ready for the FYE 2020 budget; we simply do not have enough information. I would expect to have a final report including cost estimates by June 2019. If the Authority decided to implement software it would be as a budget modification in the future. We would look to apply for funding in the next round of OEA implementation funding to acquire software if we decided to go this route.

Budget Factors

No impacts on the current budget at this time, however it would be assessed as part of our overall decision to acquire software in the future. Would need to identify a business model that could sustain the operations of new software.

Critical Issue #3 – Fort Drum Encroachment & Community Planning

➤ Factors Contributing to Critical Issues

The Joint Land Use study identified potential encroachment issues relating to Fort Drum. The Community Planner continues to work with communities and Fort Drum to address these known encroachment issues. However, as Fort Drum's mission continues to change, encroachment items continue to evolve like natural resources and flight corridors associated with drones and helicopters.

➤ Recommendations

Staff will work closely with Fort Drum to identify these issues. We will work through the Compatibility Committee to educate the communities as to how these issues might impact encroachment on Fort Drum, and vice versa with issues on Fort Drum that might impact communities. We will also continue to utilize OEA funding to study potential issues before they become full blown threats.

➤ Budget Factors

There is \$50,000 budgeted under OEA for grant revenue and consulting in case we apply for additional OEA funds which may be likely. In addition, we have budgeted about \$85,000 in grant funds from Senator Ritchie to support Fort Drum planning efforts. The balance of federal funds budgeted are to wrap up the current OEA grant which should be finished by July 2019.

Critical Issue #4 – Utilizing Agribusiness Funds

➤ Factors Contributing to Critical Issues

The Authority has \$1 million in a line from the Job Development Authority to make low interest loans to agribusinesses in Jefferson, Lewis and St. Lawrence Counties. We also have approximately \$750,000 still remaining in the North Country Value Added Agriculture Loan Fund funded by an Empire State Development Grant. This fund provides 1% fixed loans for real estate and equipment. This fund is available for the 7-county north country region. With the growth in agribusinesses in the north country these funds are underutilized.

➤ Recommendations

Staff will reach out to more agri-lenders and economic development organizations. We will focus on opportunities and events to promote these programs.

➤ Budget Factors

There would be no impact on the budget other than an increase in loan interest income if we are able to lend more funds.

Critical Issue #5 – Community Development Loan Fund

➤ Factors Contributing to Critical Issue

In 2018, staff identified an issue with the Community Development Loan Fund. Simply put, as we have been taking in more state grants we have been putting them in Company 52 which is known as the Community Development Loan Fund. Within the CDLF there are really two pots of funds-state funds to be used for loan programs, and local funds to be used for Authority projects.

➤ Recommendation

The Authority auditor will review staff's allocation of the funds. We would then recommend setting up another company to track the local funds in the CDLF. The state funded loan programs would remain in Company 52. This will provide clearer accountability and transparency to the CDLF funds.

➤ Budget Factors

We will create a new company for the local CDLF funds. The CDLF budget will be allocated between co. 52 and the new company. The funds in co. 52 will become permanently restricted. The funds in the new company are board restricted.

Critical Issue #6 – Bridging State Grants

➤ Factors Contributing to Critical Issue

Almost all NYS grants are on a reimbursement basis. This is posing an issue for partner municipalities and not-for-profit organizations. They need to have the ability to bridge the grant funds. Municipalities may be able to issue a BAN, however not-for-profits cannot. It is more difficult for not-for-profits to obtain bank financing to bridge these grants as well.

➤ Recommendation

The Authority has resources to assist municipal partners. Staff will work closely with municipal partners and not-for-profits to identify opportunities where we might be able to utilize local CDLF funds to bridge NYS grants. These projects provide economic stimulus in their community as well as aid in overall community development.

➤ Budget Factors

No budget impact other than loan interest income would increase under the new company for local CDLF funds.



FY 2019-2020 Budget Telecom Critical Issues

Critical Issue #1: Changing industry/North Country Update

Factors:

- The telecom industry continues to evolve, and the pace of change is accelerating.
- Consolidation – Windstream, our second largest customer, has acquired several Upstate NY companies including Intellifiber and PaeTec. Firstlight acquired Finger Lakes Technologies, ION, and Sovernet. Crown Castle acquired Fibertech and Lighttower.
- Lower Prices – The consolidation, combined with the continued growth of Spectrum, has led to more choice/lower revenue. Although our customer retention is high, as contract terms end we have to lower prices to keep our existing base. This year, we anticipate continuing the Telemedicine networks, but expect a 40% reduction in revenue. We also have several ATT and Verizon wireless towers coming to end of term and expect lower revenue.
- Increased competition – The mergers noted above have led to a few very large CLEC's operating in Upstate NY. In addition, the NY State Broadband program has allowed several other service providers to expand their fiber network in our footprint.

Recommended Action:

- We are not recommending any specific action based on these industry trends. This is an awareness issue for the Board. It also provides insight into why we are seeing circuit growth that exceeds revenue growth.

Risk Assessment:

- Loss of revenue if we do not stay competitive.
- Lower margins on new circuits.
- Circuit growth/increased bandwidth will require investment in more equipment.

Critical Issue #2: Boonville Central Office

Factors:

- We currently serve the southern Lewis County area via a 36 fiber cable that is spliced into our Lowville to Utica span. That fiber is almost fully utilized.
- We serve 15 customers currently, with 5 new ones scheduled next year. The existing customer base includes 8 cell towers. The 5 new customers will exhaust the existing Boonville extension, requiring either a new Central Office or a fiber overbuild.
- The existing customers are served via long, non-diverse links. This is especially critical for the 8 cell towers.

Recommended Action:

- Construct a new Central Office in the Boonville area for a budgeted amount of \$200,000.



Risk Assessment:

- Inability to deliver services to new customers in the area.
- Reduced reliability for our existing customers.

Critical Issue #3: Fiber Assignment Database upgrade**Factors:**

- Current fiber assignment database was custom built by an Authority engineer. The engineer plans to retire in the next few years.
- The system is built using MS Access, and we are nearing the data capacity of the Access database.

Recommended Action:

- Budget \$30,000 to hire a consultant to evaluate our options with a goal of converting the data to a new system that will allow for growth and enhanced functionality.

Risk Assessment:

- The fiber assignment database tracks all our facilities. Losing that system would result increased costs to add customers and to repair troubles.
- Significant reputation risk if we are unable to identify which customers are involved in a maintenance activity or outage.

Critical Issue #4: Adams to Lacona, Altmar to Pulaski project**Factors:**

- Our existing network connection to Syracuse is provided via an IRU from Frontier. The cable is almost 30 years old and is starting to fail.
- The cable has become brittle in areas and has failed several times over the past few years.
- The existing agreement will terminate in 4 years.
- Approximately 60% of all network services flow through this link.

Recommended Action:

- Enter into an agreement with Frontier to allow us to build new fiber by overlashing their existing fiber.
- Cost to complete this work is \$250,000.

Risk Assessment:

- If the fiber between Syracuse and Watertown fails we will lose a considerable number of our customers resulting in major losses in revenue and customers.

Water Quality Critical Issues FYE 2020

Critical issue: Space at WPS

➤ **Factors:**

- WQ has acquired new equipment - Sewer Jetter, Back up Pump, New Camera System, and Ground Penetrating Radar, Crane/Maintenance Truck.
- WQ will has 18 employees total. Traditionally SLC Operators stayed in SLC, they now will work at WPS or in Jefferson County when there is not work to be done in SLC.
- There is not a place for employees to eat lunch, currently everyone eats at their desk

➤ **Possible Solutions:**

- Remodeling WPS – Office space needed as well as storage space for equipment.
- Hire a consultant to design more storage and office space, use FYE 2020 for design and FYE 2021 for construction.

Critical Issue: Increasing demand for highly certified operators

➤ **Factors:**

- Wastewater and Water Treatment Facilities are becoming more complicated.
- Education requirements are high to obtain the certifications with little experience
- Authority operators with experience are becoming close to retirement
- Experienced operators may not have the computer skills to keep up with newer technology
- This is a problem across the industry and will continue to be a problem for years to come.

➤ **Possible Solutions:**

- Recruit operators from large complicated facilities(higher certifications) – will need more compensation
- Require higher education requirements – will probably require more compensation
- Increase Authority training budget to provide more technical training or college coursework
- Hire more employees than needed so they can spend more time at facilities to gain experience.

Critical Issue: Army Waterline Disinfection Byproducts

➤ **Factors:**

- Long detention time from the AWL to outside customers
- Source – Black River
- Improper or inadequate flushing techniques by municipalities purchasing water
- Concentration limits could become even more strict

- USEPA and NYSDOH have expressed concerns to all City of Watertown water users.
- Ft. Drum needs an alternate source to their wells.
- **Possible Solutions**
 - Installing an inline skid to strip out DBP
 - Installing aerator in tank at BPS 2 to strip out DBP
 - Chemical additives
 - More flushing by customers – wasting water

Critical Issue: Valves failing on Regional Waterline

- **Factors:**
 - Valves have bolts that are not made of stainless steel
- **Possible Solutions:**
 - Replace bolts on valves before they fail, work with municipalities to keep costs down.
 - Replace bolts as they fail

Critical Issue: Security at Warneck Pump Station

- **Factors:**
 - Cameras do not cover all areas of WPS
- **Possible Solutions**
 - Install more cameras

Critical Issue: Public perception of the Authority

- **Factors:** Misinformation, public and municipalities do not understand the benefits the Authority provides
- **Possible Solutions**
 - Continue to provide quality service to our current customers.
 - Provide quality service to new customers, going beyond the scope of services if needed.
 - Continue to seek out new potential customers and provide quality service
 - Educate customers and potential customers.
 -

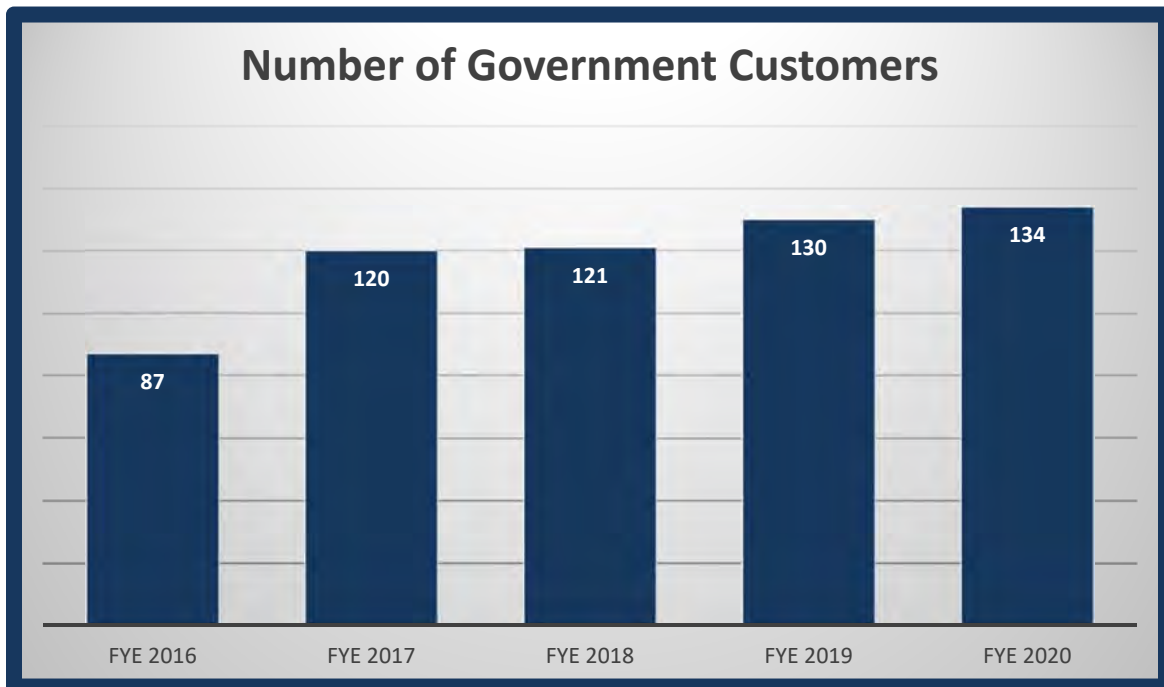
APPENDIX VI



PRELIMINARY BUDGET OVERVIEW

The Authority, through the third quarter of the fiscal year, continues to experience sustainable revenue growth and acceptable expenditure levels. This is based upon continued relationships with county partners and the addition of new government partners.

These partnerships exist at the federal, state, county and municipal levels of government, ranging from the Department of Defense to Fort Drum Garrison, US Customs, New York Power Authority, and over 130 municipality agreements.

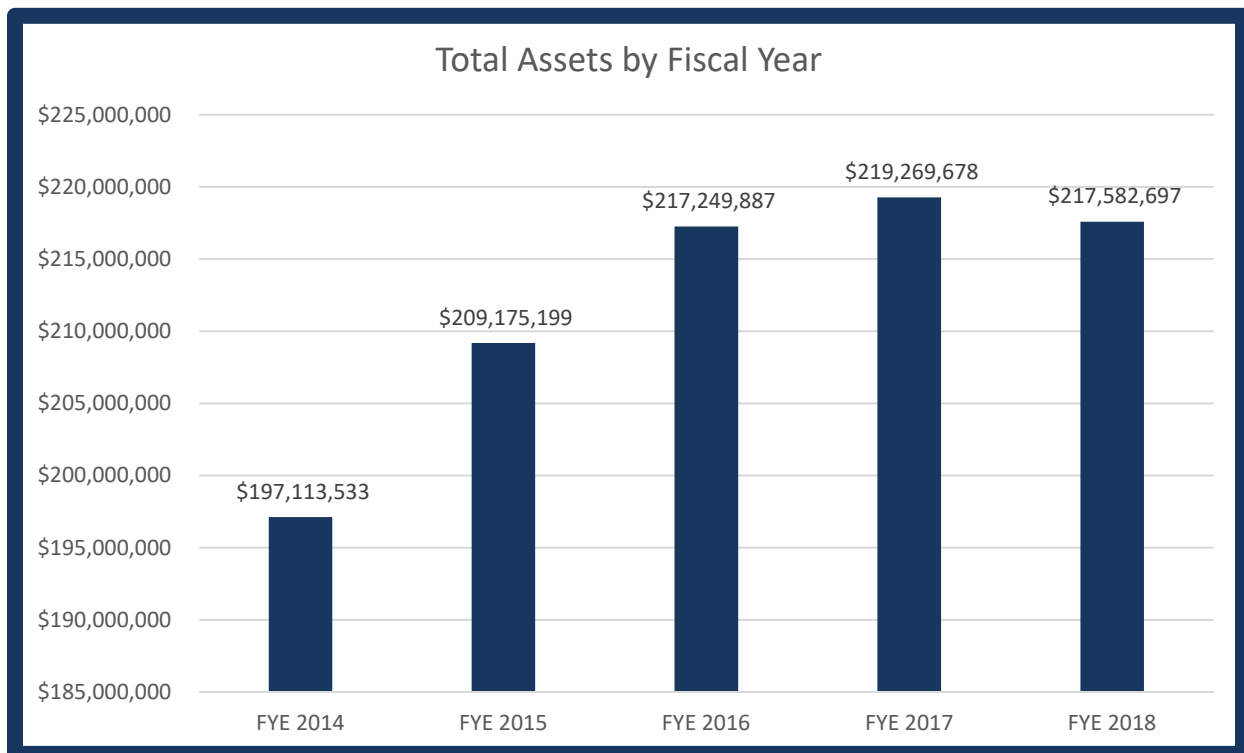


The success of this sustainable growth is the Authority's commitment to mutual agreements for mutual benefit. This flexibility allows both parties to adjust as warranted. As a result, old contracts are completed and new contracts replace them, with a net gain over an extended period of time.



