

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, 2023 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 2023 Budget Resolutions (these documents are also posted on our website). The attached resolutions were approved by the Authority’s full Board on February 24, 2022.

§ 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, 2023 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 Chief Financial Officer 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 2023 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, Chief Financial Officer, Chief Operations Officer, and Comptroller.

See Appendix III – FYE 2023 Budget Packet

See Appendix IV – FYE 2023 Wage and Fringe Benefit Budget Assumptions

See Appendix V – FYE 2023 Critical Issues

On February 15, 2022, a Budget Work Session was held with the Finance Committee and was open to all Board members. The staff provided the Board with a presentation by each division of the Authority of the proposed Operating budget, Capital budget and critical issues. The Authority’s Finance Committee reviewed and recommended such Budget to the full Board. On February 24, 2022, the Board of Directors adopted the FYE 2023 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 2023 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 2023 Employee Roster

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

Programmatic goals – See Appendix VI – FYE 2023 Budget Elements

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

Self-assessment - See Appendix V – FYE 2023 Critical Issues

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

See Appendix I – FY2023 Budget Resolutions (Amended Budgets for FY21-22 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 – FY21-22 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 2021 - 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 – FY22-23 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 \$5,000 – Dept. of Labor Training

Regional Development \$55,570– Fort Drum ESD Planning Grant

Regional Development \$215,000 – ESD Grant

Regional Development \$16,000 – NYS Grown and Certified

Materials Management Facility \$29,108 – Household Hazardous Waste

Materials Management Facility \$45,000 – Municipal Waste

Federal Grants

Regional Development \$88,523 – Northern Border Regional Commission (NBRC) Grant

§ 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 22-23 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 3.31.2022

Pledged Revenues – not applicable

Debt Service as a percentage of Available Revenues; Principal & Interest \$1,334,302/\$5,882,009.00=23%
(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 3.31.2021

§ 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 22-23 Master Capital Plan

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

See Appendix I – FYE 22-23 Budget Resolutions

APPENDIX I



Board Resolution No. 2022-02-08
February 24, 2022

**APPROVING FISCAL YEAR 2022-2023 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 2022-2023 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	\$39,100
Miscellaneous Accounting Services	<u>\$ 5,000</u>
	\$44,100

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

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

- 1. The Fiscal Year 2022-2023 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 2022-2023, 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 2022-2023.**

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 2022-2023 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.

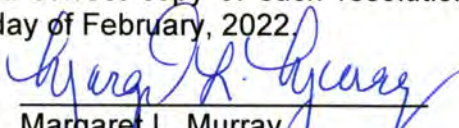
Motion by: E. Virkler

Seconded by: D. Mastascusa

Calligaris - Absent	Hall - Yes	Hunt - Present	Mastascusa - Yes
Doheny - Yes	Henry - Absent	MacKinnon - Yes	Murray - Yes
Hefferon - Yes	Hollenbeck - Present	McGrath - Present	Virkler - Yes

DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY

I, the undersigned, Chairman of the Board of Directors of the Development Authority of the North Country, do hereby certify that I have compared the foregoing copy of Resolution No. 2022-02-08 of the Development Authority of the North Country with the original adopted by the Development Authority of the North Country at a meeting of said Authority on the 24th day of February, 2022, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 24th day of February, 2022.



 Margaret L. Murray
 Board Vice Chairperson

**Administration
BUDGET FYE 2023
APPENDIX A**

<u>Account Description</u>		<u>FYE 3/31/2021 Actual</u>	<u>FYE 3/31/2022 Amended Budget</u>	<u>Actual 12/31/2021</u>	<u>FYE 3/31/2023 Budget</u>
Grant Revenue					
4183	NY State Grants	\$5,851.25	\$4,000.00	\$3,952.50	\$5,000.00
	Total Grant Revenue	5,851.25	4,000.00	3,952.50	5,000.00
Other Income					
4164	Miscellaneous	191,828.79	211,300.00	155,986.97	191,700.00
	Total Other Income	191,828.79	211,300.00	155,986.97	191,700.00
4201	Gain on Sale of Assets	19,432.75	21,000.00	5,300.00	35,000.00
Interest Income					
4102	Investment Interest Income	115,152.82	98,400.00	63,663.92	79,219.00
420...	Mark to Market Adjustment	(1,821.42)	0.00	(8,922.50)	0.00
	Total Interest Income	113,331.40	98,400.00	54,741.42	79,219.00
	Total Income	330,444.19	334,700.00	219,980.89	310,919.00
Salaries					
500...	Administrative Wages	1,153,045.89	1,212,691.00	873,674.97	1,246,830.00
500...	Engineering Wages	1,233.77	0.00	0.00	0.00
500...	Overtime Wages	22.36	1,000.00	286.99	2,500.00
	Total Salaries	1,154,302.02	1,213,691.00	873,961.96	1,249,330.00
Fringe Benefits					
503...	FICA Expense	82,633.13	82,432.00	62,389.97	86,036.00
503...	Pension Expense	309,626.32	145,280.00	99,092.35	107,372.00
503...	VDC Expense	0.00	0.00	10,067.94	8,102.00
503...	Health Insurance	107,815.20	135,154.00	95,447.64	122,173.00
504...	Retiree Health Insurance	67,705.02	85,343.00	61,616.60	95,162.00
503...	Workers Comp	1,485.30	2,032.00	1,416.45	1,836.00
503...	Disability Insurance	1,011.56	2,797.00	2,147.97	3,377.00
5036	Unemployment	6,592.94	10,000.00	0.00	10,000.00
504...	Post Retire Overhead	(62,244.64)	81,254.00	57,211.35	80,685.00
5051	Benefit Admin. Fees	10,391.17	13,730.00	7,703.48	9,800.00
5054	Employee Physicals & Screening	1,738.00	1,787.00	547.75	1,842.00
	Total Fringe Benefits	526,754.00	559,809.00	397,641.50	526,385.00
Operations & Maintenance					
5134	Maintenance Contracts	1,070.52	2,720.00	1,523.77	2,800.00
5403	Safety Equipment & Supplies	13,957.00	11,746.00	5,170.13	7,110.00
	Total O & M	15,027.52	14,466.00	6,693.90	9,910.00
Office & Administrative					
5053	Misc Employee Costs	4,767.81	5,215.00	1,109.50	5,063.00
5102	Office Rent	108,150.80	121,936.00	91,429.30	122,127.00
5104	Office Supplies	9,933.33	6,749.00	5,307.37	9,000.00
5110	Postage & Shipping	5,218.26	6,000.00	4,028.77	6,908.00
5112	Telephone	2,907.13	5,310.00	2,749.18	4,169.00
5114	Cellular Services	5,498.57	5,500.00	3,645.41	5,100.00
5118	Other Communications	9,392.82	9,600.00	6,594.46	9,720.00
5120	Dues & Subscriptions	3,075.00	4,415.00	1,695.08	4,415.00
5122	Public Info & Advertising	8,991.73	4,590.00	421.52	3,000.00
5123	Promotional Materials	0.00	2,500.00	1,583.78	5,500.00
5130	Office Equipment	3,966.54	10,251.00	10,000.38	19,000.00
5170	Other Office Expenses	986.20	3,900.00	2,857.19	1,600.00
5173	Credit Card Processing Fees	523.60	600.00	398.95	0.00
5202	Employee Mileage Reimbursement	1,040.84	5,000.00	1,788.64	3,200.00
5204	Empl. Meals & Incidental	0.00	2,700.00	42.00	1,500.00

**Administration
BUDGET FYE 2023
APPENDIX A**

<u>Account Description</u>	<u>FYE 3/31/2021 Actual</u>	<u>FYE 3/31/2022 Amended Budget</u>	<u>Actual 12/31/2021</u>	<u>FYE 3/31/2023 Budget</u>
5206 Empl. Lodging	0.00	3,100.00	0.00	3,000.00
5270 Travel & Meeting Expense	2,270.10	3,550.00	2,520.60	4,000.00
5312 Continuing Education	0.00	0.00	0.00	2,200.00
5370 Training & Development	3,662.65	14,100.00	7,763.15	15,000.00
5402 Employee Uniforms	1,143.00	1,425.00	73.00	1,425.00
5404 Safety Training	5.95	10,000.00	0.00	13,000.00
5508 Cleaning Services	9,650.00	13,900.00	7,700.00	12,860.00
6102 Board Member Travel & Expenses	876.65	1,750.00	646.35	1,200.00
6104 Sponsorships	2,000.00	9,000.00	2,500.00	7,080.00
Total Office & Admin	184,060.98	251,091.00	154,854.63	260,067.00
Professional Fees				
5924 Legal	59,208.75	35,000.00	18,810.00	30,000.00
5926 Investment Banking Fees	6,410.21	6,900.00	5,232.93	6,000.00
592... Accounting Fees	37,500.00	43,200.00	30,200.00	44,100.00
5970 Consulting	72,767.09	60,600.00	56,595.00	16,100.00
Total Professional Fees	175,886.05	145,700.00	110,837.93	96,200.00
Automobile				
5601 Auto/Light Truck Rep. & Maint.	1,018.33	840.00	179.91	640.00
5602 Auto/Light Truck Fuel	0.00	1,250.00	15.88	1,425.00
Total Automobile	1,018.33	2,090.00	195.79	2,065.00
Computer				
5124 Computer Equipment	54,193.32	29,320.00	833.45	38,320.00
5126 Computer Maintenance	4,965.19	8,500.00	1,080.00	8,500.00
5128 Programming & Software	103,408.16	161,258.00	104,934.80	162,590.00
5129 ECMS Expense	28,305.61	29,000.00	22,974.75	29,000.00
6108 Web Page Design & Maintenance	2,359.88	7,552.00	2,400.00	6,002.00
Total Computer	193,232.16	235,630.00	132,223.00	244,412.00
6114 Insurance	18,663.11	19,200.00	14,400.00	18,500.00
619... Admin Allocation	(2,170,806.33)	(2,332,132.00)	(1,622,041.61)	(2,321,707.00)
7032 Depreciation	254,175.20	279,900.00	174,409.13	254,100.00
6901 Contingency	0.00	19,800.00	0.00	25,000.00
Total Expenses	352,313.04	409,245.00	243,176.23	364,262.00
Change in Net Position	(21,868.85)	(74,545.00)	(23,195.34)	(53,343.00)

**Administration
BUDGET FYE 2023
APPENDIX A**

<u>Account Description</u>	<u>FYE 3/31/2021 Actual</u>	<u>FYE 3/31/2022 Amended Budget</u>	<u>Actual 12/31/2021</u>	<u>FYE 3/31/2023 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				(53,343.00)
PLUS DEPRECIATION & AMORTIZATION				254,100.00
- 25... LESS PRINCIPAL PAYMENTS				(50,000.00)
RESERVE/CAPITAL REQUIREMENTS				
- 1440 ADMIN CAPITAL PROJECTS				(209,876.00)
TOTAL RESERVE/CAPITAL REQUIRED				<u>(209,876.00)</u>
CASH FLOW				<u>(59,119.00)</u>

**APPENDIX B
ADMINISTRATIVE CAPITAL PROJECTS**

Project Number	Project Description	Fund	Budget FYE 2023	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027
	Fleet Vehicles	O	\$ 209,876	\$ 177,659	\$ 182,718	\$ 266,853	\$ 287,972
	Server Replacement	O	\$ -	\$ 57,000	\$ 16,000	\$ 12,000	\$ 12,400
TOTAL ADMINISTRATIVE			\$ 209,876	\$ 234,659	\$ 198,718	\$ 278,853	\$ 300,372