In the fourth quarter it is projected that service revenues across divisions will be strong, even when faced with the issues of Telecommunications competition and billable staff hours in Engineering. These declines in revenue are offset by another year of projected solid waste volume growth and corresponding revenues.

As the fiscal year nears its close, financial strength and sustainability are directly attributable to planned growth in services and a policy of balanced self-sufficiency.



This year's budget maintains the current level of partnership service with minimal growth anticipated or planned. Therefore the operating budget will have primarily inflationary growth.

The exception to this situation is the proposed consideration of the operational expense for a Recycling Transfer Station in Lewis County. It is anticipated to be operational by June, FYE 2020. The initial year of operations will be supported by Authority funds, allowing the county partners to invest local recycling fees, improving their collection systems.

The operating budget reflects revenue reductions in Water Quality, due to reduction in the flow rates for sewer and water, both of which are offset by reduced expenditures for purchase of the commodity. Engineering also is experiencing revenue reductions as several major projects and contracts are completed. Engineering does reflect new contracts and reduction of staffing to mitigate the revenue adjustments.



The capital budget anticipates significant investment, utilizing a combination of capital reserves and debt. It is anticipated the completion of the landfill expansion (\$11.1 million pre-bid estimate), the recycling transfer station (\$1.8 million pre-bid estimate), and the landfill closure (\$3.4 million pre-bid estimate), will require the bulk of these resources. In addition there is a \$1.3 million pre-bid estimate for heavy landfill equipment that requires replacement, for a total Materials Management capital budget of over \$18 million.

The next largest capital project is for the Telecommunications network at \$2.2 million; the remaining divisions are all inclusive at \$1,040,000.

A strong element of this balanced, sustained growth is the management of capital costs, utilization of debt, and application of reserves. Annually, to the extent possible, the Authority adds to the reserve funds for critical capital investments like Materials Management and Telecommunications. While these reserves are pointed to by some as excessive for the Authority, the reserve funds are a combination of statutory requirements and Board designation. These essential reserves have allowed the Authority to avoid any chargeback to the partner counties for solid waste operations and to avoid the annual cost of catastrophic loss insurance for replacement of the telecommunications network by essentially self-insuring and earning investment income from the reserve.

It is anticipated the total \$21 million capital budget will entail approximately \$10 million in debt insurance, \$10 million in reserves, and the balance from operation reimbursement. This equals a projected reserve reduction of 15%.



BUDGET INITIATIVES

➤ Administration – Information Technology

The Authority budget anticipates future investment in offsite data backup and storage. The current dual locations will be expanded to include an additional backup to the cloud-based network. This will not only strengthen our data protections, but will enhance our backup and data recovery solutions.

➤ Administration – IT Penetration Test

The Authority will retain the services of an “ethical hacker” to conduct penetration testing of its information technology and telecommunication systems. The individual will attempt to hack, penetrate, and compromise our systems as a preventative measure and extension of our protective efforts.

➤ Administration – IT Restructure

The budget reflects the inclusion of Information Technology in the Administration’s budget rather than Technology/Telecommunications. The cost, as are existing administrative costs, will be allocated to all divisions as an administrative expense.

➤ Administration – Office Space Alternative

The Authority will focus on working with NYSOGS to secure additional space within the Dulles State Office Building. If the Authority is unsuccessful in securing adequate space within reasonable terms, it shall then commence design and construction of an addition to its Warneck facilities.

➤ Finance – Capital Bonding – Landfill

The Authority will be advancing another phase of the new landfill construction. The Authority planned to finance this project with a combination of capital reserves and bonding. To date, the initial phase of the ancillary facility was constructed utilizing bond funds, the second phase was completed utilizing capital reserves, and the final phase will be a combination of capital reserves and issuance of new bonds.

➤ Finance – Interest Earnings

The Authority has budgeted the interest earning at higher rates than recent years based on improved market conditions. However, interest earnings in Materials Management are decreasing from prior years due to lower reserve balances after capital obligations.



➤ **Information Technology – Software Centralization**

The budget anticipates the coordination of all software and hardware purchases throughout the Authority by IT. Costs will be charged back to the end-users, however, the Authority-wide coordination will enhance and improve application decision making and oversight.

➤ **Materials Management – Energy Revenues**

The Authority has annually received energy revenues from the conversion of landfill gas to electricity. This revenue reflects significant decline due to the improving energy markets. While some mid-year improvement is expected, the long term projections are not improving, based upon anticipated pricing.

➤ **Materials Management – Environmental Restructure**

The Division will restructure its environmental unit to incorporate our recycling initiatives with environmental compliance. The initiative will incorporate the environmental coordinator from Engineering and transfer all duties being performed for Materials Management, including air quality monitoring, Part 360 reporting, hydrogeological monitoring, and regulatory permits.

➤ **Materials Management – Recycling Transfer Station**

The Authority will be establishing a single-stream recycling transfer station for the regional collection, consolidation and transportation of recyclables. The Authority will assume transportation costs to relieve the counties of the expense.

➤ **Materials Management – Single Stream Capital**

The Authority authorized a financial investment to recognize the recycling efforts of the county partners by establishing a program of capital cost-sharing up to 50% or \$600,000 of the project. St. Lawrence County is considering participation and the budget reflects the maximum appropriation, offset with carbon credit reserve funds.

➤ **Materials Management – Waste Diversion**

The Authority specifically budgeted funds for Waste Diversion activities this past fiscal year. The initial appropriations were estimates to be evaluated during operation. This year's budget continues the Authority's commitment to Waste Diversion but refocuses the appropriations based upon a year of operational experience.

➤ **Regional Development – Community Development Funds**

The Authority, pursuant to Chapter 53, Law of New York 1990 Aid to Localities, has established the Community Development Loan Fund. The loan fund was a repository for state funding and Authority project money. The funds have now been segregated and reconciled, providing for a state-funded Community Development Loan Fund and an Authority-supported Economic Development Loan Fund.



➤ **Regional Development – GIS Data Sharing**

The Authority has entered into a Memorandum of Understanding with the Fort Drum Garrison for GIS data sharing. As an element of its community planning and land use compatibility efforts with Fort Drum, the Authority will host Fort Drum data on its GIS database, available to the communities and the public.

➤ **Regional Development – Compatibility Committee**

The Authority has established a Compatibility Committee, bringing together local governments and Fort Drum in discussions of land use compatibility and planning. To foster increased local communications the Authority will encourage the active participation of local elected officials.

➤ **Regional Development – Agribusiness Support**

The Authority has increased the availability of agriculture related grants and loans. Multiple programs and lines of credit are available through the Authority's Regional Development Division.

➤ **Telecommunications – Central Office**

The Authority's telecommunications network connects 45 central offices throughout the network territory. The central offices serve to boost the circuit capacity of long, diverse network links. An additional central office will be added in Boonville to service southern Lewis County and the surrounding area.

➤ **Telecommunications – Dark Fiber Revenues**

The Telecommunications dark fiber revenues reflect a significant increase over the current year, growing by 270%. The revenue additions of new contracts with the New York Power Authority and Seaway Development Corporation will successfully offset completed contracts with Northern Radiology and Alcoa.

➤ **Telecommunications – Fiber Assignment Data Base**

The Division's current fiber assignment tracking system is a database developed internally using MS Access. It was built and is maintained by our Facilities Director, who is scheduled to retire. This project will convert this customized system into a more standardized tracking system, utilizing outside expertise.

➤ **Telecommunications – Lewis County Network**

The Authority partnered with Mohawk Networks to provide initial wireless telecommunications in areas of Lewis County. This year Mohawk Networks has received state funds and will be building an additional 30 towers, connecting to the Authority network and circuits.



➤ **Telecommunications – Thousand Islands Bridge Authority**

The Authority embarked upon new construction from our existing fiber network in Alexandria Bay to the Canadian border on Wellesley Island, utilizing the Thousand Islands Bridge Authority (TIBA) crossing. This was a joint project with the TIBA to provide services to a new Welcome Center, TIBA facilities, and enhance security. A Phase II is proposed to allow for a Canadian interconnect, which will provide an alternative route to Canada for customers in the North Country seeking less expensive internet access.

➤ **Water Quality – Army Water Line Valves**

The Authority has initiated the replacement of 18 mainline insulation valves and bypass piping with bypass valves on the Army waterline. The project was commenced over four capital budgets to first acquire the replacement valves. This year's initiative will be the excavation and removal of old valves, and installation of new valves. Final cost will be based upon bid prices.

➤ **Water Quality – Chaumont River Crossing By Pass**

This is a connection to the Village of Chaumont's underwater river crossing for emergency use in case of a failure of the Regional Waterline that crosses the river affixed to the bridge. The NYSDOH is requiring the Village of Chaumont to connect the Regional Waterline for use as a by pass in the case of an emergency. The municipal partners of the Regional Waterline agreed to pay for the connection portion of the project.

➤ **Water Quality – Disinfection By-Products**

The Authority, along with other municipalities in the region, met with the US Environmental Protection Agency (USEPA) to discuss solutions to the problem of chemical residuals in the treated drinking water. EPA encouraged the municipalities to share best practices and work together, acknowledging there is no known silver bullet. The Authority will add diffusion blowers to its water tanks to improve aeration.

➤ **Water Quality – Water Information Management System (WIMS)**

The budget anticipates an appropriation for Army Sewer and Water, with the purchase of a software system which will allow for the calculation and reporting of flows. This will enable the division to eliminate manual reporting, increasing accuracy and efficiency.



HUMAN RESOURCES

➤ **Administration – Information Technology**

The Administrative salaries reflect the inclusion of Information Technology personnel. The three positions, previously budgeted in Telecommunications, are more appropriately reflected as administrative costs, shared and allocated across all divisions.

➤ **Engineering – Environmental Coordinator**

The Engineering position of environmental coordinator is being reassigned to Materials Management, and the duties are being restructured as an element of environmental restructuring.

➤ **Engineering – Management Services**

The Engineering salaries for Water Quality Management Services are being reduced, to reflect the retirement of one and one-half senior operators. The Division has been training personnel to transition upon retirement; the wages reflect the continuation of a single part-time person, if needed.

➤ **Materials Management – Recycling Transfer Station**

The Authority is establishing a new initiative, the operation of a Regional Recycling Transfer Station. The Authority will operate a collection, consolidation, and transfer point for recyclables from the three counties. The budget reflects a total of two (2) new positions for operations.

➤ **Technology - Information Technology**

The Administrative salaries reflect the reallocation of Information Technology personnel to Administration. This more accurately reflects the cost of Telecommunications in an increasingly competitive pricing environment.

➤ **Wage Pool**

The budget reflects the annual wage pool at 4% of payroll, as provided in the personnel policies for merit-based wage adjustments, reclassifications, longevity and all other adjustments.



➤ **Medical Insurance**

The Authority continued with the high deductible (self-insurance) health care plan through Excellus Blue Shield.

<u>Coverage</u>	<u>Employee</u>	<u>Authority</u>
Individual	\$2,132.00 – 26%*	\$ 6,131.00
Employee/Spouse	\$4,966.00 – 30%	\$11,560.00
Employee/Children	\$4,472.00 – 30%	\$10,459.00
Family	\$6,318.00 – 30%	\$14,725.00

*The amount for individual contribution is limited by the Affordable Care Act.

A health insurance stipend of \$3,750 (unchanged) is paid annually to employees with documented health coverage provided by a plan other than the Authority's.

➤ **Post Retirement Benefits**

The Authority operates as a true enterprise fund. Consequently, unlike many municipal governments, the Authority annually funds its liability for post-retirement benefits. The Authority retains the services of an actuarial firm which provides the projections biannually. The rate remains stable again as the Authority has reduced retirement exposure and contained health insurance.

➤ **Retirement**

The Authority's retirement benefit rate continues to decline as employees retire and new employees are placed in Tier 6.

Tier 1	1	21.4% Payroll
Tier 2	0	19.5%
Tier 3	1	15.8%
Tier 4	47	15.8%
Tier 5	9	13.2%
Tier 6	26	9.3%

➤ **Workers' Compensation**

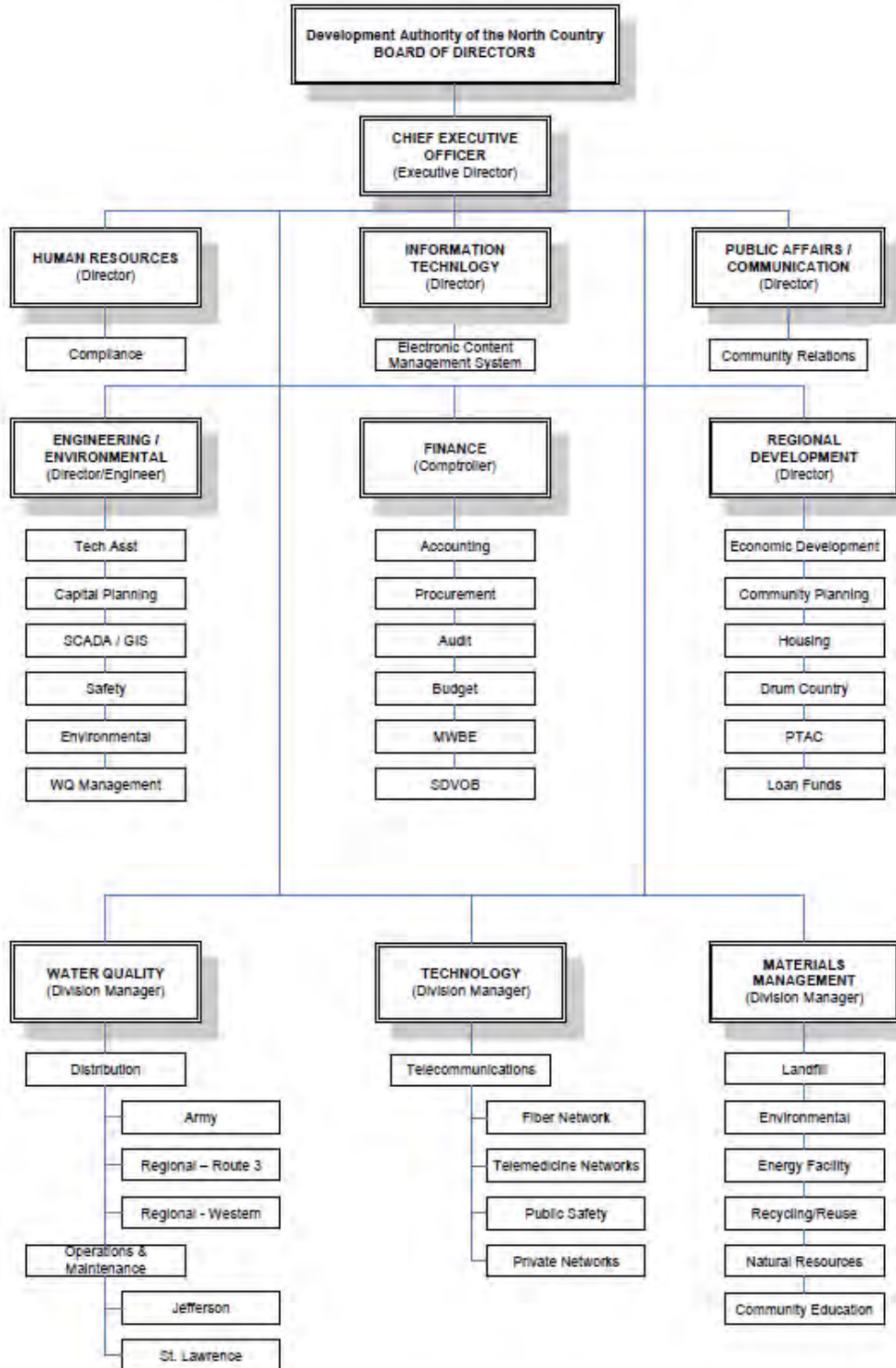
The Authority purchases workers' compensation at rates as a percentage of payroll, based upon occupational classification. Following an audit this year, the new rates are as follows:

Administration	.19%
Regional Development	.19%
Materials Management	11.01%
Telecommunications	.19%
Water Quality	9.26%
Engineering	9.26%

This is a significant increase for Engineering based on classification change



ORGANIZATION FUNCTION CHART





Administration Division Budget Elements

- **Administrative Allocation** - The discontinuation of allocating Administrative wages to accommodate the cost calculations for the DCAA audits results in the divisions reflecting increased administrative allocations, which now include the wages. This year's allocation increases with the inclusion of information technology costs including personnel.
- **Administrative Assessment NYS** - The budget anticipates a continuation of the NYS Administrative Assessment in the amount of \$122,000. The assessment has remained the same for six years, for cost recovery.
- **Administrative Wages** - The allocation of administrative wages was modified last fiscal year to accommodate the cost calculations for the DCAA audits. It is modified again this year to better reflect centralized services allocation of costs including Executive, Finance, Human Resources, Public Affairs, and now Information Technology. The increase in appropriations is a result of position transfers, not new positions.
- **Computer Replacements** – The budget anticipates the continuation of our current planned computer replacement on a 3-5 year schedule based upon utilization.
- **Credit Card Processing Fee** - The Authority entered into an agreement to accept credit card payments at the request of the US Army and US Customs. Processing fees are paid for the credit card and collected from the customers.
- **FDRLO Dues** – The Authority has annually supported FDRLO at the four star level of \$750 annually. Under a revised rate membership structure, the annual membership has increased to \$2,500 for equivalent membership.
- **Insurance Renewals** – The budget reflects annual liability insurance renewals. The total for the 12 types of coverage is \$427,132 for an increase of \$26,033 or 6.5%.
- **Interest Earnings** – The budget reflects a continued improvement in interest earnings over the prior year. The increase in earnings is beneficial for offsetting the expense of administrative allocations.
- **Legal Fees** - The Authority will be completing a request for proposal process for general counsel. This was last completed five years ago, it is anticipated the rates will increase.