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, 2022

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

Restricted Fund Balance:	Balance 3/31/2021	Estimated Balance 3/31/2022
Community Rental Housing Program	\$ 13,253,804	\$ 13,177,355
Community Development Loan Fund	\$ 8,810,966	\$ 9,648,542
Housing Loan Revolving Fund	\$ 22,681,753	\$ 22,749,104
Army Water & Sewer Repair Reserve	\$ 1,800,000	\$ 1,370,000
Regional Waterline	\$ 532,057	\$ 412,342
Wetlands Mitigation Reserve	\$ 1,312,332	\$ 318,083
MMF Replacement Reserve	\$ 5,359,374	\$ 4,731,298
MMF Liner Reserve	\$ 7,000,000	\$ 10,581,786
MMF Closure/Post Closure Reserve	\$ 15,815,480	\$ 23,882,455
Telecom Repair & Replacement Reserve	\$ 6,801,100	\$ 6,978,722
	\$ 83,366,865	\$ 93,849,686

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 3/31/2021	Estimated Balance 3/31/2022
Administrative / Supplemental Insurance	\$ 4,000,000	\$ 4,000,000
Army Waterline Capital Reserve	\$ 95,675	\$ -
Army Sewerline Administrative Support Reserve	\$ 749,985	\$ 749,985
ASL Infrastructure Development	\$ 223,107	\$ 223,107
MMF Capital Reserve	\$ 8,968,271	\$ 503,376
MMF Tip Fee Stabilization Reserve	\$ 4,415,142	\$ 4,431,958
MMF Landfill Gas Reserve	\$ 1,648,014	\$ 1,357,000
Economic Development Loan Fund	\$ 5,486,723	\$ 5,413,881
Affordable Housing Program	\$ 3,000,000	\$ 3,000,000
	\$ 28,586,917	\$ 19,679,308

APPENDIX D
Administrative Allocations
Budget - FYE March 31, 2023

	Budgeted FYE 3/31/22		Budgeted FYE 3/31/23		Increase or Decrease
Administrative Costs:					
Salaries & Fringes	\$ 1,685,797	\$	1,672,167	\$	(13,630)
Administrative Overhead	\$ 750,494	\$	665,296	\$	(85,198)
Total Administrative Costs	\$ 2,436,291	\$	2,337,462	\$	(98,828)

Administrative Allocation:	Budgeted FYE 3/31/22		Budgeted FYE 3/31/23		Increase or (Decrease)
Army Sewer	\$ 281,576	\$	280,052	\$	(1,524)
Army Water	\$ 165,070	\$	175,835	\$	10,765
Regional Water	\$ 17,426	\$	16,606	\$	(820)
Water Quality Contracts	\$ 36,745	\$	37,200	\$	455
Engineering	\$ 55,784	\$	51,586	\$	(4,198)
Materials Mgt	\$ 993,394	\$	990,621	\$	(2,773)
Telecommunications	\$ 617,820	\$	606,187	\$	(11,633)
Regional Development Contracts	\$ 30,190	\$	21,365	\$	(8,826)
Affordable Housing Program	\$ 88,350	\$	88,780	\$	430
Community Development Loan Fund	\$ 4,151	\$	4,135	\$	(16)
Authority Economic Development Fund	\$ 56,837	\$	56,815	\$	(22)
Community Rental Housing Program	\$ 8,947	\$	8,281	\$	(666)
Internal Subsidy	\$ 80,000	\$	-	\$	(80,000)
Total	\$ 2,436,291	\$	2,337,463	\$	(98,828)



**Board Resolution No. 2022-02-09
February 24, 2022**

APPROVING FISCAL YEAR 2022-2023 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 2022-2023 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.

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

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

1. The Fiscal Year 2022-2023 Engineering Budget and line items contained therein, as proposed and set forth in Appendix A, is hereby approved and adopted.
2. The Engineering capital projects for the Fiscal Year 2022-2023, 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 2022-2023.
3. To enhance the Authority's ability to respond promptly to customer requirements, the authority to negotiate contracts is hereby delegated to the Executive Director who will report such actions to the Board of Directors in a timely manner.

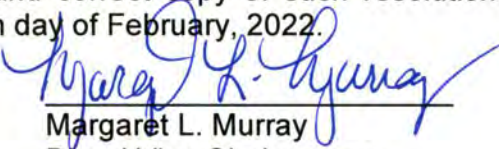
Motion by: A. MacKinnon

Seconded by: M. Hall

Calligaris - Absent	Hall - Yes	Hunt - Present	Mastascusa - Yes
Doheny - Yes	Henry - Absent	MacKinnon - Yes	Murray - Yes
Hefferon - Yes	Hollenbeck - Present	McGrath - Present	Virkler - Yes

DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY

I, the undersigned, Chairman of the Board of Directors of the Development Authority of the North Country, do hereby certify that I have compared the foregoing copy of Resolution No. 2022-02-09 of the Development Authority of the North Country with the original adopted by the Development Authority of the North Country at a meeting of said Authority on the 24th day of February, 2022, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 24th day of February, 2022.


Margaret L. Murray
Board Vice Chairperson

**Engineering
BUDGET FYE 2023
APPENDIX A**

<u>Account Description</u>		<u>FYE 3/31/2021 Actual</u>	<u>FYE 3/31/2022 Amended Budget</u>	<u>Actual 12/31/2021</u>	<u>FYE 3/31/2023 Budget</u>
Customer Billings					
4001	Customer Billings	\$1,151,971.12	\$1,228,271.00	\$820,524.26	\$704,490.00
	Total Customer Billings	1,151,971.12	1,228,271.00	820,524.26	704,490.00
Grant Revenue					
4181	Federal Grant Income	1,462.50	0.00	0.00	0.00
	Total Grant Revenue	1,462.50	0.00	0.00	0.00
	Total Income	1,153,433.62	1,228,271.00	820,524.26	704,490.00
Salaries					
500...	Engineering Wages	624,992.51	704,088.00	438,345.62	373,117.00
500...	Telecom Wages	0.00	0.00	1,452.00	0.00
500...	MMF Wages	650.88	0.00	0.00	0.00
500...	WQ Wages	173.36	0.00	4,354.11	0.00
500...	Overtime Wages	363.50	0.00	0.00	0.00
	Total Salaries	626,180.25	704,088.00	444,151.73	373,117.00
Fringe Benefits					
503...	FICA Expense	43,848.54	45,832.00	32,939.93	23,905.00
503...	Pension Expense	162,288.41	87,744.00	58,941.20	35,476.00
503...	VDC Expense	0.00	0.00	2,148.46	5,072.00
503...	Health Insurance	91,876.01	104,971.00	68,609.48	60,627.00
503...	Workers Comp	19,910.40	27,545.00	20,104.56	1,709.00
503...	Disability Insurance	430.64	1,617.00	1,212.65	979.00
504...	Post Retire Overhead	45,956.31	46,975.00	32,826.15	23,399.00
5054	Employee Physicals & Screening	246.25	1,200.00	945.25	500.00
	Total Fringe Benefits	364,556.56	315,884.00	217,727.68	151,667.00
Operations & Maintenance					
5403	Safety Equipment & Supplies	433.81	1,000.00	667.87	600.00
5904	SCADA	21,377.91	19,550.00	9,185.09	20,200.00
8090	Purchases for Resale	56,786.55	63,500.00	36,592.34	75,500.00
	Total O & M	78,598.27	84,050.00	46,445.30	96,300.00
Office & Administrative					
5053	Misc Employee Costs	1,163.20	800.00	10.00	500.00
5102	Office Rent	10,761.00	5,389.00	4,041.72	1,870.00
5104	Office Supplies	578.25	2,500.00	725.89	1,500.00
5112	Telephone	3,134.23	1,960.00	2,308.24	1,621.00
5114	Cellular Services	5,808.87	6,800.00	4,544.43	4,700.00
5120	Dues & Subscriptions	860.00	1,100.00	662.00	1,000.00
5122	Public Info & Advertising	1,600.00	2,500.00	1,913.00	800.00
5130	Office Equipment	445.00	3,500.00	836.00	3,500.00
5202	Employee Mileage Reimbursement	5,953.51	9,500.00	8,232.56	8,500.00
5204	Empl. Meals & Incidental	871.89	4,000.00	2,074.27	2,000.00
5206	Empl. Lodging	2,252.48	6,600.00	3,043.40	3,000.00
5312	Continuing Education	0.00	5,000.00	0.00	0.00
5370	Training & Development	5,179.45	10,000.00	6,104.94	8,000.00
5402	Employee Uniforms	1,155.90	1,200.00	236.00	800.00
	Total Office & Admin	39,763.78	60,849.00	34,732.45	37,791.00
Professional Fees					
5924	Legal	0.00	2,000.00	1,883.75	1,000.00
	Total Professional Fees	0.00	2,000.00	1,883.75	1,000.00
Automobile					

**Engineering
BUDGET FYE 2023
APPENDIX A**

<u>Account Description</u>		<u>FYE 3/31/2021 Actual</u>	<u>FYE 3/31/2022 Amended Budget</u>	<u>Actual 12/31/2021</u>	<u>FYE 3/31/2023 Budget</u>
5601	Auto/Light Truck Rep. & Maint.	2,043.92	2,500.00	1,225.93	2,500.00
5602	Auto/Light Truck Fuel	2,165.18	4,000.00	2,503.78	4,000.00
5603	Auto/Light Truck Rental/Lease	5,200.00	6,700.00	5,024.98	6,700.00
5605	Vehicle Ins	3,060.78	2,200.00	1,649.97	2,300.00
	Total Automobile	12,469.88	15,400.00	10,404.66	15,500.00
	Computer				
5124	Computer Equipment	6,420.80	6,000.00	4,782.00	6,000.00
5128	Programming & Software	978.12	1,200.00	613.80	1,250.00
5906	GIS	28,239.24	29,200.00	23,606.24	29,200.00
	Total Computer	35,638.16	36,400.00	29,002.04	36,450.00
6114	Insurance	26,462.19	26,300.00	19,725.03	16,600.00
619...	Admin Allocation	57,833.25	55,784.00	39,415.67	51,586.00
619...	Engineering Allocation	(80,695.85)	(79,552.00)	(55,691.56)	(86,534.00)
6208	NYS Administrative Assessment	6,994.00	7,173.00	0.00	3,861.00
890...	Water Quality Allocation	139.40	0.00	0.00	0.00
7032	Depreciation	27,737.75	12,700.00	10,522.39	11,400.00
	Total Expenses	1,195,677.64	1,241,076.00	798,319.14	708,738.00
	Change in Net Position	(42,244.02)	(12,805.00)	22,205.12	(4,248.00)

**Engineering
BUDGET FYE 2023
APPENDIX A**

<u>Account Description</u>	<u>FYE 3/31/2021 Actual</u>	<u>FYE 3/31/2022 Amended Budget</u>	<u>Actual 12/31/2021</u>	<u>FYE 3/31/2023 Budget</u>
STATEMENT OF CASH FLOW FROM OPERATIONS				
(This presentation of Cash Flow does not take into account changes in accruals)				
CHANGE IN NET ASSETS				(4,248.00)
PLUS DEPRECIATION & AMORTIZATION				11,400.00
CASH FLOW				<u>7,152.00</u>

**APPENDIX B
ENGINEERING**

ENGINEERING

Project Number	Project Description	Fund	Budget FYE 2023	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027
	GIS ESRI Software & Internet Mapping Application Upgrade	TBD	\$ -	\$ 50,000	\$ -	\$ -	\$ -
TOTAL ENGINEERING			\$ -	\$ 50,000	\$ -	\$ -	\$ -

Fund Description(s)

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



**Board Resolution No. 2022-02-10
February 24, 2022**

**APPROVING FISCAL YEAR 2022-2023 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 2022-2023 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, pursuant to State and Federal regulations and to be fiscally responsible in its landfill operations, the Authority created financial assurance projections for the useful life of the landfill extension (2075) for the following reserves:

Replacement Reserve	Appendix C
Closure & Post Closure Reserve	Appendix D
Capital Reserve & Wetlands Mitigation	Appendix E
Liner Reserve	Appendix F

Whereas, upon review of required reserve contributions and projected operating expenditures, it is recommended that effective January 1, 2023, the tipping fee for Municipal Solid Waste, construction and demolition waste, and ash be increased from \$47 per ton to \$50 per ton; for non-hazardous petroleum contaminated soil be increased from \$18 per ton to \$20 per ton; and for beneficial use sludge be increased from \$17.50 per ton to \$20 per ton.