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- **Mark to Market** – The Authority’s financial statements reflect the GAAP of mark to market adjustments. This reflects interim market changes of investments. It is not reflected in the budget because the Authority holds all its investments to maturity and receives full value.
 - **MWBE** – The budget anticipates continued effort to maintain the Minority Women Business Enterprise (MWBE) goal plan. The Authority received its second MWBE report card and received another “A” grade, based on an evaluation of compliance criteria.
 - **Office Space** – The budget reflects the addition of office space leased from NYSOGS. The additional square footage adjacent to existing Authority space will accommodate space needs while the Authority continues to negotiate with OGS.
 - **Operating Systems** – The Authority relies heavily upon technology to perform many of its daily operations efficiently. Consequently, the budget provides for significant investments in operating systems. Major systems include Microsoft Dynamics SL (Finance), NexGen, Paradigm, ECMS, GIS, and SCADA.
 - **Public Employees Safety and Health (PESH)** - The Authority has added additional locations as reportable PESH sites due to increased PESH monitoring requirements. In addition to Authority-owned sites Warneck and Materials Management, worksites in Clayton, Carthage, Ogdensburg and Malone for Engineering, Heuvelton and Clifton for Water Quality, and Keesville for Telecommunications are reportable PESH sites.
 - **Service-Disabled Veteran Owned Business (SDVOB)** – The state legislature has enacted statutory requirements for minimum purchasing from SDVOB. Similar to the MWBE program, the Authority is required to develop an annual plan, track, monitor, and report SDVOB purchasing.
 - **Sexual Harassment Training** - In compliance with the New York State Law requiring sexual harassment prevention training, the Authority conducted three training sessions for all employees, and the budget anticipates three in the upcoming year.
 - **Vehicles** – The Authority is maintaining its vehicle replacement schedule and vehicle rotation among the divisions with the budgeted replacement of six vehicles. Used vehicles are publicly auctioned.



Administration Division Capital Projects

APPENDIX B
ADMINISTRATIVE CAPITAL PROJECTS

Project Number	Project Description	Fund	Prior Approval	Budget FYE 2020	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024
	Fleet Vehicles	O		\$ 166,200	\$ 124,000	\$ 158,300	\$ 163,200	\$ 124,000
	Server Replacements	O		\$ 34,000	\$ 18,000	\$ -	\$ -	\$ 40,000
	Voice Upgrade	O		\$ -	\$ -	\$ 50,000	\$ -	\$ -
TOTAL ADMINISTRATIVE				\$ 200,200	\$ 142,000	\$ 208,300	\$ 163,200	\$ 164,000

Fund Description
O Operating Investments

- **Fleet Vehicles** – The Authority is maintaining its vehicle replacement schedule and vehicle rotation among the divisions with the budgeted replacement of five vehicles. Used vehicles are publicly auctioned.

- **Server Replacements** – The Authority is maintaining its server replacement schedule among the divisions with the budgeted replacement of servers.



Materials Management Division Budget Elements

- **Asset Management Capital** – The Authority has completed an asset management plan for the Water Quality Division and Warneck Pump Station, utilizing the Engineering Division. This year, the budget anticipates Water Quality maintaining its plan and a new plan being developed for the Materials Management Division.
- **Diesel Emission Fuel (DEF)** – The EPA Tier 4 requirement for DEF requires an additive to heavy equipment fuel which is reflected in the budget.
- **Environmental Coordinator** – The Division has accepted the transfer of the Environmental Coordinator position from Engineering. The position has been previously supported by an engineering allocation to materials management. The proposed restructuring is an element of reassigning the workload within Materials Management, environmental and recycling positions.
- **Equipment Standardization** – The Board authorized the standardization of heavy materials management equipment to achieve operational cost savings and employee safety goals. The budget anticipates documentation to support construction of the standardization.
- **Generator** - The new generator installed as a capital project is now operational, providing much more functionality with five alarm/monitors available through SCADA.
- **Household Hazardous Waste** – The budget anticipates the continuation of the household hazardous waste collection days conducted in each county of the region at no expense to the counties.
- **Leachate Flows** – The leachate flows did not decline as anticipated, largely due to periods of extensive and prolonged heavy precipitation. Further complicating the matter the City of Watertown limits our discharge under high flow conditions. The Division has added a contract with the City of Rome and is transporting leachate to the Rome Waste Water Treatment Plant, in addition to Watertown.
- **Landfill Gas to Energy (LFGTE)** - The budget reflects the reduction in LFGTE revenues due to energy markets. The approximately 25% reduction is due to new competitive pricing and an increase in supply.
- **Single Stream Recycling Incentive** - The budget includes recommendations to assist the partners with incentives to continue single stream recycling. The partners are facing declining markets producing less returns and recyclables. This increases the costs for recycling, therefore, the Authority has recommended increasing the incentives to the county governments and local governments that recycle.



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- **Waste Composition Audit** - The budget anticipates another waste composition audit for Jefferson County. This is a continuation of regional and county audits to track, monitor and document the Authority's recycling efforts.
 - **Waste Diversion** – The Division specifically budgeted several waste diversion activities to better identify program costs. This year the effort is continued and better reflects actual costs based on prior year expenditures.



Materials Management Division Capital Projects

APPENDIX B MATERIALS MANAGEMENT FACILITY CAPITAL PROJECTS

Project Number	Project Description	Fund	Prior Approval	Budget FYE 2020	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024
20154	Design/Construction - Expansion	CAP/DEBT	\$ 8,582,000	\$ 11,847,696	\$ 100,000	\$ -	\$ -	\$ -
20165	Closure IV	C	\$ 100,000	\$ 3,300,000	\$ -	\$ -	\$ -	\$ -
	Recycling Transfer Station	CAP		\$ 1,800,000	\$ -	\$ -	\$ -	\$ -
	Radiation Detection System Implementation	R	\$ 20,000	\$ 55,000	\$ -	\$ -	\$ -	\$ -
20105	Natural Habitat Enhancement	CC	\$ 227,170	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Equipment: Articulated Hauler	R		\$ 500,000	\$ -	\$ 575,000	\$ -	\$ -
	Equipment: Waste Dozer	R		\$ 450,000	\$ -	\$ -	\$ 550,000	\$ 550,000
	Equipment: Sweeper	R		\$ 225,000	\$ -	\$ -	\$ -	\$ -
	Equipment: Portable Litter Fencing	R		\$ 70,000	\$ -	\$ -	\$ -	\$ -
	Equipment: Litter Vacuum w/Power Unit	R	\$ 75,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -
	Equipment: SCADA Transmission Devices	R		\$ 30,000	\$ -	\$ -	\$ -	\$ -
	Equipment: Wheel Loader	R		\$ -	\$ 400,000	\$ -	\$ -	\$ -
	Equipment: Main Snow Blower	R		\$ -	\$ 400,000	\$ -	\$ -	\$ -
	Equipment: Leachate Truck Tractor	R		\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
	Equipment: Leachate Tank Trailer	R		\$ -	\$ 85,000	\$ 90,000	\$ 95,000	\$ 100,000
	Equipment: Landfill Compactor	R		\$ -	\$ -	\$ 600,000	\$ -	\$ -
	Equipment: Hydraulic Excavator	R		\$ -	\$ -	\$ 325,000	\$ -	\$ 400,000
	Equipment: Main Flare Replacement	R		\$ -	\$ -	\$ 300,000	\$ -	\$ -
	Equipment: Wheeled Excavator	R		\$ -	\$ -	\$ 300,000	\$ -	\$ -
	Equipment: Water Truck	R		\$ -	\$ -	\$ 60,000	\$ -	\$ -
	Equipment: Sewer Jet/Vacuum Truck	R		\$ -	\$ -	\$ -	\$ 310,000	\$ -
	Equipment: Hydro Seeder	R		\$ -	\$ -	\$ -	\$ -	\$ 100,000
TOTAL MMF			\$ 9,004,170	\$ 18,327,696	\$ 1,185,000	\$ 2,300,000	\$ 1,005,000	\$ 1,350,000

Fund Description(s)

C	Closure Reserve	R	Replacement Reserve
CC	Carbon Credit Reserve	LG	Landfill Gas Reserve
CAP	Capital Reserve	DEBT	Debt Issuance

➤ Materials Management – Radiation Detection System

The NYSDEC has adopted new Part 360 regulations which require all facilities to be able to detect any radioactive materials trying to enter the landfill site. The requirements mean the Authority will invest in a new radiation detection system, which will be located near the weigh station scales.





➤ **Materials Management – Phase IV Closure**

The previous capital budget appropriated funding to commence the design for the permanent capping and closure of Cell 11. The design and construction is awaiting NYSDEC permit approvals.

➤ **Materials Management – Landfill Expansion II**

The single largest and continuing operation of the Development Authority is the regional solid waste landfill. The landfill is completing its initial 27 years of operation and commencing a second phase projected for another 40 years of useful life. The activities and process remain unchanged: project, plan, permit, design, and construct, followed by closure. This year will transition from the old landfill to the new footprint, including new construction and planned closure of the old footprint.

To date, the investment in the new landfill is \$8 million for the ancillary facilities, \$8 million for Phase I construction of the site, and \$11 million for Phase II. A combination of reserve appropriations and bonds have been utilized for financing.

This year's construction will focus on the cell construction, the liner system, the leachate collection system, the site piping, the pump and storage building, a fueling facility and an electrical system expansion.





➤ **Materials Management –Recycling Transfer Station**

The Authority is planning to acquire a centrally located site for consolidation of recyclable material for transport to single stream processing facilities in Utica and Syracuse. The objective is to share resources to support recycling and reduce transportation costs.

While there is a significant capital expense, it entails one-time expenses for real estate acquisition, site improvements, and equipment purchase. These expenses will be supported by capital reserve and carbon credit reserves.





Telecommunications Division Budget Elements

- **Asset Management** – The budget anticipates the next division to complete its Capital Asset Management Plan (AMP) will be Telecommunications with the assistance of the Engineering Division.
- **Cell Tower Network Connections** – The budget anticipates continuation of the connection of cell towers to the Authority’s broadband network for backhauling to the wireless carrier central offices. Telecommunications is presently connecting and serving 104 cell towers throughout the North Country with 20 planned for year.
- **Cyber Security** - The budget anticipates the separation of the Authority and SCADA networks to enhance cyber security. The SCADA network was originally developed utilizing the existing telecommunications network.
- **Dark Fiber Revenue** - The budget projects a significant increase in dark fiber revenues due to the NYPA Contract for operation and maintenance of the newly constructed network.
- **Pole Attachment** – The budget reflects increased pole attachment fees for telecommunications. The utilities have all increased their fees for attachment and processing permits.
- **SCADA Redundancy** – The budget anticipates the Technology Division developing a plan for SCADA back-up utilizing a combination of internal and contractual resources.
- **Utilities Networks** - The Technology Division has completed construction and connection of two large utility networks primarily serving the North Country. These multi-year agreements with New York State Gas and Electric and the New York Power Authority will provide telecommunications connectivity to utility facilities throughout the broader North Country region. The Authority has 20-year agreements which provide for construction costs and maintenance expenses. The budget anticipates Telecommunications maintenance of two command and control networks to be utilized by the regional utilities, which will provide an annual revenue.



Telecommunications Division Capital Projects

APPENDIX B
TELECOMMUNICATIONS CAPITAL PROJECTS

Project Number	Project Description	Fund	Prior Approval	Budget FYE 2020	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024
	Customer Network Construction	R		\$ 450,000	\$ 525,000	\$ 600,000	\$ 650,000	\$ 700,000
	Ethernet Enhancements	R		\$ 250,000	\$ 300,000	\$ 350,000	\$ 200,000	\$ 250,000
	Wireless Tower Service	R		\$ 250,000	\$ 200,000	\$ 200,000	\$ 150,000	\$ 150,000
	Primary Backbone Overlash	R		\$ 250,000	\$ -	\$ -	\$ -	\$ -
	South Lewis Central Office	R		\$ 200,000	\$ -	\$ -	\$ -	\$ -
	Central Office Enhancements	R		\$ 170,000	\$ 100,000	\$ 125,000	\$ 125,000	\$ 125,000
	Emergency Restoration	R		\$ 180,000	\$ 168,000	\$ 176,400	\$ 185,220	\$ 194,481
	Fiber Augments	R		\$ 100,000	\$ 75,000	\$ 85,000	\$ 100,000	\$ 100,000
	Thousand Islands Bridge Authority	R		\$ 100,000	\$ -	\$ -	\$ -	\$ -
	DWDM Upgrade	R		\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000
	DOT - Road Projects	R		\$ 95,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 75,000
	Test Equipment - OTDR & Exfo Test Sets	R		\$ 42,000	\$ -	\$ -	\$ -	\$ -
	Fiber Assignment Database Upgrade	R		\$ 30,000	\$ -	\$ -	\$ -	\$ -
30568	Economic Development Initiatives	R	\$ 290,000	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000

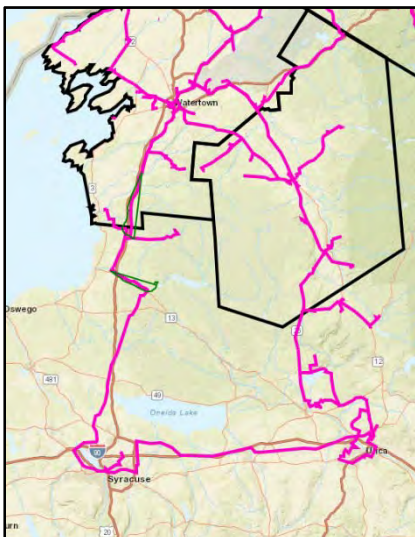
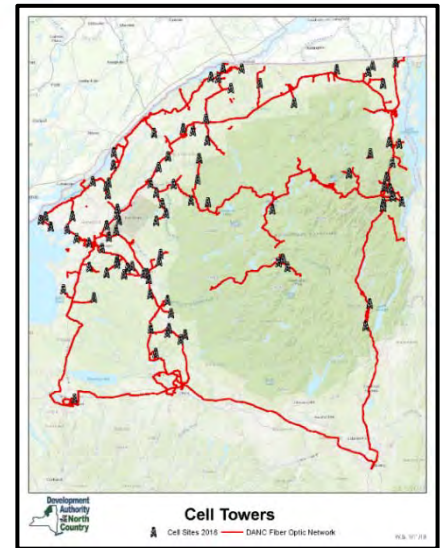
TOTAL TELECOMMUNICATIONS \$ 290,000 \$ 2,197,000 \$ 1,473,000 \$ 1,741,400 \$ 1,515,220 \$ 1,719,481

Fund Description

R Repair & Replacement Reserve

➤ **Telecommunications – Wireless Towers**

This project provides for funding to connect new wireless towers through the North Country. The line of business, to backhaul data, is very positive for our network viability. Our existing wireless service providers have asked for pricing and we are negotiating contracts to extend service to additional locations. This project will also allow the upgrade to 5G wireless network throughout the North Country. The capital costs are estimated at \$250,000.



➤ **Telecommunications – Primary Core Overlash**

In 2004, the Authority leased fiber cable from Frontier Communications. This fiber is the original element of our core backbone network between Syracuse and Watertown. Approximately 50% of all our telecommunication traffic flows through this corridor. This cable is now 30 years old, is very brittle, and failed several times in the past two years. Additionally, the cable is not sufficient to operate some of the new DMDW technology required as bandwidth increases. The capital cost to overlash Frontier is estimated to be \$250,000.



➤ **Telecommunications – South Lewis Central Office**

The fiber capacity to South Lewis – Boonville is almost exhausted, 15 existing circuits with five (5) more in planning stages. Existing circuits are served off the Lowville to Utica network span which exhaust that route as well.

A new central office will provide for growth in Southern Lewis County. It also provides diversity for existing and new customers.

➤ **Telecommunications – Fiber Assignment Database**

The fiber assignment database is exactly what it is called, a database to maintain a record of the assignment of customers to fiber assets. The existing database was originally developed internally by our telecommunications engineer. The individual will be retiring and the Authority is desirous of updating and upgrading to a more standard database.



Regional Development Division Budget Elements

- **Affordable Housing** – The Division has submitted an affordability housing grant application for the Town of Gouverneur and will be pursuing additional housing initiatives for municipalities, upon the municipalities' requests.
- **Agricultural Grant** – The Division will be administering a series of agricultural grants and loans, both Authority and state-sponsored, for the region. An enhanced marketing effort will be initiated.
- **Customer Billings** – The Division is projecting revenue declines due to completion of three major housing contracts in Wilna, Massena, and Tupper Lake.
- **Fort Drum Compatibility** - The Authority has applied for, and anticipates being awarded, federal OEA funding to commence the implementation of the Joint Land Use Study on behalf of the communities and Fort Drum. The federal funds are matched with state funds awarded to the Authority. The funding will support a local government needs assessment for software and other resources to support the compatibility committee, www.FortDrumCompatibility.org.
- **Grant Revenues** – The Division is projecting revenue increases due to Federal OEA and state funding supporting Fort Drum planning, and the Grown and Certified Agricultural grant from New York State. The grant revenue secured by the Division benefits the tri-county region with 86% of all funding.
- **Military Base Retention** – The Authority anticipates funding of \$50,000 from NYS Senate Base Retention to support planning activities at Fort Drum.
- **New York State Loan Funds** – The Division is now managing three regional loan funds for New York State. The revenues are recognized at the time of the loan closure. The budget reflects the anticipated activity over the fiscal year.
- **North Country Alliance (NCA)** – The Authority provides financial and loan underwriting services for the NCA. The budget reflects an increase in revenues due to a contractual adjustment following a competitive RFP.
- **Rural Business Enterprise** – The Authority has previously been awarded federal funds to purchase and lease equipment in three instances. These repayments are to be reinvested in economic development and will support the JLUS, GIS platform, and the Fort Drum Compatibility website.



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- **Software Needs Assessment** - The Authority's Regional Development and Engineering divisions are completing a software needs assessment in consultation with Bergmann Associates. It includes a stakeholder survey and stakeholder interviews. The assessment is funded by federal OEA funds, and it is anticipated any recommended implementation will involve OEA funds and user contracts.



Water Quality Division Budget Elements

- **Administrative Allocation** – Due to the DCAA audit recommendation, the Authority has changed to an administrative allocation which now includes wage and fringe benefits. Consequently, these categories of expense are reduced and the administration allocation, which previously was non-personnel expense only, is all expenses.
- **City of Watertown** – The Fort Drum Garrison accepted the compromise advanced by the Authority to resolve the issue of allowable utility rates incentivized in the DCAA audit findings. The Authority recommended utilization of a “market rate” as established by National Grid in doing so, the Army water and sewer charges were significantly reduced but the City did not lose as much revenue as originally identified. For the Authority it is a pass through expense and the Authority reconciled balances with both parties. The budget reflects reduced expense and revenue.
- **Disinfection By-Product (DBP)** - The Authority, working with the Western Regional Water Line municipalities, agreed to a minimum daily release of 5,000 gallons of water to increase the water movement at the Brownville terminus of the Regional Line. The expense will be incurred by the municipalities in an effort to reduce the disinfection by-product residuals in the water distribution system.

The Authority met with the US Environmental Protection Agency and New York State Department of Health officials to plan a coordinated response to DBP. In addition to Regional Water Line efforts, the division has recommended capital investment in an aerator system at the pump station #2 on the Army Waterline. This will further reduce DBP on the line and allow for greater city water utilization by the Army.

- **Sodium Hypochlorite** – The replacement of the chlorine gas system has reduced exposure and risk to the community and employees; however, the cost of the annual chemical treatment additive has increased by \$75,000.
- **Software WMIS** – The Division will convert from a manual reporting system to an automated system which will increase accuracy and efficiency.
- **Water Quality Contract Revenue** – The division continues to grow its customer base adding the Town of Diana and Town of Pamela, expanding services to US Customs, and is in ongoing negotiations with additional municipalities.



Water Quality Division Capital Projects

APPENDIX B
WATER QUALITY MANAGEMENT CAPITAL PROJECTS

ARMY SEWER LINE

Project Number	Project Description	Fund	Prior Approval	Budget FYE 2020	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024
	WPS Electrical Upgrades	REV		\$ 30,000	\$ -	\$ -	\$ -	\$ -
	WPS HVAC Evaluation and Design	REV		\$ -	\$ 100,000	\$ -	\$ -	\$ -
	WPS General Maintenance for upgrading and rehabilitation	TBD		\$ -	\$ -	\$ 2,000,000	\$ -	\$ -
	ASL Contract 6 Expansion	TBD		\$ -	\$ -	\$ -	\$ 7,850,000	\$ -
TOTAL ARMY SEWER LINE				\$ 30,000	\$ 100,000	\$ 2,000,000	\$ 7,850,000	\$ -

ARMY WATER LINE

Project Number	Project Description	Fund	Prior Approval	Budget FYE 2020	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024
	DBP Removal System	REV		\$ 375,000	\$ -	\$ -	\$ -	\$ -
42036	Mainline Valve Replacement	REV	\$ 450,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -
	BPS 1 & 2 Electrical Upgrades	REV		\$ 15,000	\$ -	\$ -	\$ -	\$ -
	BPS 1/2 SCADA Upgrade	REV		\$ -	\$ -	\$ -	\$ -	\$ 40,000
TOTAL ARMY WATER LINE			\$ 450,000	\$ 540,000	\$ -	\$ -	\$ -	\$ 40,000

REGIONAL WATER LINE

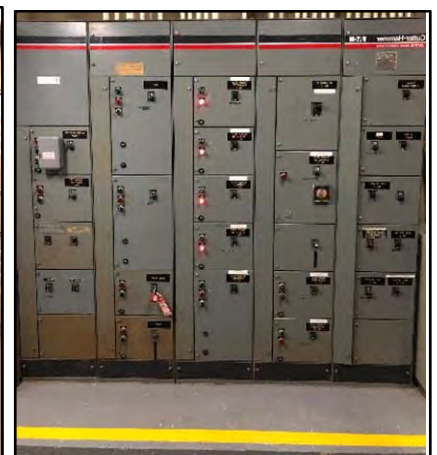
Project Number	Project Description	Fund	Prior Approval	Budget FYE 2020	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024
	Cape Vincent Pump Station Genset Replacement	CR		\$ 100,000	\$ -	\$ -	\$ -	\$ -
	Chaumont River Crossing Bypass	CR		\$ 30,000	\$ -	\$ -	\$ -	\$ -
	RWL Disinfection By-Products Mitigation Study	REV		\$ -	\$ 20,000	\$ -	\$ -	\$ -
	RWL Improvements	REV		\$ -	\$ -	\$ 20,000	\$ 25,000	\$ -
	RWL Water Tower	TBD		\$ -	\$ -	\$ -	\$ 2,500,000	\$ -
	LBPS Genset Replacement	TBD		\$ -	\$ -	\$ -	\$ 200,000	\$ -
TOTAL REGIONAL WATER LINE			\$ -	\$ 130,000	\$ 20,000	\$ 20,000	\$ 2,725,000	\$ -

Fund Description(s)

- REV Revenue
- CR Capital Reserve
- TBD To Be Determined

➤ **Water Quality – Electrical Upgrades – ASL, AWL, RWL**

The electrical code has been upgraded to include a new NF PA 70E Arc flash standard. All electrical devices must be properly identified and labeled under the Arc Flash Standard. All circuit breakers and MCC panels will be inspected at the Warneck Pump Station, Booster Pump Stations #1 and #2, and the Regional Waterline.



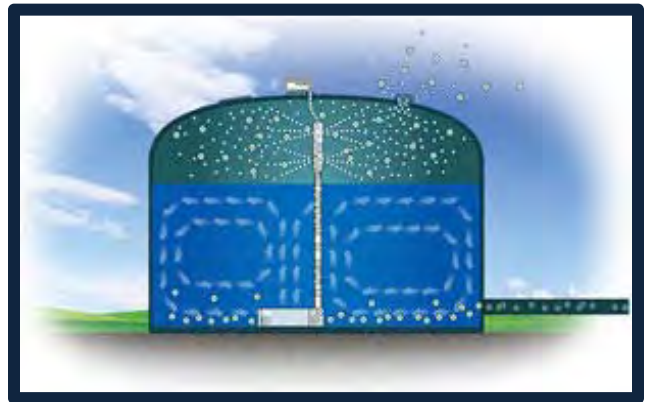


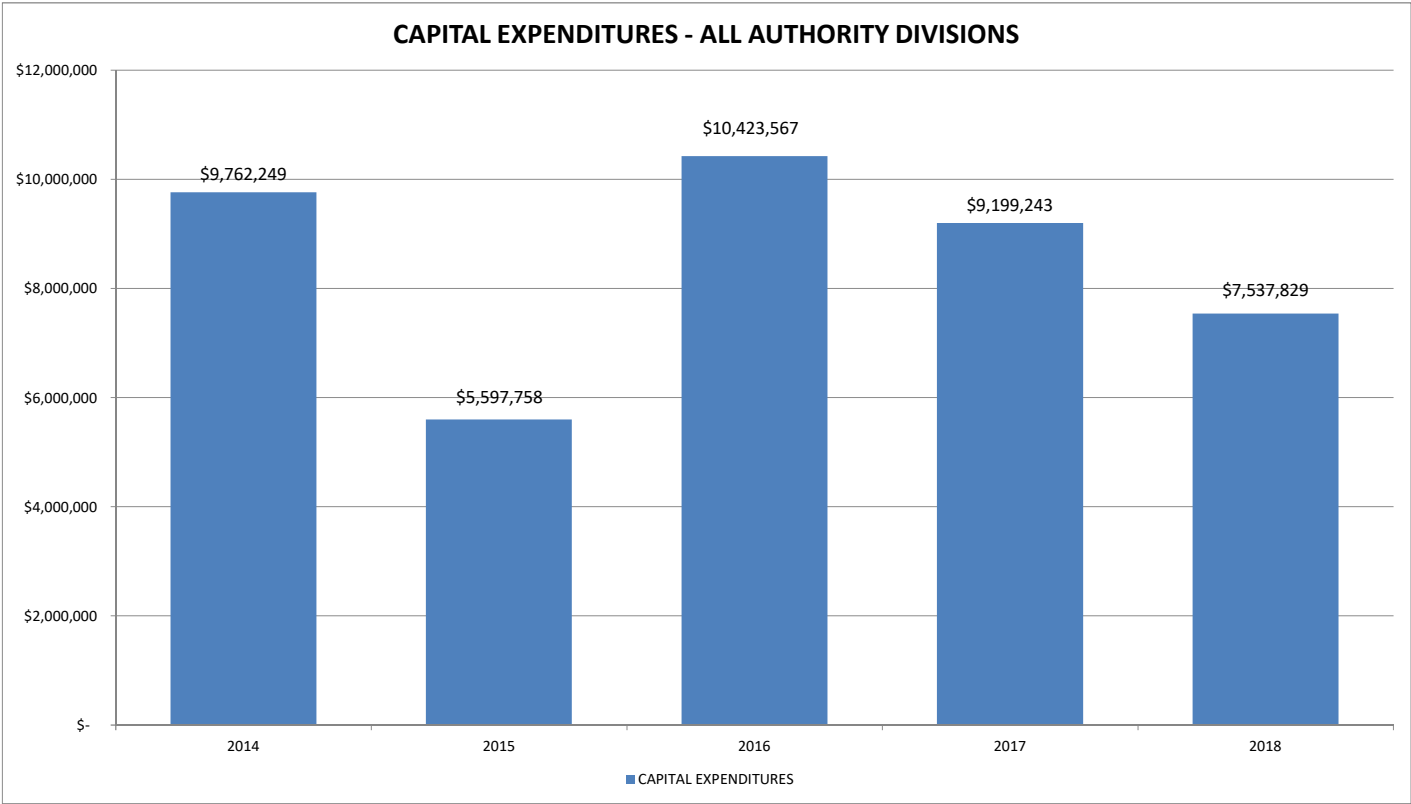
➤ **Water Quality – Pump Station Generator Replacement – RWL**

The original generator at the Town of Cape Vincent Pump Station is more than 25 years old and is reaching the end of its useful life. The emergency backup generator and transfer switch are critical to operate the pump station in the event of a power outage. The Pump Station is a critical facility that supplies water to customers along the Authority's Regional Waterline. Funding will be split between the town and the Regional Waterline

➤ **Water Quality – Disinfection By-Products - AWL**

Fort Drum is currently blending its well water with water purchased from the City of Watertown, to reduce THM's in the water source. The project will construct an aerator system in Pump Station #2 to remove disinfection by-products. This system will allow Fort Drum to rely less on its own water supply and improve the quality of water purchased from the Authority. In 2018 the USEPA and NYSDOH met with city water users to discuss removing DBP from the water system. All users were strongly encouraged to do their part in rectifying the situation.