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

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

- 1. The Fiscal Year 2022-2023 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 2022-2023, 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 2022-2023.**

3. Based upon receipt at the Facility of anticipated waste volumes, the tipping fee shall be:

- **Municipal solid waste, construction and demolition waste, and ash**
 - April 1, 2022 \$47.00 per ton (Unchanged from FY 2022)
 - January 1, 2023 \$50.00 per ton
- **Non-beneficial use sludge, industrial waste and sewage sludge**
 - April 1, 2022 \$36.00 per ton for (Unchanged from FY 2022)
- **Non-hazardous petroleum contaminated soil**
 - April 1, 2022 \$18.00 per ton (Unchanged from FY 2022)
 - January 1, 2023 \$20.00 per ton
- **Beneficial use sludge**
 - April 1, 2022 \$17.50 per ton (Unchanged from FY 2022)
 - January 1, 2023 \$20.00 per ton
- **Friable asbestos (one ton minimum)**
 - April 1, 2022 \$200 per ton (Unchanged from FY 2022)
- **Friable asbestos-contaminated construction debris or other waste that requires special handling protocol during disposal**
 - April 1, 2022 \$80.00 per ton (Unchanged from FY 2022)

4. The Community Improvement Program shall be extended for Fiscal Year 2022-2023 at \$31.50 per ton for up to 15,000 tons of demolition waste. The Residential Cleanup Program shall be extended for Fiscal Year 2022-2023 at \$36.00 per ton for up to 2,500 tons.

5. Reserve requirements for such year (included in the tipping fees) shall be, per ton:

Replacement	\$5.00
Closure	\$3.50
Liner	\$6.00

Pursuant to the Host Community Agreement with the Town of Rodman, estimated host community benefit fees and gas to energy revenue sharing, totaling \$872,964 will be paid for the Fiscal Year 2022-2023.

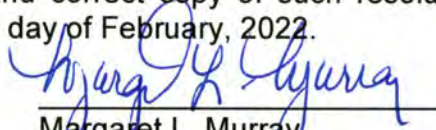
6. To enhance the Authority's ability to respond promptly to changing conditions in the competitive solid waste disposal market, the authority to establish tipping fees, special condition fees, manage reserves, establish host community agreements and negotiate hauler contracts is hereby delegated to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

Motion by: A. MacKinnon
Seconded by: E. Virkler

Calligaris - Absent	Hall - Yes	Hunt - Present	Mastascusa - Yes
Doheny - Yes	Henry - Absent	MacKinnon - Yes	Murray - Yes
Hefferon - Yes	Hollenbeck - Present	McGrath - Present	Virkler - Yes

DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY

I, the undersigned, Chairman of the Board of Directors of the Development Authority of the North Country, do hereby certify that I have compared the foregoing copy of Resolution No. 2022-02-10 of the Development Authority of the North Country with the original adopted by the Development Authority of the North Country at a meeting of said Authority on the 24th day of February, 2022, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 24th day of February, 2022.



Margaret L. Murray
Board Vice Chairperson

**Materials Management
BUDGET FYE 2023
APPENDIX A**

<u>Account Description</u>		<u>FYE 3/31/2021 Actual</u>	<u>FYE 3/31/2022 Amended Budget</u>	<u>Actual 12/31/2021</u>	<u>FYE 3/31/2023 Budget</u>
Customer Billings					
4001	Customer Billings	\$7,234,577.82	\$8,153,431.00	\$6,612,983.98	\$7,200,606.00
4006	Replacement Reserve Tip Income	620,103.54	216,245.00	177,619.19	1,173,150.00
4007	Liner Reserve Tip Income	0.00	0.00	0.00	1,407,780.00
4008	Closure Reserve Tip Income	413,402.36	594,674.00	488,452.77	821,205.00
4012	Capital Reserve Tip Income	258,376.49	0.00	0.00	0.00
	Total Customer Billings	8,526,460.21	8,964,350.00	7,279,055.94	10,602,741.00
Waste Diversion Revenue					
4050	RTS Revenue	0.00	104,500.00	62,501.34	93,600.00
4060	Recycling Revenue - Tires	153,390.72	0.00	0.00	0.00
4061	Recycling Revenue - Mattresses	100,908.00	110,000.00	94,999.00	95,000.00
	Total Waste Diversion Revenue	254,298.72	214,500.00	157,500.34	188,600.00
Grant Revenue					
4183	NY State Grants	248,245.15	81,319.00	43,946.70	74,108.00
	Total Grant Revenue	248,245.15	81,319.00	43,946.70	74,108.00
Other Income					
4164	Miscellaneous	22,266.89	25,000.00	3,398.44	25,000.00
4166	LFGTE Revenue	525,681.39	462,054.00	378,322.04	577,180.00
	Total Other Income	547,948.28	487,054.00	381,720.48	602,180.00
4201	Gain on Sale of Assets	62,033.39	45,000.00	8,200.00	95,000.00
Interest Income					
410...	Trustee Interest	61,628.25	128,585.00	11,529.76	191.00
4108	Reserve Interest	68,543.39	75,379.00	49,268.41	67,282.00
4116	Replace Reserve Interest Income	104,868.01	90,981.00	56,071.55	31,319.00
4117	Liner Reserve Interest Income	0.00	0.00	0.00	60,770.00
4118	Closure Reserve Interest Income	111,351.07	85,205.00	55,596.71	90,037.00
4119	Post Close Interest Income	71,137.45	64,278.00	43,920.21	67,922.00
4120	Wetlands Mitigation Interest Income	19,706.23	18,071.00	7,230.96	95.00
420...	Mark to Market Adjustment	(211,331.64)	0.00	(147,230.37)	0.00
	Total Interest Income	225,902.76	462,499.00	76,387.23	317,616.00
	Total Income	9,864,888.51	10,254,722.00	7,946,810.69	11,880,245.00
Salaries					
500...	Engineering Wages	127,016.90	124,791.00	124,516.16	172,363.00
500...	MMF Wages	1,348,531.38	1,461,066.00	925,245.70	1,523,735.00
500...	Overtime Wages	21,153.47	37,362.00	25,185.27	35,898.00
5005	On-Call Stipend	7,800.00	7,800.00	5,850.00	7,800.00
	Total Salaries	1,504,501.75	1,631,019.00	1,080,797.13	1,739,796.00
Fringe Benefits					
503...	FICA Expense	104,096.59	104,733.00	80,371.19	111,085.00
503...	Pension Expense	478,120.26	252,435.00	179,768.27	190,361.00
503...	VDC Expense	0.00	0.00	113.08	2,029.00
503...	Health Insurance	244,879.79	268,579.00	175,774.25	252,547.00
503...	Workers Comp	59,785.58	93,022.00	62,531.11	85,020.00
503...	Disability Insurance	889.59	5,193.00	3,894.75	6,195.00
504...	Post Retire Overhead	139,251.03	145,342.00	93,670.95	142,574.00
5054	Employee Physicals & Screening	3,175.25	8,000.00	4,262.40	8,000.00
	Total Fringe Benefits	1,030,198.09	877,304.00	600,386.00	797,811.00
Operations & Maintenance					
5062	Third Party Temporary - O&M	0.00	15,000.00	0.00	38,400.00
5403	Safety Equipment & Supplies	10,409.98	17,000.00	11,617.70	14,000.00

**Materials Management
BUDGET FYE 2023
APPENDIX A**

	FYE 3/31/2021	FYE 3/31/2022	Actual 12/31/2021	FYE 3/31/2023 Budget
<u>Account Description</u>	<u>Actual</u>	<u>Amended Budget</u>		
5702 Large Equipment Parts	92,926.39	115,643.34	81,213.39	100,000.00
5703 Small Equipment	15,397.95	9,550.00	1,503.50	30,000.00
5704 O&M Supplies	10,320.69	20,000.00	11,905.12	20,000.00
5708 Fuels	158,281.36	277,900.00	222,769.10	350,000.00
5710 Lubricants	7,789.25	20,000.00	6,324.90	17,000.00
5712 Purchased Maintenance & Repair	74,590.76	80,000.00	47,521.50	80,000.00
5716 Equipment Rental	0.00	15,000.00	10,933.34	30,000.00
5718 Tires	10,631.87	20,000.00	13,556.30	20,000.00
5770 Other Tool, Equip & O&M	2,493.59	5,000.00	2,452.04	5,000.00
5815 Chemicals	6,077.24	11,000.00	5,378.20	12,000.00
5818 Leachate System Expense	5,512.57	15,000.00	14,775.50	10,000.00
5820 LFG Maintenance	32,755.63	69,156.00	27,775.26	50,000.00
5870 Natural Habitat Enhancements	0.00	50,000.00	45,276.90	50,000.00
5932 Monitoring & Testing	101,294.07	183,596.10	103,975.62	115,310.00
6008 Contract Hauling	19,617.50	10,000.00	918.00	20,000.00
Total O & M	548,098.85	933,845.44	607,896.37	961,710.00
Recycling Transfer Station				
500... Material Reprocessing Wages	147,843.04	235,603.00	144,395.47	113,029.00
500... Overtime Wages	7,177.30	6,419.00	8,116.73	0.00
503... FICA Expense	11,186.95	16,273.00	11,064.24	7,384.00
503... Pension Expense	15,851.04	32,531.00	19,219.19	12,370.00
503... Health Insurance	14,789.23	29,297.00	15,711.60	16,503.00
503... Workers Comp	13,793.59	18,663.00	12,915.78	8,920.00
503... Disability Insurance	154.72	893.00	0.00	479.00
504... Post Retire Overhead	18,625.35	25,944.00	16,376.25	11,441.00
6300 RTS -Safety Equipment & Supplies	2,222.10	2,500.00	1,549.35	1,500.00
6305 RTS - Large Equipment Parts	5,758.87	7,500.00	3,446.22	5,000.00
6310 RTS - Small Equipment	3,898.96	4,000.00	670.83	500.00
6315 RTS - O&M Supplies	3,519.12	5,000.00	1,158.69	2,000.00
6320 RTS - Fuels	5,453.91	10,000.00	3,424.02	5,000.00
6325 RTS - Purchased Maintenance & Repair	5,735.40	7,500.00	3,760.71	1,000.00
6329 RTS - Disposal Costs	158.54	0.00	0.00	0.00
6330 RTS - Contract Hauling	89,945.00	53,540.00	11,572.50	1,500.00
6335 RTS - Office Supplies	297.27	1,000.00	14.13	200.00
6340 RTS - Cellular Services	0.00	1,050.00	0.00	270.00
6345 RTS - Other Communications	1,831.24	2,400.00	1,124.69	1,000.00
6350 RTS - Office Equipment Maintenance	0.00	500.00	0.00	375.00
6355 RTS - Employee Mileage Reimbursement	0.00	50.00	0.00	200.00
6360 RTS - Employee Uniforms	1,152.07	1,480.00	1,075.11	750.00
6365 RTS - Gas & Electric	4,225.67	11,000.00	7,806.70	4,500.00
6370 RTS - Propane	5,215.68	7,000.00	2,954.09	4,000.00
6375 RTS - Building Supplies	199.99	1,000.00	67.46	750.00
6380 RTS - Site Supplies	55.66	1,000.00	0.00	750.00
6385 RTS - Building Maintenance & Repair	1,665.87	1,000.00	0.00	750.00
6390 RTS - Site Maintenance & Repair	470.00	4,000.00	1,775.00	1,000.00
6395 RTS - Auto/Light Truck Rep. & Maint.	0.00	2,000.00	0.00	1,500.00
6400 RTS - Auto/Light Truck Fuel	383.98	500.00	340.05	375.00
6410 RTS - Programming & Software	0.00	1,155.00	0.00	0.00
Total Recycling Transfer Station	361,610.55	490,798.00	268,538.81	203,046.00
Waste Diversion				
5125 Promotional Materials - RRR	31,934.45	75,000.00	38,861.85	38,000.00
6009 Household Hazardous Waste	58,466.60	76,250.00	75,248.80	75,000.00
6011 Recycling Incentive	54,593.40	70,000.00	38,909.40	53,000.00
6012 Recycling Incentive-County Capital	312,972.50	238,814.00	93,405.07	0.00
6013 CRT Recycling	46,177.96	0.00	0.00	0.00
6017 Book Debinding	3,231.51	3,200.00	60.00	7,500.00
6018 Mattress Recycling - All Counties	312,963.00	350,000.00	298,648.50	360,000.00