AUTHORITY CAPITAL PROJECT SUMMARY

	Fund	FYE 2019 Authorization	Budget FYE 2020	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024
ADMINISTRATION		\$ -	\$ 200,200	\$ 142,000	\$ 208,300	\$ 163,200	\$ 164,000
TELECOMMUNICATIONS		\$ 290,000	\$ 2,197,000	\$ 1,473,000	\$ 1,741,400	\$ 1,515,220	\$ 1,719,481
MATERIALS MANAGEMENT FACILITY		\$ 9,004,170	\$ 18,327,696	\$ 1,185,000	\$ 2,300,000	\$ 1,005,000	\$ 1,350,000
ARMY SEWER LINE		\$ -	\$ 30,000	\$ 100,000	\$ 2,000,000	\$ 7,850,000	\$ -
ARMY WATER LINE		\$ 450,000	\$ 540,000	\$ -	\$ -	\$ -	\$ 40,000
REGIONAL WATER LINE		\$ -	\$ 130,000	\$ 20,000	\$ 20,000	\$ 2,725,000	\$ -
ENGINEERING		\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 50,000
TOTAL		\$ 9,744,170	\$ 21,424,896	\$ 2,920,000	\$ 6,299,700	\$ 13,258,420	\$ 3,323,481

**APPENDIX B
ADMINISTRATIVE CAPITAL PROJECTS**

Project Number	Project Description	Fund	Prior Approval	Budget FYE 2020	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024
	Fleet Vehicles	O		\$ 166,200	\$ 124,000	\$ 158,300	\$ 163,200	\$ 124,000
	Server Replacements	O		\$ 34,000	\$ 18,000	\$ -	\$ -	\$ 40,000
	Voice Upgrade	O		\$ -	\$ -	\$ 50,000	\$ -	\$ -
TOTAL ADMINISTRATIVE				\$ 200,200	\$ 142,000	\$ 208,300	\$ 163,200	\$ 164,000

Fund Description

- O Operating Investments
- AR Administrative Reserve

**APPENDIX B
TELECOMMUNICATIONS CAPITAL PROJECTS**

Project Number	Project Description	Fund	Prior Approval	Budget FYE 2020	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024
	Customer Network Construction	R		\$ 450,000	\$ 525,000	\$ 600,000	\$ 650,000	\$ 700,000
	Ethernet Enhancements	R		\$ 250,000	\$ 300,000	\$ 350,000	\$ 200,000	\$ 250,000
	Wireless Tower Service	R		\$ 250,000	\$ 200,000	\$ 200,000	\$ 150,000	\$ 150,000
	Primary Backbone Overlash	R		\$ 250,000	\$ -	\$ -	\$ -	\$ -
	South Lewis Central Office	R		\$ 200,000	\$ -	\$ -	\$ -	\$ -
	Central Office Enhancements	R		\$ 170,000	\$ 100,000	\$ 125,000	\$ 125,000	\$ 125,000
	Emergency Restoration	R		\$ 160,000	\$ 168,000	\$ 176,400	\$ 185,220	\$ 194,481
	Fiber Augments	R		\$ 100,000	\$ 75,000	\$ 85,000	\$ 100,000	\$ 100,000
	Thousand Islands Bridge Authority	R		\$ 100,000	\$ -	\$ -	\$ -	\$ -
	DWDM Upgrade	R		\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000
	DOT - Road Projects	R		\$ 95,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 75,000
	Test Equipment - OTDR & Exfo Test Sets	R		\$ 42,000	\$ -	\$ -	\$ -	\$ -
	Fiber Assignment Database Upgrade	R		\$ 30,000	\$ -	\$ -	\$ -	\$ -
30568	Economic Development Initiatives	R	\$ 290,000	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
TOTAL TELECOMMUNICATIONS			\$ 290,000	\$ 2,197,000	\$ 1,473,000	\$ 1,741,400	\$ 1,515,220	\$ 1,719,481

Fund Description

- R Repair & Replacement Reserve

**APPENDIX B
MATERIALS MANAGEMENT FACILITY CAPITAL PROJECTS**

Project Number	Project Description	Fund	Prior Approval	Budget FYE 2020	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024
20154	Design/Construction - Expansion	CAP/Debt	\$ 8,582,000	\$ 11,847,696	\$ 100,000	\$ -	\$ -	\$ -
20165	Closure IV	C	\$ 100,000	\$ 3,300,000	\$ -	\$ -	\$ -	\$ -
	Recycling Transfer Station	CAP		\$ 1,800,000	\$ -	\$ -	\$ -	\$ -
	Radiation Detection System Implementation	R	\$ 20,000	\$ 55,000	\$ -	\$ -	\$ -	\$ -
20105	Natural Habitat Enhancement	CC	\$ 227,170	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Equipment: Articulated Hauler	R		\$ 500,000	\$ -	\$ 575,000	\$ -	\$ -
	Equipment: Waste Dozer	R		\$ 450,000	\$ -	\$ -	\$ 550,000	\$ 550,000
	Equipment: Sweeper	R		\$ 225,000	\$ -	\$ -	\$ -	\$ -
	Equipment: Portable Litter Fencing	R		\$ 70,000	\$ -	\$ -	\$ -	\$ -
	Equipment: Litter Vacuum w/Power Unit	R	\$ 75,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -
	Equipment: SCADA Transmission Devices	R		\$ 30,000	\$ -	\$ -	\$ -	\$ -
	Equipment: Wheel Loader	R		\$ -	\$ 400,000	\$ -	\$ -	\$ -
	Equipment: Main Snow Blower	R		\$ -	\$ 400,000	\$ -	\$ -	\$ -
	Equipment: Leachate Truck Tractor	R		\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
	Equipment: Leachate Tank Trailer	R		\$ -	\$ 85,000	\$ 90,000	\$ 95,000	\$ 100,000
	Equipment: Landfill Compactor	R		\$ -	\$ -	\$ 600,000	\$ -	\$ -
	Equipment: Hydraulic Excavator	R		\$ -	\$ -	\$ 325,000	\$ -	\$ 400,000
	Equipment: Main Flare Replacement	R		\$ -	\$ -	\$ 300,000	\$ -	\$ -
	Equipment: Wheeled Excavator	R		\$ -	\$ -	\$ 300,000	\$ -	\$ -
	Equipment: Water Truck	R		\$ -	\$ -	\$ 60,000	\$ -	\$ -
	Equipment: Sewer Jet/Vacuum Truck	R		\$ -	\$ -	\$ -	\$ 310,000	\$ -
	Equipment: Hydro Seeder	R		\$ -	\$ -	\$ -	\$ -	\$ 100,000
TOTAL MMF			\$ 9,004,170	\$ 18,327,696	\$ 1,185,000	\$ 2,300,000	\$ 1,005,000	\$ 1,350,000

Fund Description(s)

C	Closure Reserve	R	Replacement Reserve
CC	Carbon Credit Reserve	LG	Landfill Gas Reserve
CAP	Capital Reserve	DEBT	Debt Issuance

**APPENDIX B
WATER QUALITY MANAGEMENT CAPITAL PROJECTS**

ARMY SEWER LINE

Project Number	Project Description	Fund	Prior Approval	Budget FYE 2020	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024
	WPS Electrical Upgrades	REV		\$ 30,000	\$ -	\$ -	\$ -	\$ -
	WPS HVAC Evalution and Design	REV		\$ -	\$ 100,000	\$ -	\$ -	\$ -
	WPS General Maintenance for upgrading and rehabilitation	TBD		\$ -	\$ -	\$ 2,000,000	\$ -	\$ -
	ASL Contract 6 Expansion	TBD		\$ -	\$ -	\$ -	\$ 7,850,000	\$ -
TOTAL ARMY SEWER LINE				\$ 30,000	\$ 100,000	\$ 2,000,000	\$ 7,850,000	\$ -

ARMY WATER LINE

Project Number	Project Description	Fund	Prior Approval	Budget FYE 2020	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024
	DBP Removal System	REV		\$ 375,000	\$ -	\$ -	\$ -	\$ -
42036	Mainline Valve Replacement	REV	\$ 450,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -
	BPS 1 & 2 Electrical Upgrades	REV		\$ 15,000	\$ -	\$ -	\$ -	\$ -
	BPS 1/2 SCADA Upgrade	REV		\$ -	\$ -	\$ -	\$ -	\$ 40,000
TOTAL ARMY WATER LINE			\$ 450,000	\$ 540,000	\$ -	\$ -	\$ -	\$ 40,000

REGIONAL WATER LINE

Project Number	Project Description	Fund	Prior Approval	Budget FYE 2020	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024
	Cape Vincent Pump Station Genset Replacement	CR		\$ 100,000	\$ -	\$ -	\$ -	\$ -
	Chaumont River Crossing Bypass	CR		\$ 30,000	\$ -	\$ -	\$ -	\$ -
	RWL Disinfection By-Products Mitigation Study	REV		\$ -	\$ 20,000	\$ -	\$ -	\$ -
	RWL Improvements	REV		\$ -	\$ -	\$ 20,000	\$ 25,000	\$ -
	RWL Water Tower	TBD		\$ -	\$ -	\$ -	\$ 2,500,000	\$ -
	LBPS Genset Replacement	TBD		\$ -	\$ -	\$ -	\$ 200,000	\$ -
TOTAL REGIONAL WATER LINE			\$ -	\$ 130,000	\$ 20,000	\$ 20,000	\$ 2,725,000	\$ -

**APPENDIX B
ENGINEERING**

ENGINEERING

Project Number	Project Description	Fund	Prior Approval	Budget FYE 2020	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024
	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

APPENDIX VII

Authority Staff
As of 4/1/2018 (Updated 2/27/19)

Last Name	First Name	Division	Job Title (Budget Line Item)
Wright	James	Admin	Executive Director
Marr	Laurie	Admin	Director of Public Affairs and Communications
Marra	Angela	Admin	Executive Assistant
Durant	Melissa	Admin	Administrative Associate
Farone	Carl	Finance	Comptroller
Tousant	Laura	Finance	Deputy Comptroller
Escudero	Druanne	Finance	Accountant I
Caccavo	Dawn	Finance	Accounting Associate
Austin	Amy	Admin	Human Resources Director
Barney	Keely	Admin	Administrative Specialist
Oatman	Jan	Finance	Procurement Coordinator

Last Name	First Name	Division	Job Title (Budget Line Item)
Capone	Michelle	RD	Regional Development Director
Taylor	Matthew	RD	Sr. Project Development Specialist
Siver	Matthew	RD	Project Development Specialist
Bonisteel Schweitzer	E. Hartley	RD	Community Planner
VACANT	Part time	RD	Housing Code Inspector

Last Name	First Name	Division	Job Title (Budget Line Item)
Pastella	Patricia	MMF	Materials Management Division Manager
McElwain	Stephen	MMF	Landfill Superintendent
Deon	Valerie	MMF	Customer Service Coordinator
VACANT	Full Time	MMF	Customer Service Assistant
Bush	Brianne	MMF	Customer Service Assistant
VACANT	Full Time	MMF	Recycling Coordinator
Pierson	Stephen	MMF	Recycling Compliance Officer
Tamblin	Stuart	MMF	Assistant Landfill Superintendent
Sullivan	Christopher	MMF	MMF Equipment Operator I
Worden	Scott	MMF	MMF Equipment Operator I
Doyle	Joshua	MMF	MMF Equipment Operator I
Hogan	Patrick	MMF	MMF Equipment Operator II
LaRock	Brian	MMF	MMF Equipment Operator II
Blackwell	Michael	MMF	MMF Lead Maintenance Technician
Hatch	Richard	MMF	MMF Maintenance Technician II
Millard	Benjamin	MMF	MMF Maintenance Technician I
Kline	Mark	MMF	MMF Maintenance Tech Assistant
Waite	Henry	MMF	MMF Lead Truck Driver
Widrick	Howard	MMF	MMF Truck Driver
Akins	Jason	MMF	Environmental Specialist
Tyo	Mark	MMF	Environmental Technician II
Filson	Flint	MMF	MMF Maintenance Tech Assistant
Tibbetts	Leonard	MMF	Environmental Technician I
Phinney	Monty	MMF	MMF Equipment Operator I
Wohnsiedler	Brian	MMF	Materials Management Coordinator
Simmons	Kimberly	MMF	Environmental Assistant

Last Name	First Name	Division	Job Title (Budget Line Item)
Wolf	David	Technology	Technology Division Manager
Borte	Mark	Technology	Telecom Chief Technology Officer
Smithers	Stephen	Technology	Network Architect
Field	Timothy	Technology	Director of Network Management and Security
Durantini	Robert	Technology	Director of Network Facilities
Cerrone	Anthony	Technology	Telecom Business Development Representative
Buckley	Timothy	Technology	Telecom Specialist
Chereshnoski	Mary	Technology	Administrative Associate
Duffany	Thomas	Technology	Telecom Specialist
Bohmer	Stephen	Technology	Information Technology Analyst
Moulton	Nicholas	Technology	Information Technology Technician
Thomas	Nicklaus	Technology	Telecom Specialist
VACANT	Full Time	Technology	SCADA Technician
Staples	Jennifer	Technology	Director of Information Systems
LaFontaine	John	Technology	Outside Plant Engineer
VACANT	Full Time	Technology	Network Technician
Roman	Thomas	Technology	Telecom Specialist

Last Name	First Name	Division	Job Title (Budget Line Item)
Nutting	Brian	WQ	Water Quality Division Manager
O'Dell	Neil	WQ	Water Quality Supervisor
Fitzpatrick	Sharon	WQ	Office Manager
Taber	Michael	WQ	WQ Operator III
McConnell	Scott	WQ	WQ Operator I
Bishop	Andrew	WQ	WQ Operator I
Russo	Emily	WQ	WQ Operator II
Mantle	Brian	WQ	WQ Operator IV
Jones	Norman	WQ	WQ Operator IV
Marshall	Steven	WQ	WQ Operator V
Pete	Larry	WQ	WQ Technician I
Roukous	Michael	WQ	WQ Technician I
Fleming	Alan	WQ	WQ Technician II
Roux	Jerame	WQ	WQ Technician II
Kizzer	Kenneth	WQ	WQ Technician I
Jackson	Daniel	WQ	WQ Technician I
Jesmore	William	WQ	WQ Project Engineer

Last Name	First Name	Division	Job Title (Budget Line Item)
Tuttle	Carrie	Engineering	Director of Engineering and Environmental
Stevenson	Robert	Engineering	Water Quality Supervisor I (Carthage)
Merrill	Daniel	Engineering	Controls Engineer II
Burt	Manasseh	Engineering	Project Engineer
Chereshnoski	Peter	Engineering	Environmental Coordinator
Belden	Terri	Engineering	Administrative Associate
Haynes	Thomas	Engineering	Project Engineer
Ervay	Megan	Engineering	Water Quality Supervisor I (Clayton)
Carter	Starr	Engineering	GIS Supervisor
Salo	Warren	Engineering	GIS Specialist
VACANT	Full Time	Engineering	GIS Technician
Henninger	Robert	Engineering	Water Quality Supervisor I (Ogdensburg)
Fout	Christian	Engineering	Water Quality Supervisor Trainee (O'burg/Malone)
Rohe	David	Engineering	Water Quality Supervisor I Trainee
Crary	Bart	Engineering	Water Quality Supervisor I (Malone)

APPENDIX VIII

Development Authority of the North Country Budget Revisions FYE 2019

Budget Revisions for the Month of April 2018

Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	\$ Change	Revised Budget
41	5112	Telephone	Internal Transfer Modification	\$6,080.00	\$1,050.00	\$7,130.00
41	5114	Cell Phone	Internal Transfer Modification	\$11,400.00	(\$1,050.00)	\$10,350.00

Development Authority of the North Country Budget Revisions FYE 2019

Budget Revisions for the Month of May 2018

Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	\$ Change	Revised Budget
44	5270	Travel & Meeting Expense	Internal Transfer Modification	\$0.00	\$200.00	\$200.00
44	5704	O&M Supplies	Internal Transfer Modification	\$500.00	(\$200.00)	\$300.00

Development Authority of the North Country Budget Revisions FYE 2019

Budget Revisions for the Month of June 2018

Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	\$ Change	Revised Budget
41	5802	Utilities	Internal Transfer Modification	\$62,500.00	(\$3,000.00)	\$59,500.00
41	5924	Legal	Internal Transfer Modification	\$3,000.00	\$3,000.00	\$6,000.00
42	5802	Utilities	Internal Transfer Modification	\$24,000.00	(\$3,000.00)	\$21,000.00
42	5924	Legal	Internal Transfer Modification	\$1,500.00	\$3,000.00	\$4,500.00
60	5128	Programming & Software	Internal Transfer Modification	\$9,390.00	\$720.00	\$10,110.00
60	8090	Resale Parts, & Materials	Internal Transfer Modification	\$167,000.00	(\$720.00)	\$166,280.00
Accounts with more than 1 revision during the month have the current revised budget amount displayed in bold type .						

Development Authority of the North Country Budget Revisions FYE 2019

Budget Revisions for the Month of July 2018

Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	\$ Change	Revised Budget
10	5102	Office Rent	Internal Transfer Modification	\$61,950.00	\$6,505.00	\$68,455.00
10	6901	Contingency	Internal Transfer Modification	\$20,000.00	(\$6,505.00)	\$13,495.00
41	5204	Empl. Meals & Incidental	Internal Transfer Modification	\$3,000.00	(\$300.00)	\$2,700.00
41	5270	Travel & Meeting Expense	Internal Transfer Modification	\$0.00	\$300.00	\$300.00

Development Authority of the North Country Budget Revisions FYE 2019

Budget Revisions for the Month of August 2018

Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	\$ Change	Revised Budget
10	5924	Legal	Internal Transfer Modification	\$20,000.00	\$12,500.00	\$32,500.00
10	6901	Contingency	Internal Transfer Modification	\$13,495.00	(\$12,500.00)	\$995.00
20	5123	Promotional Materials	Internal Transfer Modification	\$6,000.00	\$1,000.00	\$7,000.00
20	6901	Contingency	Internal Transfer Modification	\$30,000.00	(\$1,000.00)	\$29,000.00
41	5815	Chemicals	Internal Transfer Modification	\$100,000.00	(\$2,000.00)	\$98,000.00
41	5924	Legal	Internal Transfer Modification	\$6,000.00	\$2,000.00	\$8,000.00
42	5802	Utilities	Internal Transfer Modification	\$21,000.00	(\$1,000.00)	\$20,000.00
42	5924	Legal	Internal Transfer Modification	\$4,500.00	\$1,000.00	\$5,500.00
60	5206	Empl. Lodging	Internal Transfer Modification	\$4,500.00	\$1,500.00	\$6,000.00
60	8090	Resale Parts, & Materials	Internal Transfer Modification	\$166,280.00	(\$1,500.00)	\$164,780.00
Accounts with more than 1 revision during the month have the current revised budget amount displayed in bold type .						

Development Authority of the North Country Budget Revisions FYE 2019

Budget Revisions for the Month of September 2018

Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	\$ Change	Revised Budget
60	5204	Empl. Meals & Incidental	Internal Transfer Modification	\$2,000.00	\$500.00	\$2,500.00
60	5206	Empl. Lodging	Internal Transfer Modification	\$6,000.00	\$1,000.00	\$7,000.00
60	5370	Training & Development	Internal Transfer Modification	\$6,500.00	\$1,500.00	\$8,000.00
60	8090	Resale Parts, & Materials	Internal Transfer Modification	\$164,780.00	(\$3,000.00)	\$161,780.00

Development Authority of the North Country Budget Revisions FYE 2019

Budget Revisions for the Month of October 2018

Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	\$ Change	Revised Budget
30	5770	Other Tools, Equip, O&M Exp	Internal Transfer Modification	\$6,000.00	\$7,900.00	\$13,900.00
30	5970	Consulting	Internal Transfer Modification	\$25,000.00	(\$7,900.00)	\$17,100.00
41	5062	Third Party Temporary - O&M	Internal Transfer Modification	\$0.00	\$5,000.00	\$5,000.00
41	5815	Chemicals	Internal Transfer Modification	\$98,000.00	(\$5,000.00)	\$93,000.00
60	5054	Employee Physicals & Screening	Internal Transfer Modification	\$600.00	\$300.00	\$900.00
60	8090	Resale Parts, & Materials	Internal Transfer Modification	\$161,780.00	(\$300.00)	\$161,480.00

Development Authority of the North Country Budget Revisions FYE 2019

Budget Revisions for the Month of November 2018

Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	\$ Change	Revised Budget
10	5173	Credit Card Processing Fee	Internal Transfer Modification	\$0.00	\$1,200.00	\$1,200.00
10	5924	Legal	Internal Transfer Modification	\$32,500.00	\$7,500.00	\$40,000.00
10	6901	Contingency	Internal Transfer Modification	\$32,500.00	(\$7,500.00)	\$25,000.00
10	6901	Contingency	Internal Transfer Modification	\$25,000.00	(\$1,200.00)	\$23,800.00
41	5054	Employee Physicals & Screening	Internal Transfer Modification	\$2,500.00	\$400.00	\$2,900.00
41	5206	Empl. Lodging	Internal Transfer Modification	\$7,000.00	(\$400.00)	\$6,600.00
44	5924	Legal	Internal Transfer Modification	\$0.00	\$1,000.00	\$1,000.00
44	8090	Resale Parts, & Materials	Internal Transfer Modification	\$50,000.00	(\$1,000.00)	\$49,000.00
Accounts with more than 1 revision during the month have the current revised budget amount displayed in bold type .						

Development Authority of the North Country Budget Revisions FYE 2019

Budget Revisions for the Month of December 2018

Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	\$ Change	Revised Budget
20	5054	Employee Physicals & Screening	Internal Transfer Modification	\$5,600.00	\$1,800.00	\$7,400.00
20	5312	Continuing Education	Internal Transfer Modification	\$5,000.00	(\$1,800.00)	\$3,200.00
30	5403	Safety Equipment & Supplies	Internal Transfer Modification	\$500.00	\$500.00	\$1,000.00
30	5720	Offnet Circuit Lease	Internal Transfer Modification	\$560,841.00	(\$500.00)	\$560,341.00
Accounts with more than 1 revision during the month have the current revised budget amount displayed in bold type .						

Development Authority of the North Country Budget Revisions FYE 2019

Budget Revisions for the Month of January 2019

Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	\$ Change	Revised Budget	
30	5062	Third Party Temporary - O&M	Internal Transfer Modification	\$7,500.00	(\$3,800.00)	\$3,700.00	
30	5133	Equipment Maintenance Contract	Internal Transfer Modification	\$330,516.00	(\$15,000.00)	\$315,516.00	
30	5134	Maintenance Contracts	Internal Transfer Modification	\$161,613.00	\$15,000.00	\$176,613.00	
30	5602	Auto/Light Truck Fuel	Internal Transfer Modification	\$19,500.00	\$3,800.00	\$23,300.00	
60	5124	Computer Equipment	Internal Transfer Modification	\$8,500.00	(\$5,000.00)	\$3,500.00	
60	5202	Employee Mileage Reimbursement	Internal Transfer Modification	\$14,500.00	\$4,500.00	\$19,000.00	
60	5403	Safety Equipment & Supplies	Internal Transfer Modification	\$1,000.00	\$500.00	\$1,500.00	
		Accounts with more than 1 revision during the month have the current revised budget amount displayed in bold type .					

Development Authority of the North Country Budget Revisions FYE 2019

Budget Revisions for the Month of February 2019

Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	\$ Change	Revised Budget	
10	5053	Misc Employee Costs	Internal Transfer Modification	\$5,470.00	\$3,000.00	\$8,470.00	
10	5124	Computer Equipment	Internal Transfer Modification	\$13,300.00	\$10,000.00	\$23,300.00	
10	5126	Computer Maintenance	Internal Transfer Modification	\$15,000.00	(\$5,000.00)	\$10,000.00	
10	6901	Contingency	Internal Transfer Modification	\$23,800.00	(\$5,000.00)	\$18,800.00	
10	6901	Contingency	Internal Transfer Modification	\$18,800.00	(\$3,000.00)	\$15,800.00	
20	5062	Third Party Temporary - O&M	Internal Transfer Modification	\$36,000.00	(\$5,000.00)	\$31,000.00	
20	5122	Public Info & Advertising	Internal Transfer Modification	\$2,500.00	\$750.00	\$3,250.00	
20	5125	Promotional Materials - RRR	Internal Transfer Modification	\$75,000.00	(\$7,500.00)	\$67,500.00	
20	5312	Continuing Education	Internal Transfer Modification	\$3,200.00	(\$3,200.00)	\$0.00	
20	5708	Fuels	Internal Transfer Modification	\$223,000.00	\$30,000.00	\$253,000.00	
20	5712	Purchased Maintenance & Repair	Internal Transfer Modification	\$70,000.00	\$15,000.00	\$85,000.00	
20	5815	Chemicals	Internal Transfer Modification	\$27,000.00	(\$5,000.00)	\$22,000.00	
20	5820	LFG Maintenance	Internal Transfer Modification	\$100,000.00	(\$5,050.00)	\$94,950.00	
20	6015	Ag Plastics Recycling	Internal Transfer Modification	\$50,000.00	(\$5,000.00)	\$45,000.00	
20	6019	Fort Drum - Public Partnership	Internal Transfer Modification	\$100,000.00	(\$10,000.00)	\$90,000.00	
20	6901	Contingency	Internal Transfer Modification	\$28,500.00	(\$5,000.00)	\$23,500.00	
60	5104	Office Supplies	Internal Transfer Modification	\$3,500.00	(\$500.00)	\$3,000.00	
60	5122	Public Info & Advertising	Internal Transfer Modification	\$4,000.00	\$500.00	\$4,500.00	
		Accounts with more than 1 revision during the month have the current revised budget amount displayed in bold type .					

Development Authority of the North Country Budget Revisions FYE 2019

Budget Revisions for the Month of March 2019

Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	\$ Change	Revised Budget	
10	5123	Promotional Materials	Internal Transfer Modification	\$10,000.00	(\$3,500.00)	\$6,500.00	
10	5124	Computer Equipment	Internal Transfer Modification	\$23,300.00	\$1,500.00	\$24,800.00	
10	5124	Computer Equipment	Internal Transfer Modification	\$24,800.00	\$13,500.00	\$38,300.00	
10	5126	Computer Maintenance	Internal Transfer Modification	\$10,000.00	(\$1,500.00)	\$8,500.00	
10	6106	Annual Report	Internal Transfer Modification	\$7,000.00	(\$5,000.00)	\$2,000.00	
10	6901	Contingency	Internal Transfer Modification	\$15,800.00	(\$5,000.00)	\$10,800.00	
11	4183	New York State Grants	Board Amended Modification	\$308,122.00	\$200,000.00	\$508,122.00	
11	6120	Grants	Board Amended Modification	\$200,000.00	\$200,000.00	\$400,000.00	
30	5704	O&M Supplies	Internal Transfer Modification	\$4,500.00	(\$500.00)	\$4,000.00	
30	5802	Utilities	Internal Transfer Modification	\$3,200.00	\$500.00	\$3,700.00	
60	5112	Telephone	Internal Transfer Modification	\$2,880.00	\$150.00	\$3,030.00	
60	8090	Resale Parts, & Materials	Internal Transfer Modification	\$161,480.00	(\$150.00)	\$161,330.00	
		Accounts with more than 1 revision during the month have the current revised budget amount displayed in bold type .					

APPENDIX IX

**Summary of All Units
BUDGET FYE 2020
APPENDIX A**

<u>Account Description</u>		<u>FYE 3/31/2018 Actual</u>	<u>FYE 3/31/2019 Amended Budget</u>	<u>Actual 12/31/2018</u>	<u>FYE 3/31/2020 Budget</u>
Customer Billings					
4001	Customer Billings	\$18,037,726.32	\$19,603,438.00	\$14,997,756.37	\$19,800,921.00
4004	Dark Fiber Billings	64,410.00	122,480.00	57,174.17	414,444.00
4005	Capital Billings	307,037.44	278,567.00	208,925.16	277,287.00
4006	Replacement Reserve Tip Income	892,316.96	918,980.00	912,993.68	537,188.00
4008	Closure Reserve Tip Income	446,158.48	459,490.00	456,496.84	477,500.00
4010	Tip Fee Stabilization Tip Income	446,158.48	459,490.00	456,496.84	0.00
4012	Capital Reserve Tip Income	1,059,626.40	689,235.00	684,745.26	477,500.00
4013	Landfill Gas Tip Income	446,158.48	459,490.00	456,496.84	477,500.00
	Total Customer Billings	21,699,592.56	22,991,170.00	18,231,085.16	22,462,340.00
Grant Revenue					
4181	Federal Grant Income	328,619.77	138,134.00	38,941.53	253,465.00
4183	NY State Grants	2,333,450.47	3,514,922.00	1,478,178.29	2,199,996.00
4184	Other Grants	0.00	0.00	0.00	40,000.00
	Total Grant Revenue	2,662,070.24	3,653,056.00	1,517,119.82	2,493,461.00
4104	Loan Interest Income	617,971.80	657,000.00	545,759.77	624,000.00
Other Income					
4162	Processing Fees	46,617.00	16,250.00	34,905.00	29,575.00
4164	Miscellaneous	276,992.00	265,756.00	222,537.72	264,451.00
4166	LFGTE Revenue	758,258.16	740,000.00	496,847.44	582,330.00
4190	Recovery of Bad Debts	17,392.00	0.00	22,317.89	0.00
	Total Other Income	1,099,259.16	1,022,006.00	776,608.05	876,356.00
4201	Gain on Sale of Assets	29,200.00	43,000.00	99,121.18	43,000.00
Interest Income					
4102	Investment Interest Income	383,553.02	417,829.00	388,300.73	622,555.00
410...	Trustee Interest	257,996.41	247,845.00	215,133.36	147,140.00
4108	Reserve Interest	295,849.89	315,064.00	261,990.60	340,015.00
4116	Replace Reserve Interest Income	82,315.65	96,443.00	84,143.39	124,514.00
4118	Closure Reserve Interest Income	140,666.78	166,649.00	127,183.71	188,360.00
4119	Post Close Interest Income	139,638.84	125,717.00	115,283.01	142,096.00
4120	Wetlands Mitigation Interest Income	32,406.29	32,803.00	27,504.44	41,092.00
420...	Mark to Market Adjustment	(387,976.96)	0.00	172,265.91	0.00
	Total Interest Income	944,449.92	1,402,350.00	1,391,805.15	1,605,772.00
	Total Income	27,052,543.68	29,768,582.00	22,561,499.13	28,104,929.00
Salaries					
500...	Administrative Wages	844,951.99	887,235.00	652,386.71	1,127,771.00
500...	Engineering Wages	855,906.34	1,065,690.00	735,061.41	909,665.00
500...	Technology Wages	1,080,201.60	1,364,516.00	955,475.23	1,159,837.00
500...	Regional Development Wages	274,670.85	328,476.00	222,293.62	338,503.00
500...	MMF Wages	1,209,042.60	1,396,188.00	939,279.88	1,495,022.00
500...	WQ Wages	753,175.90	879,188.00	631,097.12	910,351.00
5002	Overtime Wages	142,243.48	148,474.00	109,877.10	153,420.00
5005	On-Call Stipend	23,850.00	25,800.00	17,250.00	25,800.00
	Total Salaries	5,184,042.76	6,095,567.00	4,262,721.07	6,120,369.00
Fringe Benefits					
503...	FICA Expense	371,005.03	466,046.00	295,365.66	467,941.00
503...	Pension Expense	957,767.65	840,381.00	561,436.45	839,448.00
503...	Health Insurance	470,669.88	689,871.00	448,643.38	775,655.00
504...	Retiree Health Insurance	47,399.91	55,840.00	31,398.65	56,380.00
503...	Workers Comp	150,956.86	190,169.00	117,730.06	220,984.00
503...	Disability Insurance	3,238.14	4,202.00	3,151.53	3,893.00
5036	Unemployment	0.00	10,000.00	0.00	10,000.00
504...	Post Retire Overhead	482,471.12	488,517.00	348,181.65	478,401.00