**Materials Management
BUDGET FYE 2023
APPENDIX A**

	FYE 3/31/2021 Actual	FYE 3/31/2022 Amended Budget	Actual 12/31/2021	FYE 3/31/2023 Budget
6021	Regional Tire Recycling	147,813.64	0.00	0.00
	Total Waste Diversion	968,153.06	813,264.00	545,133.62
6002	Sewage Treatment	220,389.66	603,000.00	270,904.04
601...	Closure & Post Closure Care	723,478.00	744,157.00	484,926.84
6006	Host Community Benefits	719,411.08	763,172.00	623,443.35
	Office & Administrative			
5053	Misc Employee Costs	0.00	1,000.00	500.42
5104	Office Supplies	2,983.43	5,000.00	1,558.13
5112	Telephone	7,397.32	8,500.00	5,922.34
5114	Cellular Services	7,206.66	6,750.00	5,023.35
5120	Dues & Subscriptions	1,461.50	3,000.00	1,282.00
5122	Public Info & Advertising	1,035.75	2,500.00	1,229.85
5123	Promotional Materials	3,310.00	3,000.00	0.00
5130	Office Equipment	1,484.08	1,000.00	787.33
5132	Office Equip Maintenance	529.20	1,200.00	0.00
5202	Employee Mileage Reimbursement	668.49	7,500.00	5,526.64
5204	Empl. Meals & Incidental	0.00	1,800.00	0.00
5206	Empl. Lodging	0.00	1,155.00	0.00
5270	Travel & Meeting Expense	0.00	750.00	0.00
5312	Continuing Education	0.00	3,536.66	3,535.00
5370	Training & Development	300.00	9,965.00	7,576.75
5402	Employee Uniforms	11,467.43	15,000.00	7,334.19
5508	Cleaning Services	12,400.00	12,000.00	8,200.00
6210	Trustee Fees	7,000.00	7,500.00	7,000.00
	Total Office & Admin	57,243.86	91,156.66	55,476.00
	Utilities			
5802	Gas & Electric	38,186.54	40,000.00	29,290.21
5803	Propane	19,088.30	25,000.00	13,218.22
	Total Utilities	57,274.84	65,000.00	42,508.43
	Materials & Supplies			
5806	Building Supplies	3,465.56	7,000.00	3,639.14
5810	Site Supplies	5,158.07	29,907.90	16,246.04
5824	Sand, Gravel & Stone	199,992.43	220,000.00	158,664.89
5826	Seed & Mulch	21,361.00	36,300.00	36,228.00
	Total Materials & Supplies	229,977.06	293,207.90	214,778.07
	Professional Fees			
5924	Legal	4,168.75	14,500.00	4,403.75
5926	Investment Banking Fees	17,089.17	21,300.00	12,559.31
5970	Consulting	2,245.00	58,100.00	18,240.00
	Total Professional Fees	23,502.92	93,900.00	35,203.06
	Repairs & Maintenance			
5804	Building Maintenance & Repair	21,091.25	15,000.00	7,895.37
	Total Repairs & Maintenance	21,091.25	15,000.00	7,895.37
	Automobile			
5603	Auto/Light Truck Rental/Lease	17,199.96	14,400.00	9,349.99
	Total Automobile	17,199.96	14,400.00	9,349.99
	Computer			
5124	Computer Equipment	9,635.25	18,700.00	9,056.61
5128	Programming & Software	5,239.06	7,500.00	5,296.85
	Total Computer	14,874.31	26,200.00	14,353.46

**Materials Management
BUDGET FYE 2023
APPENDIX A**

<u>Account Description</u>	FYE 3/31/2021 <u>Actual</u>	FYE 3/31/2022 <u>Amended Budget</u>	Actual 12/31/2021	FYE 3/31/2023 <u>Budget</u>
6114 Insurance	179,538.63	170,700.00	128,025.00	195,500.00
619... Admin Allocation	844,299.87	993,394.00	686,610.22	990,621.00
619... Engineering Allocation	29,918.32	30,524.00	22,310.76	32,661.00
6208 NYS Administrative Assessment	49,900.00	51,147.00	0.00	49,684.00
890... Water Quality Allocation	41.44	0.00	0.00	0.00
7032 Depreciation	3,080,866.42	3,537,500.00	2,573,925.77	3,875,800.00
6202 Interest Expense	600,079.00	658,144.00	438,579.54	623,994.00
6901 Contingency	0.00	30,000.00	0.00	30,000.00
Total Expenses	<u>11,281,648.92</u>	<u>12,926,833.00</u>	<u>8,711,041.83</u>	<u>13,440,617.00</u>
Change in Net Position	<u>(1,416,760.41)</u>	<u>(2,672,111.00)</u>	<u>(764,231.14)</u>	<u>(1,560,372.00)</u>

**Materials Management
BUDGET FYE 2023
APPENDIX A**

<u>Account Description</u>	<u>FYE 3/31/2021 Actual</u>	<u>FYE 3/31/2022 Amended Budget</u>	<u>Actual 12/31/2021</u>	<u>FYE 3/31/2023 Budget</u>
STATEMENT OF CASH FLOW FROM OPERATIONS				
(This presentation of Cash Flow does not take into account changes in accruals)				
				(1,560,372.00)
				3,875,800.00
6016				1,157,483.00
- 25...				(535,000.00)
				(1,204,469.00)
- 40...				(1,468,550.00)
- 40...				(911,242.00)
- 40...				(67,922.00)
3151				(191.00)
4010				714,463.00
				(2,937,911.00)
				0.00

**APPENDIX B
MATERIALS MANAGEMENT FACILITY CAPITAL PROJECTS**

Project Number	Project Description	Fund	Budget FYE 2023	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027
	Equipment: Survey Grade GPS Replacement	R	\$ 37,000	\$ -	\$ -	\$ -	\$ -
	Equipment: Waste Dozer	R	\$ 450,000	\$ -	\$ 600,000	\$ -	\$ 650,000
	Equipment: Hydraulic Excavator	R	\$ 460,000	\$ 475,000	\$ -	\$ -	\$ -
	Equipment: Leachate Tank Trailer	R	\$ 100,000	\$ 105,000	\$ 110,000	\$ 115,000	\$ -
	Equipment: Leachate Truck Tractor	R	\$ 140,000	\$ -	\$ -	\$ 170,000	\$ -
	Equipment: 4" Dry Prime Pump	R	\$ 50,000	\$ -	\$ -	\$ -	\$ -
	Equipment: Service Truck	R	\$ 85,000	\$ -	\$ -	\$ -	\$ -
20188	O&M Bldg Roof Replacement	R	\$ 520,000	\$ -	\$ -	\$ -	\$ -
	O&M Stormwater Improvements	R	\$ 200,000	\$ -	\$ -	\$ -	\$ -
	O&M Building Modifications - Access Control Facility	R	\$ 300,000	\$ -	\$ -	\$ -	\$ -
	Monitoring Well Decommissioning	R	\$ 231,000	\$ -	\$ -	\$ -	\$ -
	Natural Resource Management Improvements	R	\$ 110,000	\$ -	\$ -	\$ -	\$ -
	Closure V Phases 1 and 2	C	\$ 2,327,000	\$ 2,333,000	\$ -	\$ -	\$ -
	MMF Maintenance Shop Upgrade	R	\$ 15,000	\$ 400,000	\$ -	\$ -	\$ -
	Equipment: Mower/ Snow Blower Replacement	R	\$ -	\$ 17,000	\$ -	\$ -	\$ -
	Equipment: Backhoe Loader	R	\$ -	\$ 220,000	\$ -	\$ -	\$ -
20189/ 20190	Southern Expansion Landfill Gas (LFG) Phase 1 and 2 Tie in and Main Flare Construction	LGR	\$ -	\$ 100,000	\$ 800,000	\$ -	\$ -
	Design and Construction for Cell 14	LR	\$ -	\$ 500,000	\$ 8,700,000	\$ -	\$ -
	Equipment: Articulated Hauler	R	\$ -	\$ -	\$ 800,000	\$ -	\$ -
	Equipment: Water Truck	R	\$ -	\$ -	\$ 140,000	\$ -	\$ -
	Equipment: Landfill Compactor	R	\$ -	\$ -	\$ 750,000	\$ -	\$ 1,000,000
	Equipment: Plow Truck / Sander	R	\$ -	\$ -	\$ -	\$ 250,000	\$ -
	Equipment: Wheel Loader	R	\$ -	\$ -	\$ -	\$ 450,000	\$ -
	Equipment: Mini Excavator	R	\$ -	\$ -	\$ -	\$ 65,000	\$ -
	Closure VI	C	\$ -	\$ -	\$ -	\$ 5,040,000	\$ -
	Equipment: Flat Bed Truck	R	\$ -	\$ -	\$ -	\$ -	\$ 60,000
TOTAL MMF			\$ 5,025,000	\$ 4,150,000	\$ 11,900,000	\$ 6,090,000	\$ 1,710,000

Fund Description

- C Closure Reserve
- R Replacement Reserve
- LGR Landfill Gas Reserve
- LR Liner Reserve
- O Operating Investments

**DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY
MATERIALS MANAGEMENT FACILITY
REPLACEMENT RESERVE
AS OF DECEMBER 31, 2021
APPENDIX C**

ASSUMPTIONS:

0.59% INTEREST RATE/YEAR ON INVESTMENTS (Return on Current Holdings)
 2.00% INFLATION RATE PER YEAR (11 Year Average CPI Change is 1.75%)
 225,000 INCREASED TONNAGE
 \$ 5,405,772 REPLACEMENT RESERVE BALANCE; DECEMBER 31, 2021
 \$ 5.00 ASSUMED TIP FEE CONTRIBUTION JAN 1, 2022-FY24
 \$ 7.00 ASSUMED TIP FEE CONTRIBUTION FY25-FY27

CAPITAL COSTS

FY 2023	\$	2,698,000
FY 2024	\$	1,217,000
FY 2025	\$	2,400,000
FY 2026	\$	1,050,000
FY 2027	\$	1,710,000

<u>DATE</u>		<u>REPLACEMENT RESERVE</u>
	BALANCE @ 12/31/2021	\$ 5,405,772
	CAPITAL PROJECTS AUTHORIZED	\$ (915,911)
	TIP FEES (Jan 1 - Mar 31 2022)	\$ 236,905
	INTEREST INCOME	\$ 4,532
31-Mar-22	PROJECTED BALANCE	\$ 4,731,298
	REPLACEMENT COSTS	\$ (2,698,000)
	TIP FEES	\$ 1,125,000
	TRANSFER FROM CAPITAL RESERVE	\$ 503,376
	INTEREST INCOME	\$ 15,315
31-Mar-23	PROJECTED BALANCE	\$ 3,676,989
	REPLACEMENT COSTS	\$ (1,217,000)
	TIP FEES	\$ 1,125,000
	INTEREST INCOME	\$ 17,833
31-Mar-24	PROJECTED BALANCE	\$ 3,602,821
	REPLACEMENT COSTS	\$ (2,400,000)
	TIP FEES	\$ 1,575,000
	INTEREST INCOME	\$ 11,743
31-Mar-25	PROJECTED BALANCE	\$ 2,789,564
	REPLACEMENT COSTS	\$ (1,050,000)
	TIP FEES	\$ 1,575,000
	INTEREST INCOME	\$ 14,910
31-Mar-26	PROJECTED BALANCE	\$ 3,329,474
	REPLACEMENT COSTS	\$ (1,710,000)
	TIP FEES	\$ 1,575,000
	INTEREST INCOME	\$ 14,201
31-Mar-27	PROJECTED BALANCE	<u>\$ 3,208,675</u>

**DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY
MATERIALS MANAGEMENT FACILITY
CLOSURE/POST-CLOSURE RESERVES
AS OF DECEMBER 31, 2021
APPENDIX D**

ASSUMPTIONS:

#1	1.00%	INTEREST RATE PER YEAR ON INVESTMENTS (Return on Current Holdings)
	2.00%	INFLATION RATE PER YEAR (11 Year Average CPI Change is 1.75%)
\$	312,060.00	CAPPING COSTS PER ACRE (12/20/2021 B&L Memo)
\$	3.50	CLOSING COST ALLOC. PER TON; JAN 1, 2022 - MARCH 31, 2022
\$	3.50	CLOSING COST ALLOC. PER TON FY 2023 -FY 2027
\$	4.00	CLOSING COST ALLOC. PER TON FY 2028 -FY 2037
\$	5.00	CLOSING COST ALLOC. PER TON FY 2038 -FY 2047
\$	6.00	CLOSING COST ALLOC. PER TON FY 2048 -FY 2062
\$	7.00	CLOSING COST ALLOC. PER TON FY 2063 -FY2072
\$31,147,320.07		POST CLOSURE BALANCE REQ. @ 3/31/2073

#2 CONSTRUCTION COSTS					
<u>DATE</u>	<u>CAP ACRES</u>		<u>COST PER ACRE</u>		<u>TOTAL COSTS</u>
FY 2024	7.50 Closure 5a	\$	318,301.20	\$	2,387,259.00
FY 2025	7.50 Closure 5b	\$	324,667.22	\$	2,435,004.18
FY 2027	15.66 Closure 6	\$	337,783.78	\$	5,289,693.99
FY 2032	8.00 Closure 7	\$	372,940.59	\$	2,983,524.70
FY 2035	10.00 Closure 8	\$	395,767.53	\$	3,957,675.34
FY 2040	10.00 Closure 9	\$	436,959.34	\$	4,369,593.37
FY 2046	10.00 Closure 10	\$	492,087.18	\$	4,920,871.84
FY 2052	10.00 Closure 11	\$	554,170.09	\$	5,541,700.94
FY 2057	10.00 Closure 12	\$	611,848.56	\$	6,118,485.63
FY 2064	10.00 Closure 13	\$	702,821.67	\$	7,028,216.75
FY 2068	10.00 Closure 14	\$	760,756.78	\$	7,607,567.83
FY 2073	9.90 Closure 15	\$	839,936.96	\$	8,315,375.91

DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY
MATERIALS MANAGEMENT FACILITY
CLOSURE/POST-CLOSURE PROJECTIONS
AS OF DECEMBER 31, 2021

<u>DATE</u>	<u>CLOSURE RESERVE</u>	<u>P.CLOSURE RESERVE</u>
BALANCE 12/31/2021	\$ 16,326,455.55	\$ 7,348,727.44
TIP FEES	\$ 165,833.50	\$ -
CONSTRUCTION COSTS - BALANCE OF CLOSURE IV	\$ (195,166.58)	\$ -
TRANSFER DEC FINANCIAL ASSURANCE	\$ -	\$ -
TRANSFER FROM CAPITAL RESERVE	\$ -	\$ -
INTEREST INCOME	\$ 163,117.89	\$ 73,487.27
31-Mar-22 PROJECTED BALANCE	\$ 16,460,240.36	\$ 7,422,214.71
TIP FEES	\$ 787,500.00	\$ -
CONSTRUCTION COSTS	\$ -	\$ -
INTEREST INCOME	\$ 168,539.90	\$ 74,222.15
31-Mar-23 PROJECTED BALANCE	\$ 17,416,280.26	\$ 7,496,436.86
TIP FEES	\$ 787,500.00	\$ -
CONSTRUCTION COSTS - Closure 5a	\$ (2,387,259.00)	\$ -
INTEREST INCOME	\$ 166,164.01	\$ 74,964.37
31-Mar-24 PROJECTED BALANCE	\$ 15,982,685.27	\$ 7,571,401.23
TIP FEES	\$ 787,500.00	\$ -
CONSTRUCTION COSTS - Closure 5b	\$ (2,435,004.18)	\$ -
INTEREST INCOME	\$ 151,589.33	\$ 75,714.01
31-Mar-25 PROJECTED BALANCE	\$ 14,486,770.42	\$ 7,647,115.24
TIP FEES	\$ 787,500.00	\$ -
CONSTRUCTION COSTS	\$ -	\$ -
INTEREST INCOME	\$ 148,805.20	\$ 76,471.15
31-Mar-26 PROJECTED BALANCE	\$ 15,423,075.63	\$ 7,723,586.39
TIP FEES	\$ 787,500.00	\$ -
CONSTRUCTION COSTS - Closure 6	\$ (5,289,693.99)	\$ -
INTEREST INCOME	\$ 131,719.79	\$ 77,235.86
31-Mar-27 PROJECTED BALANCE	\$ 11,052,601.42	\$ 7,800,822.26
TIP FEES	\$ 900,000.00	\$ -
CONSTRUCTION COSTS	\$ -	\$ -
INTEREST INCOME	\$ 115,026.01	\$ 78,008.22
31-Mar-28 PROJECTED BALANCE	\$ 12,067,627.44	\$ 7,878,830.48
TIP FEES	\$ 900,000.00	\$ -
CONSTRUCTION COSTS	\$ -	\$ -
INTEREST INCOME	\$ 125,176.27	\$ 78,788.30
31-Mar-29 PROJECTED BALANCE	\$ 13,092,803.71	\$ 7,957,618.79
TIP FEES	\$ 900,000.00	\$ -
CONSTRUCTION COSTS	\$ -	\$ -
INTEREST INCOME	\$ 135,428.04	\$ 79,576.19
31-Mar-30 PROJECTED BALANCE	\$ 14,128,231.75	\$ 8,037,194.97
TIP FEES	\$ 900,000.00	\$ -
CONSTRUCTION COSTS	\$ -	\$ -
INTEREST INCOME	\$ 145,782.32	\$ 80,371.95
31-Mar-31 PROJECTED BALANCE	\$ 15,174,014.06	\$ 8,117,566.92
TIP FEES	\$ 900,000.00	\$ -
CONSTRUCTION COSTS - Closure 7	\$ (2,983,524.70)	\$ -
INTEREST INCOME	\$ 141,322.52	\$ 81,175.67
31-Mar-32 PROJECTED BALANCE	\$ 13,231,811.89	\$ 8,198,742.59
TIP FEES	\$ 900,000.00	\$ -
CONSTRUCTION COSTS	\$ -	\$ -
INTEREST INCOME	\$ 136,818.12	\$ 81,987.43
31-Mar-33 PROJECTED BALANCE (REQUIREMENT \$13,916,065)	\$ 14,268,630.00	\$ 8,280,730.02
TIP FEES	\$ 900,000.00	\$ -
CONSTRUCTION COSTS	\$ -	\$ -
INTEREST INCOME	\$ 147,186.30	\$ 82,807.30

31-Mar-34	PROJECTED BALANCE	\$	15,315,816.30	\$	8,363,537.32
	TIP FEES	\$	900,000.00	\$	-
	CONSTRUCTION COSTS - Closure 8	\$	(3,957,675.34)	\$	-
	DEC GRANT REPAYMENT (RES #2017-10-101)	\$	(948,250.00)	\$	-
	CAP REMOVAL OF OLD LANDFILL	\$	-	\$	-
	INTEREST INCOME	\$	137,869.79	\$	83,635.37
31-Mar-35	PROJECTED BALANCE	\$	11,447,760.75	\$	8,447,172.69
	TIP FEES	\$	900,000.00	\$	-
	CONSTRUCTION COSTS	\$	-	\$	-
	INTEREST INCOME	\$	118,977.61	\$	84,471.73
31-Mar-36	PROJECTED BALANCE	\$	12,466,738.35	\$	8,531,644.42
	TIP FEES	\$	900,000.00	\$	-
	CONSTRUCTION COSTS	\$	-	\$	-
	INTEREST INCOME	\$	129,167.38	\$	85,316.44
31-Mar-37	PROJECTED BALANCE	\$	13,495,905.74	\$	8,616,960.86
	TIP FEES	\$	1,125,000.00	\$	-
	CONSTRUCTION COSTS	\$	-	\$	-
	INTEREST INCOME	\$	140,584.06	\$	86,169.61
31-Mar-38	PROJECTED BALANCE	\$	14,761,489.80	\$	8,703,130.47
	TIP FEES	\$	1,125,000.00	\$	-
	CONSTRUCTION COSTS	\$	-	\$	-
	INTEREST INCOME	\$	153,239.90	\$	87,031.30
31-Mar-39	PROJECTED BALANCE	\$	16,039,729.69	\$	8,790,161.78
	TIP FEES	\$	1,125,000.00	\$	-
	CONSTRUCTION COSTS - Closure 9	\$	(4,369,593.37)	\$	-
	INTEREST INCOME	\$	144,174.33	\$	87,901.62
31-Mar-40	PROJECTED BALANCE	\$	12,939,310.65	\$	8,878,063.39
	TIP FEES	\$	1,125,000.00	\$	-
	CONSTRUCTION COSTS	\$	-	\$	-
	INTEREST INCOME	\$	135,018.11	\$	88,780.63
31-Mar-41	PROJECTED BALANCE	\$	14,199,328.76	\$	8,966,844.03
	TIP FEES	\$	1,125,000.00	\$	-
	CONSTRUCTION COSTS	\$	-	\$	-
	INTEREST INCOME	\$	147,618.29	\$	89,668.44
31-Mar-42	PROJECTED BALANCE	\$	15,471,947.04	\$	9,056,512.47
	TIP FEES	\$	1,125,000.00	\$	-
	CONSTRUCTION COSTS	\$	-	\$	-
	INTEREST INCOME	\$	160,344.47	\$	90,565.12
31-Mar-43	PROJECTED BALANCE	\$	16,757,291.52	\$	9,147,077.59
	TIP FEES	\$	1,125,000.00	\$	-
	CONSTRUCTION COSTS	\$	-	\$	-
	INTEREST INCOME	\$	173,197.92	\$	91,470.78
31-Mar-44	PROJECTED BALANCE	\$	18,055,489.43	\$	9,238,548.37
	TIP FEES	\$	1,125,000.00	\$	-
	CONSTRUCTION COSTS	\$	-	\$	-
	INTEREST INCOME	\$	186,179.89	\$	92,385.48
31-Mar-45	PROJECTED BALANCE	\$	19,366,669.32	\$	9,330,933.85
	TIP FEES	\$	1,125,000.00	\$	-
	CONSTRUCTION COSTS - Closure 10	\$	(4,920,871.84)	\$	-
	INTEREST INCOME	\$	174,687.33	\$	93,309.34
31-Mar-46	PROJECTED BALANCE	\$	15,745,484.81	\$	9,424,243.19
	TIP FEES	\$	1,125,000.00	\$	-
	CONSTRUCTION COSTS	\$	-	\$	-
	INTEREST INCOME	\$	163,079.85	\$	94,242.43
31-Mar-47	PROJECTED BALANCE	\$	17,033,564.66	\$	9,518,485.62
	TIP FEES	\$	1,350,000.00	\$	-
	CONSTRUCTION COSTS	\$	-	\$	-
	INTEREST INCOME	\$	177,085.65	\$	95,184.86