**Summary of All Units
BUDGET FYE 2020
APPENDIX A**

	FYE 3/31/2018 Actual	FYE 3/31/2019 Amended Budget	Actual 12/31/2018	FYE 3/31/2020 Budget	
5051	Benefit Admin. Fees	8,378.68	9,300.00	6,311.12	10,000.00
5054	Employee Physicals & Screening	9,552.00	15,575.00	8,796.65	15,375.00
	Total Fringe Benefits	2,501,439.27	2,769,901.00	1,821,015.15	2,878,077.00
	Operations & Maintenance				
5062	Third Party Temporary - O&M	19,286.42	39,700.00	21,618.60	49,000.00
5133	Equipment Maintenance Contracts	228,567.53	315,516.00	206,909.44	340,000.00
5134	Maintenance Contracts	103,250.52	180,193.00	124,231.26	178,692.00
5135	Underground Locating	81,055.89	95,000.00	49,041.48	95,000.00
5403	Safety Equipment & Supplies	27,627.77	36,150.00	24,469.63	38,400.00
5702	Large Parts	93,366.55	95,000.00	59,570.40	95,000.00
5703	Small Equipment	29,673.56	30,000.00	19,068.69	30,000.00
5704	O&M Supplies	20,734.56	24,300.00	12,603.97	25,000.00
5706	Shop Tools	16,143.10	17,500.00	1,112.47	17,500.00
5708	Fuels	205,141.08	253,000.00	179,885.41	248,000.00
5710	Lubricants	15,138.23	20,000.00	9,658.45	20,000.00
5712	Purchased Maintenance & Repair	90,687.60	123,000.00	74,334.03	115,000.00
5716	Equipment Rental	5,469.48	15,000.00	8,778.00	10,000.00
5718	Tires	15,284.48	20,000.00	17,748.26	46,000.00
5720	Offnet Circuit Lease	384,515.98	560,341.00	351,285.01	600,000.00
5770	Other Tool, Equip & O&M	7,482.52	16,900.00	13,923.63	9,000.00
5815	Chemicals	38,703.87	118,000.00	19,293.78	118,000.00
5820	LFG Maintenance	50,752.63	94,950.00	62,425.88	75,000.00
5830	Collo Expense	137,358.40	175,000.00	109,480.32	185,000.00
5834	Permitting	0.00	3,000.00	265.90	3,000.00
5836	Pole Attachment Fees	224,000.27	259,380.00	187,764.64	279,479.00
5838	Conduit Lease	18,446.87	24,696.00	9,775.61	24,696.00
5902	Lab Fees	6,410.00	9,100.00	4,225.00	9,100.00
5904	SCADA	25,304.60	28,820.00	8,364.44	28,820.00
5932	Monitoring & Testing	90,541.81	117,210.00	66,009.85	115,600.00
6008	Contract Hauling	21,565.00	30,000.00	0.00	27,500.00
6010	Cape Vincent Reserve	700.00	700.00	700.00	700.00
6106	Annual Report	0.00	7,000.00	0.00	5,000.00
6110	Marketing	5,000.00	5,000.00	0.00	5,000.00
8090	Purchases for Resale	92,955.42	225,480.00	56,936.90	104,000.00
	Total O & M	2,055,164.14	2,939,936.00	1,699,481.05	2,897,487.00
	Recycling Transfer Station				
500...	Material Reprocessing Wages	0.00	0.00	0.00	86,757.00
503...	FICA Expense	0.00	0.00	0.00	6,637.00
503...	Pension Expense	0.00	0.00	0.00	8,068.00
503...	Health Insurance	0.00	0.00	0.00	23,120.00
503...	Workers Comp	0.00	0.00	0.00	9,552.00
503...	Disability Insurance	0.00	0.00	0.00	49.00
504...	Post Retire Overhead	0.00	0.00	0.00	11,040.00
6300	RTS -Safety Equipment & Supplies	0.00	0.00	0.00	1,350.00
6305	RTS - Large Parts	0.00	0.00	0.00	7,500.00
6310	RTS - Small Equipment	0.00	0.00	0.00	4,005.00
6315	RTS - O&M Supplies	0.00	0.00	0.00	14,000.00
6320	RTS - Fuels	0.00	0.00	0.00	3,500.00
6325	RTS - Purchased Maintenance & Repair	0.00	0.00	0.00	7,500.00
6330	RTS - Contract Hauling	0.00	0.00	0.00	185,000.00
6335	RTS - Office Supplies	0.00	0.00	0.00	250.00
6340	RTS - Cellular Services	0.00	0.00	0.00	1,020.00
6345	RTS - Other Communications	0.00	0.00	0.00	2,400.00
6350	RTS - Office Equipment Maintenance	0.00	0.00	0.00	500.00
6355	RTS - Employee Mileage Reimbursement	0.00	0.00	0.00	150.00
6360	RTS - Employee Uniforms	0.00	0.00	0.00	150.00
6365	RTS - Gas & Electric	0.00	0.00	0.00	5,000.00
6370	RTS - Propane	0.00	0.00	0.00	2,500.00
6375	RTS - Building Supplies	0.00	0.00	0.00	1,000.00

**Summary of All Units
BUDGET FYE 2020
APPENDIX A**

	FYE 3/31/2018 Actual	FYE 3/31/2019 Amended Budget	Actual 12/31/2018	FYE 3/31/2020 Budget
Account Description				
6380 RTS - Site Supplies	0.00	0.00	0.00	1,000.00
6385 RTS - Building Maintenance & Repair	0.00	0.00	0.00	1,500.00
6390 RTS - Site Maintenance & Repair	0.00	0.00	0.00	4,000.00
6395 RTS - Auto/Light Truck Rep. & Maint.	0.00	0.00	0.00	2,000.00
6400 RTS - Auto/Light Truck Fuel	0.00	0.00	0.00	1,500.00
6410 RTS - Programming & Software	0.00	0.00	0.00	5,000.00
Total Recycling Transfer Station	0.00	0.00	0.00	396,048.00
Waste Diversion				
5125 Promotional Materials - RRR	55,024.60	67,500.00	11,466.88	75,000.00
6009 Household Hazardous Waste	57,795.30	75,000.00	67,672.72	70,000.00
6011 Recycling Incentive	26,400.70	73,755.00	31,715.85	67,755.00
6012 Recycling Incentive-County Capital	310,533.85	0.00	0.00	600,000.00
6013 CRT Recycling	112,449.40	130,000.00	73,447.20	115,000.00
6015 Ag Plastics Recycling	0.00	45,000.00	0.00	25,000.00
6017 Book Debinding	6,000.00	10,000.00	578.17	7,500.00
6018 Mattress Recycling - All Counties	0.00	150,000.00	39,680.00	102,500.00
6019 Fort Drum - Public Partnership	18,262.36	90,000.00	14,405.02	0.00
6020 Waste Audit	0.00	35,000.00	0.00	35,000.00
Total Waste Diversion	586,466.21	676,255.00	238,965.84	1,097,755.00
6002 Sewage Treatment	1,639,180.90	1,563,527.00	814,677.96	1,510,963.00
6004 Water Purchases	539,082.26	856,465.00	485,825.31	706,548.00
601... Closure & Post Closure Care	640,861.62	751,856.00	746,035.86	807,956.00
6006 Host Community Benefits	756,682.64	825,671.00	821,646.88	902,316.00
6007 LFGTE Revenue Sharing	9,197.36	20,000.00	0.00	10,000.00
Office & Administrative				
5053 Misc Employee Costs	8,921.49	13,270.00	3,804.96	10,170.00
5102 Office Rent	111,185.56	125,450.00	89,208.81	119,040.00
5104 Office Supplies	20,258.70	25,950.00	11,803.50	25,750.00
5110 Postage & Shipping	5,989.10	8,500.00	5,281.01	8,500.00
5112 Telephone	28,471.13	31,670.00	23,311.44	32,240.00
5114 Cellular Services	29,271.77	32,950.00	24,702.60	38,500.00
5118 Other Communications	8,568.49	11,600.00	6,938.58	11,600.00
5120 Dues & Subscriptions	9,154.25	13,875.00	5,520.20	12,125.00
5122 Public Info & Advertising	12,021.80	18,500.00	6,858.97	11,750.00
5123 Promotional Materials	11,224.13	22,500.00	6,819.68	19,000.00
5130 Office Equipment	25,569.48	15,500.00	4,091.58	15,500.00
5132 Office Equip Maintenance	540.00	1,200.00	0.00	1,200.00
5170 Other Office Expenses	7,834.26	6,600.00	787.17	6,600.00
5172 Filing Fees	7,654.09	12,300.00	3,580.28	11,300.00
5173 Credit Card Processing Fees	0.00	1,200.00	611.53	1,200.00
5202 Employee Mileage Reimbursement	26,488.06	39,643.00	19,930.20	31,162.00
5204 Empl. Meals & Incidental	10,463.40	21,975.00	9,779.46	21,175.00
5206 Empl. Lodging	28,777.81	46,400.00	29,128.04	43,800.00
5270 Travel & Meeting Expense	4,265.27	10,400.00	3,072.71	8,200.00
5312 Continuing Education	0.00	5,000.00	0.00	8,000.00
5370 Training & Development	26,314.86	61,885.00	22,650.70	57,100.00
5402 Employee Uniforms	19,365.00	35,550.00	16,927.34	33,075.00
5508 Cleaning Services	23,751.00	27,000.00	13,532.50	27,000.00
5570 Other General Expense	1,046.11	4,050.00	1,077.84	3,500.00
6102 Board Member Travel & Expenses	641.18	2,750.00	618.64	1,750.00
6104 Sponsorships	3,284.00	6,000.00	1,580.00	6,000.00
6210 Trustee Fees	9,026.60	8,200.00	6,766.20	8,500.00
Total Office & Admin	440,087.54	609,918.00	318,383.94	573,737.00
Utilities				
5802 Gas & Electric	137,473.12	148,200.00	86,862.40	150,400.00
5803 Propane	24,217.32	25,000.00	10,165.01	25,000.00
Total Utilities	161,690.44	173,200.00	97,027.41	175,400.00

**Summary of All Units
BUDGET FYE 2020
APPENDIX A**

<u>Account Description</u>	<u>FYE 3/31/2018 Actual</u>	<u>FYE 3/31/2019 Amended Budget</u>	<u>Actual 12/31/2018</u>	<u>FYE 3/31/2020 Budget</u>
Materials & Supplies				
5806 Building Supplies	4,898.99	7,000.00	2,739.97	7,000.00
5810 Site Supplies	31,580.89	40,000.00	10,618.17	40,000.00
5824 Sand, Gravel & Stone	174,466.26	200,000.00	137,476.45	200,000.00
5826 Seed & Mulch	26,094.04	30,000.00	22,840.00	30,000.00
Total Materials & Supplies	237,040.18	277,000.00	173,674.59	277,000.00
Professional Fees				
5924 Legal	42,106.85	100,300.00	56,211.46	66,000.00
5926 Investment Banking Fees	34,796.33	41,046.00	26,638.04	42,978.00
592... Accounting Fees	38,500.00	41,000.00	27,000.00	41,700.00
5970 Consulting	258,025.00	195,600.00	18,340.00	276,000.00
Total Professional Fees	373,428.18	377,946.00	128,189.50	426,678.00
Repairs & Maintenance				
5804 Building Maintenance & Repair	56,893.36	48,000.00	23,330.00	60,500.00
5808 Site Maint & Repair	33,247.59	35,500.00	11,536.02	35,500.00
5812 Pipeline Maintenance	72,280.50	90,000.00	27,461.31	85,000.00
Total Repairs & Maintenance	162,421.45	173,500.00	62,327.33	181,000.00
Automobile				
5601 Auto/Light Truck Rep. & Maint.	28,128.30	34,877.00	16,559.04	34,877.00
5602 Auto/Light Truck Fuel	60,602.84	90,800.00	50,061.97	89,500.00
5603 Auto/Light Truck Rental/Lease	145,864.47	174,750.00	122,490.28	206,200.00
5605 Vehicle Ins	20,749.31	34,000.00	25,499.97	44,500.00
Total Automobile	255,344.92	334,427.00	214,611.26	375,077.00
Computer				
5124 Computer Equipment	38,204.35	53,400.00	30,160.18	60,740.00
5126 Computer Maintenance	31,599.38	10,000.00	2,750.50	13,000.00
5128 Programming & Software	64,485.00	169,597.00	144,267.27	189,109.00
5129 ECMS Expense	16,585.00	24,000.00	18,112.55	18,656.00
6108 Web Page Design & Maintenance	10,059.88	2,630.00	0.00	2,690.00
5906 GIS	40,065.42	42,451.00	23,989.49	42,450.00
Total Computer	200,999.03	302,078.00	219,279.99	326,645.00
6122 Bad Debt Expense	245,149.93	0.00	0.00	0.00
6114 Insurance	358,209.00	371,100.00	278,325.09	388,600.00
6120 Grants	524,871.32	1,265,000.00	575,909.91	812,500.00
6208 NYS Administrative Assessment	122,000.00	125,049.00	122,000.00	125,047.00
7032 Depreciation	10,990,417.61	9,965,370.00	6,965,851.22	8,806,100.00
7002 Amortization	24,366.72	24,367.00	18,275.04	24,400.00
6202 Interest Expense	335,702.03	352,329.00	204,135.21	646,199.00
6901 Contingency	0.00	64,300.00	0.00	80,000.00
Total Expenses	28,343,845.51	30,914,762.00	20,268,359.61	30,545,902.00
Change in Net Position	<u>(1,291,301.83)</u>	<u>(1,146,180.00)</u>	<u>2,293,139.52</u>	<u>(2,440,973.00)</u>

**Summary of All Units
BUDGET FYE 2020
APPENDIX A**

<u>Account Description</u>	<u>FYE 3/31/2018 Actual</u>	<u>FYE 3/31/2019 Amended Budget</u>	<u>Actual 12/31/2018</u>	<u>FYE 3/31/2020 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				(2,440,973.00)
PLUS DEPRECIATION & AMORTIZATION PLUS CLOSURE & P. CLOSURE COSTS				8,830,500.00 807,956.00
LESS PRINCIPAL PAYMENTS				(1,078,878.00)
RESERVE/CAPITAL REQUIREMENTS				
REPLACEMENT RESERVE				(661,702.00)
CLOSURE RESERVE				(665,860.00)
POST CLOSURE RESERVE				(142,096.00)
MMF CAPITAL RESERVE				(24,640.00)
RWL CAPITAL RESERVE				130,000.00
TIP FEE STABILIZATION				400,000.00
LANDFILL GAS RESERVE				(477,500.00)
TELECO REPAIR/UPGRADE RESERVE				350,000.00
ASL CAPITAL PROJECTS				(30,000.00)
AWL CAPITAL PROJECTS				(540,000.00)
RWL CAPITAL PROJECTS				(130,000.00)
TELECOM CAPITAL PROJECTS				(2,107,000.00)
TOTAL RESERVE/CAPITAL REQUIRED				(3,898,798.00)
CASH FLOW				<u>2,219,807.00</u>