31-Mar-48	PROJECTED BALANCE	\$	18,560,650.31	\$	9,613,670.48
	TIP FEES	\$	1,350,000.00	\$	-
	CONSTRUCTION COSTS	\$	-	\$	-
	INTEREST INCOME	\$	192,356.50	\$	96,136.70
31-Mar-49	PROJECTED BALANCE	\$	20,103,006.81	\$	9,709,807.18
	TIP FEES	\$	1,350,000.00	\$	-
	CONSTRUCTION COSTS	\$	-	\$	-
	INTEREST INCOME	\$	207,780.07	\$	97,098.07
31-Mar-50	PROJECTED BALANCE	\$	21,660,786.88	\$	9,806,905.26
	TIP FEES	\$	1,350,000.00	\$	-
	CONSTRUCTION COSTS	\$	-	\$	-
	INTEREST INCOME	\$	223,357.87	\$	98,069.05
31-Mar-51	PROJECTED BALANCE	\$	23,234,144.75	\$	9,904,974.31
	TIP FEES	\$	1,350,000.00	\$	-
	CONSTRUCTION COSTS - Closure 11	\$	(5,541,700.94)	\$	-
	INTEREST INCOME	\$	211,382.94	\$	99,049.74
31-Mar-52	PROJECTED BALANCE	\$	19,253,826.75	\$	10,004,024.05
	TIP FEES	\$	1,350,000.00	\$	-
	CONSTRUCTION COSTS	\$	-	\$	-
	INTEREST INCOME	\$	199,288.27	\$	100,040.24
31-Mar-53	PROJECTED BALANCE	\$	20,803,115.02	\$	10,104,064.29
	TIP FEES	\$	1,350,000.00	\$	-
	CONSTRUCTION COSTS	\$	-	\$	-
	INTEREST INCOME	\$	214,781.15	\$	101,040.64
31-Mar-54	PROJECTED BALANCE	\$	22,367,896.17	\$	10,205,104.94
	TIP FEES	\$	1,350,000.00	\$	-
	CONSTRUCTION COSTS	\$	-	\$	-
	INTEREST INCOME	\$	230,428.96	\$	102,051.05
31-Mar-55	PROJECTED BALANCE	\$	23,948,325.13	\$	10,307,155.98
	TIP FEES	\$	1,350,000.00	\$	-
	CONSTRUCTION COSTS	\$	-	\$	-
	INTEREST INCOME	\$	246,233.25	\$	103,071.56
2056	PROJECTED BALANCE	\$	25,544,558.38	\$	10,410,227.54
	TIP FEES	\$	1,350,000.00	\$	-
	CONSTRUCTION COSTS - Closure 12	\$	(6,118,485.63)	\$	-
	INTEREST INCOME	\$	231,603.16	\$	104,102.28
2057	PROJECTED BALANCE	\$	21,007,675.91	\$	10,514,329.82
	TIP FEES	\$	1,350,000.00	\$	-
	CONSTRUCTION COSTS	\$	-	\$	-
	INTEREST INCOME	\$	216,826.76	\$	105,143.30
2058	PROJECTED BALANCE	\$	22,574,502.67	\$	10,619,473.12
	TIP FEES	\$	1,350,000.00	\$	-
	CONSTRUCTION COSTS	\$	-	\$	-
	INTEREST INCOME	\$	232,495.03	\$	106,194.73
2059	PROJECTED BALANCE	\$	24,156,997.70	\$	10,725,667.85
	TIP FEES	\$	1,350,000.00	\$	-
	CONSTRUCTION COSTS	\$	-	\$	-
	INTEREST INCOME	\$	248,319.98	\$	107,256.68
2060	PROJECTED BALANCE	\$	25,755,317.68	\$	10,832,924.53
	TIP FEES	\$	1,350,000.00	\$	-
	CONSTRUCTION COSTS	\$	-	\$	-
	INTEREST INCOME	\$	264,303.18	\$	108,329.25
2061	PROJECTED BALANCE	\$	27,369,620.85	\$	10,941,253.77
	TIP FEES	\$	1,350,000.00	\$	-
	CONSTRUCTION COSTS	\$	-	\$	-
	INTEREST INCOME	\$	280,446.21	\$	109,412.54
2062	PROJECTED BALANCE	\$	29,000,067.06	\$	11,050,666.31
	TIP FEES	\$	1,575,000.00	\$	-
	CONSTRUCTION COSTS	\$	-	\$	-
	INTEREST INCOME	\$	297,875.67	\$	110,506.66

2063 PROJECTED BALANCE	\$	30,872,942.73	\$	11,161,172.97
TIP FEES	\$	1,575,000.00	\$	-
CONSTRUCTION COSTS - Closure 13	\$	(7,028,216.75)	\$	-
INTEREST INCOME	\$	281,463.34	\$	111,611.73
2064 PROJECTED BALANCE	\$	25,701,189.33	\$	11,272,784.70
TIP FEES	\$	1,575,000.00	\$	-
CONSTRUCTION COSTS	\$	-	\$	-
INTEREST INCOME	\$	264,886.89	\$	112,727.85
2065 PROJECTED BALANCE	\$	27,541,076.22	\$	11,385,512.55
TIP FEES	\$	1,575,000.00	\$	-
CONSTRUCTION COSTS	\$	-	\$	-
INTEREST INCOME	\$	283,285.76	\$	113,855.13
2066 PROJECTED BALANCE	\$	29,399,361.98	\$	11,499,367.68
TIP FEES	\$	1,575,000.00	\$	-
CONSTRUCTION COSTS	\$	-	\$	-
INTEREST INCOME	\$	301,868.62	\$	114,993.68
2067 PROJECTED BALANCE	\$	31,276,230.60	\$	11,614,361.35
TIP FEES	\$	1,575,000.00	\$	-
CONSTRUCTION COSTS - Closure 14	\$	(7,607,567.83)	\$	-
INTEREST INCOME	\$	282,599.47	\$	116,143.61
2068 PROJECTED BALANCE	\$	25,526,262.24	\$	11,730,504.97
TIP FEES	\$	1,575,000.00	\$	-
CONSTRUCTION COSTS	\$	-	\$	-
INTEREST INCOME	\$	263,137.62	\$	117,305.05
2069 PROJECTED BALANCE	\$	27,364,399.86	\$	11,847,810.02
TIP FEES	\$	1,575,000.00	\$	-
CONSTRUCTION COSTS	\$	-	\$	-
INTEREST INCOME	\$	281,519.00	\$	118,478.10
2070 PROJECTED BALANCE	\$	29,220,918.86	\$	11,966,288.12
TIP FEES	\$	1,575,000.00	\$	-
CONSTRUCTION COSTS	\$	-	\$	-
INTEREST INCOME	\$	300,084.19	\$	119,662.88
2071 PROJECTED BALANCE	\$	31,096,003.05	\$	12,085,951.00
TIP FEES	\$	698,334.00	\$	-
CONSTRUCTION COSTS	\$	-	\$	-
INTEREST INCOME	\$	314,451.70	\$	120,859.51
2072 PROJECTED BALANCE	\$	32,108,788.75	\$	12,206,810.51
TIP FEES	\$	-	\$	-
CONSTRUCTION COSTS - Closure 15	\$	(8,315,375.91)	\$	-
INTEREST INCOME	\$	279,511.01	\$	122,068.11
2073 PROJECTED BALANCE	\$	24,072,923.85	\$	12,328,878.61
Transfer Balance from Closure to Post Closure	\$	(22,675,460.00)	\$	22,675,460.00
Balance after Transfer	\$	1,397,463.85	\$	35,004,338.61
REQUIRED POST CLOSURE RESERVE BALANCE			\$	(31,147,320.07)
POST CLOSURE SURPLUS			\$	3,857,018.54

**DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY
MATERIALS MANAGEMENT FACILITY
CAPITAL RESERVE/WETLANDS MITIGATION RESERVE
AS OF DECEMBER 31, 2021
APPENDIX E**

ASSUMPTIONS:

0.02% INTEREST RATE/YEAR ON INVESTMENTS (Return on Current Holdings)
 2.00% INFLATION RATE PER YEAR (11 Year Average CPI Change is 1.75%)
 225,000 INCREASED TONNAGE/YEAR
 \$ 1,215,066 CAPITAL RESERVE BALANCE; DECEMBER 31, 2021
 \$ - ASSUMED TIP FEE CONTRIBUTION - CAPITAL RESERVE
 \$ 318,035 WETLANDS MITIGATION RESERVE BALANCE; DECEMBER 31, 2021
 \$ - ASSUMED TIP FEE CONTRIBUTION - WETLANDS MITIGATION RESERVE

CAPITAL COSTS:

	CAPITAL	WETLANDS MITIGATION
FY 2023	\$ -	\$ -
FY 2024	\$ -	\$ -
FY 2025	\$ -	\$ -
FY 2026	\$ -	\$ -
FY 2027	\$ -	\$ -

<u>DATE</u>	<u>CAPITAL RESERVE</u>	<u>WETLANDS MITIGATION RESERVE</u>
RESERVE BALANCE @ 12/31/2021	\$ 1,215,066	\$ 318,035
CAPITAL PROJECTS AUTHORIZED	\$ (711,765)	\$ -
TIP FEES	\$ -	\$ -
COUNTY CAPITAL	\$ -	\$ -
INTEREST INCOME	\$ 75	\$ 48
31-Mar-22	\$ 503,376	\$ 318,083
CAPITAL PROJECTS	\$ -	\$ -
TIP FEES	\$ -	\$ -
TRANSFER TO REPLACEMENT RESERVE	\$ (503,376)	\$ -
INTEREST INCOME	\$ -	\$ 64
31-Mar-23	\$ 0	\$ 318,146
CAPITAL PROJECTS	\$ -	\$ -
TIP FEES	\$ -	\$ -
INTEREST INCOME	\$ 0	\$ 64
31-Mar-24	\$ 0	\$ 318,210
CAPITAL PROJECTS	\$ -	\$ -
TIP FEES	\$ -	\$ -
INTEREST INCOME	\$ 0	\$ 64
31-Mar-25	\$ 0	\$ 318,273
CAPITAL PROJECTS	\$ -	\$ -
TIP FEES	\$ -	\$ -
INTEREST INCOME	\$ 0	\$ 64
31-Mar-26	\$ 0	\$ 318,337
CAPITAL PROJECTS	\$ -	\$ -
TIP FEES	\$ -	\$ -
INTEREST INCOME	\$ 0	\$ 64
31-Mar-27	\$ 0	\$ 318,401

**DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY
MATERIALS MANAGEMENT FACILITY
LINER EXTENSION RESERVE
AS OF DECEMBER 31, 2021
APPENDIX F**

ASSUMPTIONS:

	0.59% INTEREST RATE/YEAR ON INVESTMENTS	
	2.00% INFLATION RATE PER YEAR (11 Year Average CPI Change 1.75%)	
\$	1,205,600 CELL CONSTRUCTION COSTS/ACRE	
	225,000 TONNAGE/YEAR	
\$	10,236,475 LINER EXTENSION RESERVE BALANCE; DECEMBER 31, 2021	
\$	6.00 ASSUMED TIP FEE CONTRIBUTION	JAN 1, 2022 -FY 2026
\$	13.00 ASSUMED TIP FEE CONTRIBUTION	FY 2027 -FY 2039
\$	14.00 ASSUMED TIP FEE CONTRIBUTION	FY 2040 -FY 2049
\$	13.00 ASSUMED TIP FEE CONTRIBUTION	FY 2050 -FY 2057
\$	5.00 ASSUMED TIP FEE CONTRIBUTION	FY 2058 -FY 2062