APPENDIX X

AUTHORITY CAPITAL PROJECT SUMMARY

	Fund	FYE 2019 Authorization	Budget FYE 2020	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024
ADMINISTRATION		\$ -	\$ 200,200	\$ 142,000	\$ 208,300	\$ 163,200	\$ 164,000
TELECOMMUNICATIONS		\$ 290,000	\$ 2,197,000	\$ 1,473,000	\$ 1,741,400	\$ 1,515,220	\$ 1,719,481
MATERIALS MANAGEMENT FACILITY		\$ 9,004,170	\$ 18,327,696	\$ 1,185,000	\$ 2,300,000	\$ 1,005,000	\$ 1,350,000
ARMY SEWER LINE		\$ -	\$ 30,000	\$ 100,000	\$ 2,000,000	\$ 7,850,000	\$ -
ARMY WATER LINE		\$ 450,000	\$ 540,000	\$ -	\$ -	\$ -	\$ 40,000
REGIONAL WATER LINE		\$ -	\$ 130,000	\$ 20,000	\$ 20,000	\$ 2,725,000	\$ -
ENGINEERING		\$ -	\$ -	\$ -	\$ 30,000	\$ -	\$ 50,000
TOTAL		\$ 9,744,170	\$ 21,424,896	\$ 2,920,000	\$ 6,299,700	\$ 13,258,420	\$ 3,323,481

**APPENDIX B
ADMINISTRATIVE CAPITAL PROJECTS**

Project Number	Project Description	Fund	Prior Approval	Budget FYE 2020	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024
	Fleet Vehicles	O		\$ 166,200	\$ 124,000	\$ 158,300	\$ 163,200	\$ 124,000
	Server Replacements	O		\$ 34,000	\$ 18,000	\$ -	\$ -	\$ 40,000
	Voice Upgrade	O		\$ -	\$ -	\$ 50,000	\$ -	\$ -
TOTAL ADMINISTRATIVE				\$ 200,200	\$ 142,000	\$ 208,300	\$ 163,200	\$ 164,000

Fund Description

- O Operating Investments
- AR Administrative Reserve

**APPENDIX B
TELECOMMUNICATIONS CAPITAL PROJECTS**

Project Number	Project Description	Fund	Prior Approval	Budget FYE 2020	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024
	Customer Network Construction	R		\$ 450,000	\$ 525,000	\$ 600,000	\$ 650,000	\$ 700,000
	Ethernet Enhancements	R		\$ 250,000	\$ 300,000	\$ 350,000	\$ 200,000	\$ 250,000
	Wireless Tower Service	R		\$ 250,000	\$ 200,000	\$ 200,000	\$ 150,000	\$ 150,000
	Primary Backbone Overlash	R		\$ 250,000	\$ -	\$ -	\$ -	\$ -
	South Lewis Central Office	R		\$ 200,000	\$ -	\$ -	\$ -	\$ -
	Central Office Enhancements	R		\$ 170,000	\$ 100,000	\$ 125,000	\$ 125,000	\$ 125,000
	Emergency Restoration	R		\$ 160,000	\$ 168,000	\$ 176,400	\$ 185,220	\$ 194,481
	Fiber Augments	R		\$ 100,000	\$ 75,000	\$ 85,000	\$ 100,000	\$ 100,000
	Thousand Islands Bridge Authority	R		\$ 100,000	\$ -	\$ -	\$ -	\$ -
	DWDM Upgrade	R		\$ 100,000	\$ -	\$ 100,000	\$ -	\$ 100,000
	DOT - Road Projects	R		\$ 95,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 75,000
	Test Equipment - OTDR & Exfo Test Sets	R		\$ 42,000	\$ -	\$ -	\$ -	\$ -
	Fiber Assignment Database Upgrade	R		\$ 30,000	\$ -	\$ -	\$ -	\$ -
30568	Economic Development Initiatives	R	\$ 290,000	\$ -	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000
TOTAL TELECOMMUNICATIONS			\$ 290,000	\$ 2,197,000	\$ 1,473,000	\$ 1,741,400	\$ 1,515,220	\$ 1,719,481

Fund Description

- R Repair & Replacement Reserve

**APPENDIX B
MATERIALS MANAGEMENT FACILITY CAPITAL PROJECTS**

Project Number	Project Description	Fund	Prior Approval	Budget FYE 2020	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024
20154	Design/Construction - Expansion	CAP/Debt	\$ 8,582,000	\$ 11,847,696	\$ 100,000	\$ -	\$ -	\$ -
20165	Closure IV	C	\$ 100,000	\$ 3,300,000	\$ -	\$ -	\$ -	\$ -
	Recycling Transfer Station	CAP		\$ 1,800,000	\$ -	\$ -	\$ -	\$ -
	Radiation Detection System Implementation	R	\$ 20,000	\$ 55,000	\$ -	\$ -	\$ -	\$ -
20105	Natural Habitat Enhancement	CC	\$ 227,170	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Equipment: Articulated Hauler	R		\$ 500,000	\$ -	\$ 575,000	\$ -	\$ -
	Equipment: Waste Dozer	R		\$ 450,000	\$ -	\$ -	\$ 550,000	\$ 550,000
	Equipment: Sweeper	R		\$ 225,000	\$ -	\$ -	\$ -	\$ -
	Equipment: Portable Litter Fencing	R		\$ 70,000	\$ -	\$ -	\$ -	\$ -
	Equipment: Litter Vacuum w/Power Unit	R	\$ 75,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -
	Equipment: SCADA Transmission Devices	R		\$ 30,000	\$ -	\$ -	\$ -	\$ -
	Equipment: Wheel Loader	R		\$ -	\$ 400,000	\$ -	\$ -	\$ -
	Equipment: Main Snow Blower	R		\$ -	\$ 400,000	\$ -	\$ -	\$ -
	Equipment: Leachate Truck Tractor	R		\$ -	\$ 150,000	\$ -	\$ -	\$ 150,000
	Equipment: Leachate Tank Trailer	R		\$ -	\$ 85,000	\$ 90,000	\$ 95,000	\$ 100,000
	Equipment: Landfill Compactor	R		\$ -	\$ -	\$ 600,000	\$ -	\$ -
	Equipment: Hydraulic Excavator	R		\$ -	\$ -	\$ 325,000	\$ -	\$ 400,000
	Equipment: Main Flare Replacement	R		\$ -	\$ -	\$ 300,000	\$ -	\$ -
	Equipment: Wheeled Excavator	R		\$ -	\$ -	\$ 300,000	\$ -	\$ -
	Equipment: Water Truck	R		\$ -	\$ -	\$ 60,000	\$ -	\$ -
	Equipment: Sewer Jet/Vacuum Truck	R		\$ -	\$ -	\$ -	\$ 310,000	\$ -
	Equipment: Hydro Seeder	R		\$ -	\$ -	\$ -	\$ -	\$ 100,000
TOTAL MMF			\$ 9,004,170	\$ 18,327,696	\$ 1,185,000	\$ 2,300,000	\$ 1,005,000	\$ 1,350,000

Fund Description(s)

C	Closure Reserve	R	Replacement Reserve
CC	Carbon Credit Reserve	LG	Landfill Gas Reserve
CAP	Capital Reserve	DEBT	Debt Issuance

**APPENDIX B
WATER QUALITY MANAGEMENT CAPITAL PROJECTS**

ARMY SEWER LINE

Project Number	Project Description	Fund	Prior Approval	Budget FYE 2020	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024
	WPS Electrical Upgrades	REV		\$ 30,000	\$ -	\$ -	\$ -	\$ -
	WPS HVAC Evalution and Design	REV		\$ -	\$ 100,000	\$ -	\$ -	\$ -
	WPS General Maintenance for upgrading and rehabilitation	TBD		\$ -	\$ -	\$ 2,000,000	\$ -	\$ -
	ASL Contract 6 Expansion	TBD		\$ -	\$ -	\$ -	\$ 7,850,000	\$ -
TOTAL ARMY SEWER LINE				\$ 30,000	\$ 100,000	\$ 2,000,000	\$ 7,850,000	\$ -

ARMY WATER LINE

Project Number	Project Description	Fund	Prior Approval	Budget FYE 2020	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024
	DBP Removal System	REV		\$ 375,000	\$ -	\$ -	\$ -	\$ -
42036	Mainline Valve Replacement	REV	\$ 450,000	\$ 150,000	\$ -	\$ -	\$ -	\$ -
	BPS 1 & 2 Electrical Upgrades	REV		\$ 15,000	\$ -	\$ -	\$ -	\$ -
	BPS 1/2 SCADA Upgrade	REV		\$ -	\$ -	\$ -	\$ -	\$ 40,000
TOTAL ARMY WATER LINE			\$ 450,000	\$ 540,000	\$ -	\$ -	\$ -	\$ 40,000

REGIONAL WATER LINE

Project Number	Project Description	Fund	Prior Approval	Budget FYE 2020	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024
	Cape Vincent Pump Station Genset Replacement	CR		\$ 100,000	\$ -	\$ -	\$ -	\$ -
	Chaumont River Crossing Bypass	CR		\$ 30,000	\$ -	\$ -	\$ -	\$ -
	RWL Disinfection By-Products Mitigation Study	REV		\$ -	\$ 20,000	\$ -	\$ -	\$ -
	RWL Improvements	REV		\$ -	\$ -	\$ 20,000	\$ 25,000	\$ -
	RWL Water Tower	TBD		\$ -	\$ -	\$ -	\$ 2,500,000	\$ -
	LBPS Genset Replacement	TBD		\$ -	\$ -	\$ -	\$ 200,000	\$ -
TOTAL REGIONAL WATER LINE			\$ -	\$ 130,000	\$ 20,000	\$ 20,000	\$ 2,725,000	\$ -

**APPENDIX B
ENGINEERING**

ENGINEERING

Project Number	Project Description	Fund	Prior Approval	Budget FYE 2020	Budget FYE 2021	Budget FYE 2022	Budget FYE 2023	Budget FYE 2024
	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

APPENDIX XI



Authority Debt Narrative

1) Materials Management

a) 1998 (2010C) Bond Issue

- Debt Balance @ 12/31/18: \$395,000
- Annual Debt Service, Interest & Principal: \$399,608
- Maturity Date: 4/15/2019
- **A Debt Sinking Fund** was established to meet the 1998 debt service requirements. Balance @ 12/31/18: \$281,225. Monthly Debt Service deposit \$31,500
- **A Debt Service Reserve** was established to meet the 1998 debt service requirements. Balance @ 12/31/18: \$288,479. No monthly deposits or withdrawals are made.

b) 2015 Bond Issue (Leachate Loadout & Access Control Facility)

- Debt Balance @ 12/31/18: \$7,800,000
- Annual Debt Service, Interest & Principal: \$502,538
- Maturity Date : 5/15/2040
- **A Debt Sinking Fund** was established to meet debt service requirements of the 2015 Debt issuance. Balance @ 12/31/18: \$207,364. Monthly deposit to 2015 Debt Service Sinking Fund: \$38,500
- **A Debt Service Reserve** was established to meet debt service requirements of the 2015 Debt issuance. Balance @ 12/31/18: \$254,809. No monthly deposits or annual withdrawals are made.

2) Regional Waterline

a) United States Department of Agriculture

- Debt Balance @ 12/31/18: \$1,107,170
- Annual Debt Service, Interest & Principal: \$91,104
- Maturity Date: 4/08/36

b) Village of Cape Vincent – 4th Filter

- Debt Balance @ 12/31/18: \$640,829
- Annual Debt Service, Interest & Principal: \$28,307
- Maturity Date: 3/1/49

3) Regional Development

a) Housing Trust Fund:

- Debt Balance @ 12/31/18: \$600,000
- Annual Debt Service, Interest & Principal: \$0.00
- Maturity Date: 12/31/38. Payable upon loan repayment from ultimate recipient.

b) New York State Job Development Authority – Agribusiness Loan Program

- Debt Balance @ 12/31/18: \$333,333.33
- Annual Debt Service, Interest & Principal: Payments due in years 5, 7 & 10.
- Maturity Date: 2028

4) Administrative

a) NYS Loan (Original State Investment in Authority)

- Debt Balance @ 12/31/18: \$1,064,000
- Annual Debt Service: \$50,000 (Principal Only, 0% Interest)
- Maturity Date: 3/31/40

APPENDIX XII

DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY

SUPPLEMENTAL SCHEDULE OF REVENUE, EXPENSES AND CHANGE IN NET POSITION BY DEPARTMENT
FOR THE YEAR ENDED MARCH 31, 2018

	General and Administration	Solid Waste Management Facility	Water and Waste Water Operations	Telecommunications Network	Housing and Economic Development	Engineering	Total
OPERATING REVENUE:							
Customer billings	\$ -	\$ 9,082,293	\$ 5,498,383	\$ 5,840,515	\$ 216,281	\$ 1,062,118	\$ 21,699,590
Grant revenue	-	295,747	-	-	2,366,324	-	2,662,071
Loan interest income	-	-	-	-	617,972	-	617,972
Other revenue	145,899	776,810	14,394	57,321	104,835	-	1,099,259
Total operating revenues	145,899	10,154,850	5,512,777	5,897,836	3,305,412	1,062,118	26,078,892
OPERATING EXPENSES:							
Depreciation and amortization	216,299	5,616,792	772,654	4,382,518	-	26,522	11,014,785
Salaries	50,062	1,671,034	1,145,029	1,257,669	412,491	647,761	5,184,046
Fringe benefits	72,248	881,277	598,094	490,869	190,532	268,420	2,501,440
Operation and maintenance	8,118	1,252,293	65,479	1,200,699	15,982	98,359	2,640,930
Wastewater treatment	-	391,619	1,247,562	-	-	-	1,639,181
Water purchases	-	-	539,783	-	-	-	539,783
Community benefits	-	745,121	-	-	20,758	-	765,879
Closure and post-closure costs	-	640,861	-	-	-	-	640,861
Grant	-	-	-	-	524,872	-	524,872
Office and administrative	139,376	72,445	47,886	109,623	12,107	58,653	440,090
Insurance	18,274	149,906	69,790	106,750	-	13,488	358,208
Bad debt	-	-	-	-	245,150	-	245,150
Automobile	564	28,350	142,117	65,316	-	18,996	255,343
Utilities	-	63,900	94,694	3,096	-	-	161,690
Materials and supplies	-	237,040	-	-	-	-	237,040
Professional fees	72,893	20,394	2,690	22,455	254,997	-	373,429
Computer	116,032	10,916	9,415	15,686	-	48,950	200,999
NYS administrative assessment	-	50,876	32,486	33,122	-	5,516	122,000
Repairs and maintenance	-	20,033	142,387	-	-	-	162,420
Engineering allocation	-	26,709	32,981	15,008	11,184	(85,882)	-
Administrative allocation	(416,092)	145,982	100,144	125,537	40,518	3,911	-
Total operating expenses	277,774	12,025,548	5,043,191	7,828,348	1,728,591	1,104,694	28,008,146
Total operating income	(131,875)	(1,870,698)	469,586	(1,930,512)	1,576,821	(42,576)	(1,929,254)
NON-OPERATING REVENUE (EXPENSE):							
Interest income	139,364	517,956	29,843	118,268	139,021	-	944,452
Gain on sale of capital assets, net	23,100	6,100	-	-	-	-	29,200
Interest expense	-	(269,081)	(66,621)	-	-	-	(335,702)
Total non-operating revenue (expense)	162,464	254,975	(36,778)	118,268	139,021	-	637,950
CHANGE IN NET POSITION	\$ 30,589	\$ (1,615,723)	\$ 432,808	\$ (1,812,244)	\$ 1,715,842	\$ (42,576)	\$ (1,291,304)

The accompanying notes are an integral part of these schedules.