CONSTRUCTION SCHEDULE

DATE	CELL #	ACRES	EST. CONSTRUCTION COSTS
FY 2026	Cell 14	7.17	\$ 9,356,708
FY 2029	Cell 15	9.59	\$ 13,280,764
FY 2035	Cell 16	8.24	\$ 12,850,875
FY 2040	Cell 17	7.57	\$ 13,034,735
FY 2043	Cell 18	10.03	\$ 18,327,692
FY 2051	Cell 19	11.91	\$ 25,498,814
FY 2062	Cell 20	9.16	\$ 24,384,036

DATE		<u>LINER EXTENSION RESERVE</u>
31-Dec-21	RESERVE BALANCE	\$ 10,236,475
	CAPITAL COSTS	\$ -
	TIP FEES (Jan 1 - Mar 31 2022)	\$ 284,286
	INTEREST INCOME	\$ 61,024
31-Mar-22	PROJECTED BALANCE	\$ 10,581,786
	CAPITAL COSTS	\$ -
	TIP FEES	\$ 1,350,000
	INTEREST INCOME	\$ 66,415
31-Mar-23	PROJECTED BALANCE	\$ 11,998,201
	CAPITAL COSTS	\$ -
	TIP FEES	\$ 1,350,000
	INTEREST INCOME	\$ 74,772
31-Mar-24	PROJECTED BALANCE	\$ 13,422,973
	CAPITAL COSTS	\$ -
	TIP FEES	\$ 1,350,000
	INTEREST INCOME	\$ 83,178
31-Mar-25	PROJECTED BALANCE	\$ 14,856,151
	CAPITAL COSTS - CELL 14	\$ (9,356,708)
	TIP FEES	\$ 1,350,000
	INTEREST INCOME	\$ 36,429

31-Mar-26	PROJECTED BALANCE	\$	6,885,872
	CAPITAL COSTS	\$	-
	TIP FEES	\$	2,925,000
	INTEREST INCOME	\$	<u>49,255</u>
31-Mar-27	PROJECTED BALANCE	\$	9,860,127
	CAPITAL COSTS	\$	-
	TIP FEES	\$	2,925,000
	INTEREST INCOME	\$	<u>66,803</u>
31-Mar-28	PROJECTED BALANCE	\$	12,851,931
	CAPITAL COSTS - CELL 15	\$	(13,280,764)
	TIP FEES	\$	2,925,000
	INTEREST INCOME	\$	<u>6,099</u>
31-Mar-29	PROJECTED BALANCE	\$	2,502,266
	CAPITAL COSTS	\$	-
	TIP FEES	\$	2,925,000
	INTEREST INCOME	\$	<u>23,392</u>
31-Mar-30	PROJECTED BALANCE	\$	5,450,658
	CONST COST	\$	-
	TIP FEES	\$	2,925,000
	INTEREST INCOME	\$	<u>40,788</u>
31-Mar-31	PROJECTED BALANCE	\$	8,416,445
	CONST COST	\$	-
	TIP FEES	\$	2,925,000
	INTEREST INCOME	\$	<u>58,286</u>
31-Mar-32	PROJECTED BALANCE	\$	11,399,731
	CONST COST	\$	-
	TIP FEES	\$	2,925,000
	INTEREST INCOME	\$	<u>75,887</u>
31-Mar-33	PROJECTED BALANCE	\$	14,400,618
	CONST COST	\$	-
	TIP FEES	\$	2,925,000
	INTEREST INCOME	\$	<u>93,592</u>
31-Mar-34	PROJECTED BALANCE	\$	17,419,211
	CONST COST - CELL 16	\$	(12,850,875)
	TIP FEES	\$	2,925,000
	INTEREST INCOME	\$	<u>35,582</u>
31-Mar-35	PROJECTED BALANCE	\$	7,528,918
	CONST COST	\$	-
	TIP FEES	\$	2,925,000
	INTEREST INCOME	\$	<u>53,049</u>
31-Mar-36	PROJECTED BALANCE	\$	10,506,967
	CONST COST	\$	-
	TIP FEES	\$	2,925,000
	INTEREST INCOME	\$	<u>70,620</u>
31-Mar-37	PROJECTED BALANCE	\$	13,502,587
	CONST COST	\$	-
	TIP FEES	\$	2,925,000
	INTEREST INCOME	\$	<u>88,294</u>
31-Mar-38	PROJECTED BALANCE	\$	16,515,881
	CONST COST	\$	-
	TIP FEES	\$	2,925,000
	INTEREST INCOME	\$	<u>106,072</u>

31-Mar-39	PROJECTED BALANCE	\$	19,546,954
	CONST COST - CELL 17	\$	(13,034,735)
	TIP FEES	\$	3,150,000
	INTEREST INCOME	\$	<u>47,715</u>
31-Mar-40	PROJECTED BALANCE	\$	9,709,933
	CONST COST	\$	-
	TIP FEES	\$	3,150,000
	INTEREST INCOME	\$	<u>66,581</u>
31-Mar-41	PROJECTED BALANCE	\$	12,926,514
	CONST COST	\$	-
	TIP FEES	\$	3,150,000
	INTEREST INCOME	\$	<u>85,559</u>
31-Mar-42	PROJECTED BALANCE	\$	16,162,073
	CONST COST - CELL 18	\$	(18,327,692)
	TIP FEES	\$	3,150,000
	INTEREST INCOME	\$	<u>(3,485)</u>
31-Mar-43	PROJECTED BALANCE	\$	980,896
	CONST COST	\$	-
	TIP FEES	\$	3,150,000
	INTEREST INCOME	\$	<u>15,080</u>
31-Mar-44	PROJECTED BALANCE	\$	4,145,976
	CONST COST	\$	-
	TIP FEES	\$	3,150,000
	INTEREST INCOME	\$	<u>33,754</u>
31-Mar-45	PROJECTED BALANCE	\$	7,329,730
	CONST COST	\$	-
	TIP FEES	\$	3,150,000
	INTEREST INCOME	\$	<u>52,538</u>
31-Mar-46	PROJECTED BALANCE	\$	10,532,268
	CONST COST	\$	-
	TIP FEES	\$	3,150,000
	INTEREST INCOME	\$	<u>71,433</u>
31-Mar-47	PROJECTED BALANCE	\$	13,753,701
	CONST COST	\$	-
	TIP FEES	\$	3,150,000
	INTEREST INCOME	\$	<u>90,439</u>
31-Mar-48	PROJECTED BALANCE	\$	16,994,140
	CONST COST	\$	-
	TIP FEES	\$	3,150,000
	INTEREST INCOME	\$	<u>109,558</u>
31-Mar-49	PROJECTED BALANCE	\$	20,253,698
	CONST COST	\$	-
	TIP FEES	\$	2,925,000
	INTEREST INCOME	\$	<u>128,126</u>
31-Mar-50	PROJECTED BALANCE	\$	23,306,824
	CONST COST - CELL 19	\$	(25,498,814)
	TIP FEES	\$	2,925,000
	INTEREST INCOME	\$	<u>(4,304)</u>
31-Mar-51	PROJECTED BALANCE	\$	728,706
	CONST COST	\$	-
	TIP FEES	\$	2,925,000
	INTEREST INCOME	\$	<u>12,928</u>

31-Mar-52	PROJECTED BALANCE	\$	3,666,634
	CONST COST	\$	-
	TIP FEES	\$	2,925,000
	INTEREST INCOME	\$	<u>30,262</u>
31-Mar-53	PROJECTED BALANCE	\$	6,621,896
	CONST COST	\$	-
	TIP FEES	\$	2,925,000
	INTEREST INCOME	\$	<u>47,698</u>
31-Mar-54	PROJECTED BALANCE	\$	9,594,594
	CONST COST	\$	-
	TIP FEES	\$	2,925,000
	INTEREST INCOME	\$	<u>65,237</u>
31-Mar-55	PROJECTED BALANCE	\$	12,584,830
	CONST COST	\$	-
	TIP FEES	\$	2,925,000
	INTEREST INCOME	\$	<u>82,879</u>
31-Mar-56	PROJECTED BALANCE	\$	15,592,710
	CONST COST	\$	-
	TIP FEES	\$	2,925,000
	INTEREST INCOME	\$	<u>100,626</u>
31-Mar-57	PROJECTED BALANCE	\$	18,618,335
	CONST COST	\$	-
	TIP FEES	\$	1,125,000
	INTEREST INCOME	\$	<u>113,167</u>
31-Mar-58	PROJECTED BALANCE	\$	19,856,502
	CONST COST	\$	-
	TIP FEES	\$	1,125,000
	INTEREST INCOME	\$	<u>120,472</u>
31-Mar-59	PROJECTED BALANCE	\$	21,101,974
	CONST COST	\$	-
	TIP FEES	\$	1,125,000
	INTEREST INCOME	\$	<u>127,820</u>
31-Mar-60	PROJECTED BALANCE	\$	22,354,795
	CONST COST	\$	-
	TIP FEES	\$	1,125,000
	INTEREST INCOME	\$	<u>135,212</u>
31-Mar-61	PROJECTED BALANCE	\$	23,615,007
	CONST COST - CELL 20	\$	(24,384,036)
	TIP FEES	\$	1,125,000
	INTEREST INCOME	\$	<u>(1,219)</u>
31-Mar-62	PROJECTED BALANCE	\$	354,753
	CONST COST	\$	-
	TIP FEES	\$	-
	INTEREST INCOME	\$	<u>2,093</u>
31-Mar-63	PROJECTED BALANCE	\$	<u><u>356,846</u></u>



**Board Resolution No. 2022-02-11
February 24, 2022**

**APPROVING FISCAL YEAR 2022-2023
REGIONAL DEVELOPMENT BUDGET**

Whereas, the Development Authority of the North Country has caused to be prepared and has reviewed Fiscal Year 2022-2023 Regional Development Budget, detailed by the attached Appendix A.

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

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

1. The Fiscal Year 2022-2023 Regional Development Budget and line items contained therein, as proposed and set forth in Appendix A, are hereby approved and adopted.
2. To enhance the Authority's ability to respond promptly to customer requirements, the authority to negotiate contracts is hereby delegated to the Executive Director who will report such actions to the Board of Directors in a timely manner.

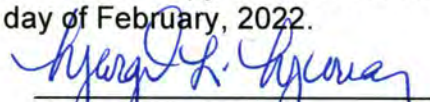
Motion by: M. Hall

Seconded by: E. Virkler

Calligaris - Absent	Hall - Yes	Hunt - Present	Mastascusa - Yes
Doheny - Yes	Henry - Absent	MacKinnon - Yes	Murray - Yes
Hefferon - Yes	Hollenbeck - Present	McGrath - Present	Virkler - Yes

DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY

I, the undersigned, Chairman of the Board of Directors of the Development Authority of the North Country, do hereby certify that I have compared the foregoing copy of Resolution No. 2022-02-11 of the Development Authority of the North Country with the original adopted by the Development Authority of the North Country at a meeting of said Authority on the 24th day of February, 2022, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 24th day of February, 2022.


Margaret L. Murray
Board Vice Chairperson

**Regional Development
BUDGET FYE 2023
APPENDIX A**

<u>Account Description</u>		<u>FYE 3/31/2021 Actual</u>	<u>FYE 3/31/2022 Amended Budget</u>	<u>Actual 12/31/2021</u>	<u>FYE 3/31/2023 Budget</u>
Customer Billings					
4001	Customer Billings	\$141,016.80	\$134,876.00	\$81,844.33	\$238,820.00
	Total Customer Billings	141,016.80	134,876.00	81,844.33	238,820.00
Grant Revenue					
4181	Federal Grant Income	95,515.40	154,211.00	103,835.62	88,523.00
4183	NY State Grants	759,605.05	983,581.00	1,038,088.00	286,570.00
4184	Other Grants	0.00	40,000.00	33,486.00	0.00
	Total Grant Revenue	855,120.45	1,177,792.00	1,175,409.62	375,093.00
4104	Loan Interest Income	478,171.51	488,000.00	441,905.19	433,000.00
Other Income					
4162	Processing Fees	12,600.00	10,000.00	12,330.00	23,000.00
4164	Miscellaneous	7,258.83	10,300.00	17,271.50	8,000.00
4185	Grant Recapture	0.00	0.00	13,440.00	0.00
4190	Recovery of Bad Debts	13,763.38	0.00	0.00	0.00
	Total Other Income	33,622.21	20,300.00	43,041.50	31,000.00
Interest Income					
4102	Investment Interest Income	139,599.49	114,243.00	52,854.11	103,300.00
420...	Mark to Market Adjustment	(29,600.46)	0.00	(65,690.60)	0.00
	Total Interest Income	109,999.03	114,243.00	(12,836.49)	103,300.00
	Total Income	1,617,930.00	1,935,211.00	1,729,364.15	1,181,213.00
Salaries					
500...	Administrative Wages	12,487.14	17,585.00	10,537.32	12,017.00
500...	Engineering Wages	12,092.67	22,453.00	7,253.64	4,110.00
500...	Telecom Wages	0.00	0.00	409.50	37,440.00
500...	Regional Development Wages	307,794.81	347,175.00	223,858.24	295,012.00
	Total Salaries	332,374.62	387,213.00	242,058.70	348,579.00
Fringe Benefits					
503...	FICA Expense	22,343.09	25,246.00	17,379.18	23,412.00
503...	Pension Expense	111,076.06	63,855.00	43,075.59	39,988.00
503...	Health Insurance	51,474.12	57,204.00	37,945.40	42,551.00
503...	Workers Comp	452.41	739.00	425.70	538.00
503...	Disability Insurance	375.47	1,255.00	940.77	919.00
504...	Post Retire Overhead	22,223.55	25,667.00	15,778.53	19,265.00
	Total Fringe Benefits	207,944.70	173,966.00	115,545.17	126,673.00
Operations & Maintenance					
6110	Marketing	0.00	5,000.00	0.00	5,000.00
8090	Purchases for Resale	6,400.00	7,000.00	1,070.00	12,000.00
	Total O & M	6,400.00	12,000.00	1,070.00	17,000.00
6006	Host Community Benefits	103,765.74	133,411.00	133,411.46	148,234.00
Office & Administrative					
5053	Misc Employee Costs	0.00	0.00	58.29	0.00
5114	Cellular Services	1,460.30	800.00	359.68	300.00
5120	Dues & Subscriptions	625.00	625.00	500.00	625.00
5122	Public Info & Advertising	289.00	1,850.00	0.00	1,150.00
5172	Filing Fees	600.00	600.00	0.00	600.00
5202	Employee Mileage Reimbursement	609.54	2,000.00	539.28	4,050.00
5204	Empl. Meals & Incidental	0.00	1,525.00	0.00	1,150.00
5206	Empl. Lodging	0.00	2,800.00	0.00	2,000.00
5270	Travel & Meeting Expense	600.00	2,300.00	25.00	1,250.00

**Regional Development
BUDGET FYE 2023
APPENDIX A**

<u>Account Description</u>	FYE 3/31/2021 Actual	FYE 3/31/2022 Amended Budget	Actual 12/31/2021	FYE 3/31/2023 Budget
5370 Training & Development	99.00	7,000.00	0.00	1,700.00
5570 Other General Expense	1,191.25	3,050.00	515.00	2,200.00
Total Office & Admin	5,474.09	22,550.00	1,997.25	15,025.00
Professional Fees				
5924 Legal	3,318.00	13,000.00	910.00	7,000.00
5926 Investment Banking Fees	7,440.87	8,206.00	5,396.47	8,045.00
5970 Consulting	61,725.16	195,500.00	153,230.21	76,500.00
Total Professional Fees	72,484.03	216,706.00	159,536.68	91,545.00
Computer				
6108 Web Page Design & Maintenance	750.00	750.00	0.00	750.00
Total Computer	750.00	750.00	0.00	750.00
6122 Bad Debt Expense	(20,800.09)	0.00	(22,971.65)	0.00
6120 Grants	1,162,315.66	304,570.00	296,215.05	366,000.00
619... Admin Allocation	165,978.49	164,317.00	114,516.07	163,620.00
619... Engineering Allocation	2,347.41	3,763.00	1,577.49	747.00
Total Expenses	2,039,034.65	1,419,246.00	1,042,956.22	1,278,173.00
Change in Net Position	(421,104.65)	515,965.00	686,407.93	(96,960.00)



Board Resolution No. 2022-02-12
February 24, 2022

**APPROVING FISCAL YEAR 2022-2023 TELECOMMUNICATIONS DIVISION
OPERATING BUDGET, CAPITAL PROJECTS,
RESERVE DESIGNATIONS, AND TARIFF**

Whereas, the Development Authority of the North Country has caused to be prepared and has reviewed the proposed Fiscal Year 2022-2023 Telecommunications Division Budget based on anticipated circuit demand, said proposed Budget being attached to this resolution as Appendix A, and

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

Whereas, it is necessary to ratify tariff pricing and establish reserve requirements for the Fiscal Year 2022-2023 in support of said Budget.

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

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

1. The Fiscal Year 2022-2023 Telecommunications Division Budget and the line items contained therein, as proposed and set forth in Appendix A, are hereby approved and adopted.
2. The Telecommunications Division capital projects for the Fiscal Year 2022-2023, 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 2022-2023.
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 2022-2023.
4. Reserves previously authorized have been created and capitalized as of December 31, 2021 in the following amounts:

Operating	\$ 981,701
Repair and Upgrade	\$5,857,109

For Fiscal Year 2022-2023, reserves will be maintained on an on-going basis as follows:

Operating	16.7% of Revenue
Repair & Upgrade	20% of OSP Replacement Cost
	100% of Equipment Replacement Cost - Largest CO

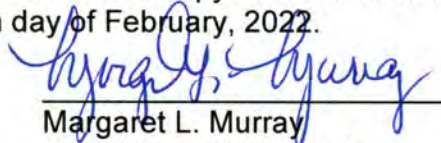
5. To enhance the Authority's ability to respond promptly to changing conditions in the competitive telecommunications market, the authority to create and manage reserves, establish agreements and negotiate contracts is hereby delegated to the Executive Director who shall report such actions to the Board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

Motion by: A. MacKinnon
Seconded by: E. Virkler

Calligaris - Absent	Hall - Yes	Hunt - Present	Mastascusa - Yes
Doheny - Yes	Henry - Absent	MacKinnon - Yes	Murray - Yes
Hefferon - Yes	Hollenbeck - Present	McGrath - Present	Virkler - Yes

DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY

I, the undersigned, Chairman of the Board of Directors of the Development Authority of the North Country, do hereby certify that I have compared the foregoing copy of Resolution No. 2022-02-12 of the Development Authority of the North Country with the original adopted by the Development Authority of the North Country at a meeting of said Authority on the 24th day of February, 2022, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 24th day of February, 2022.



Margaret L. Murray
Board Vice Chairperson

**Telecommunications
BUDGET FYE 2023
APPENDIX A**

<u>Account Description</u>		<u>FYE 3/31/2021 Actual</u>	<u>FYE 3/31/2022 Amended Budget</u>	<u>Actual 12/31/2021</u>	<u>FYE 3/31/2023 Budget</u>
Customer Billings					
4001	Customer Billings	\$5,781,235.95	\$5,664,117.00	\$4,293,690.25	\$5,667,789.00
4004	Dark Fiber Billings	494,356.87	591,569.00	784,610.98	744,397.00
	Total Customer Billings	6,275,592.82	6,255,686.00	5,078,301.23	6,412,186.00
Grant Revenue					
4181	Federal Grant Income	0.00	200,000.00	0.00	0.00
	Total Grant Revenue	0.00	200,000.00	0.00	0.00
Other Income					
4164	Miscellaneous	16,498.40	47,050.00	2,688.58	47,050.00
	Total Other Income	16,498.40	47,050.00	2,688.58	47,050.00
Interest Income					
4102	Investment Interest Income	19,353.11	9,773.00	7,507.79	9,821.00
4108	Reserve Interest	94,383.65	84,786.00	41,680.08	49,895.00
420...	Mark to Market Adjustment	(11,976.25)	0.00	(3,970.00)	0.00
	Total Interest Income	101,760.51	94,559.00	45,217.87	59,716.00
	Total Income	6,393,851.73	6,597,295.00	5,126,207.68	6,518,952.00
Salaries					
500...	Engineering Wages	33,855.63	28,644.00	29,046.12	39,583.00
500...	Telecom Wages	1,223,231.92	1,269,135.00	895,204.89	1,298,098.00
500...	MMF Wages	2,802.61	0.00	12,313.14	0.00
500...	Overtime Wages	1,630.14	2,500.00	1,029.91	2,500.00
	Total Salaries	1,261,520.30	1,300,279.00	937,594.06	1,340,181.00
Fringe Benefits					
503...	FICA Expense	90,975.14	92,438.00	71,755.72	93,149.00
503...	Pension Expense	366,451.03	172,232.00	148,573.38	150,906.00
503...	VDC Expense	0.00	0.00	0.00	507.00
503...	Health Insurance	90,371.25	92,741.00	70,825.90	120,046.00
503...	Workers Comp	1,826.38	2,437.00	2,719.90	2,567.00
503...	Disability Insurance	387.09	2,204.00	1,653.03	3,075.00
504...	Post Retire Overhead	74,095.89	69,552.00	55,125.81	73,488.00
5054	Employee Physicals & Screening	0.00	500.00	0.00	500.00
	Total Fringe Benefits	624,106.78	432,104.00	350,653.74	444,238.00
Operations & Maintenance					
5062	Third Party Temporary - O&M	0.00	1,000.00	0.00	0.00
5133	Equipment Maintenance Contracts	239,188.10	314,194.00	167,827.60	306,594.00
5134	Maintenance Contracts	144,442.46	155,800.00	83,837.02	147,000.00
5135	Underground Locating	45,856.69	70,000.00	40,378.03	60,000.00
5403	Safety Equipment & Supplies	766.50	900.00	94.94	900.00
5704	O&M Supplies	1,902.42	4,500.00	3,933.30	4,500.00
5712	Purchased Maintenance & Repair	45,452.93	55,000.00	14,430.35	48,000.00
5720	Offnet Circuit Lease	595,636.25	723,772.00	487,703.09	674,564.00
5770	Other Tool, Equip & O&M	5,509.88	6,000.00	0.00	7,500.00
5830	Collo Expense	163,678.55	171,720.00	102,263.46	182,580.00
5832	Emergency Restoration	0.00	0.00	0.00	95,000.00
5834	Permitting	13,788.54	6,000.00	4,622.99	5,000.00
5835	NYS DOT Fee	6,387.00	10,000.00	2,449.00	10,000.00
5836	Pole Attachment Fees	347,508.58	310,643.00	77,314.91	306,117.00
5838	Conduit Lease	19,695.88	22,195.00	11,024.66	20,907.00
	Total O & M	1,629,813.78	1,851,724.00	995,879.35	1,868,662.00
Office & Administrative					

**Telecommunications
BUDGET FYE 2023
APPENDIX A**

<u>Account Description</u>	FYE 3/31/2021 Actual	FYE 3/31/2022 Amended Budget	Actual 12/31/2021	FYE 3/31/2023 Budget
5053 Misc Employee Costs	1,033.87	2,400.00	351.02	2,000.00
5102 Office Rent	42,858.99	44,279.00	24,705.00	29,820.00
5104 Office Supplies	1,212.47	2,200.00	225.20	1,200.00
5110 Postage & Shipping	291.80	1,000.00	69.91	500.00
5112 Telephone	11,101.61	11,500.00	8,740.84	11,500.00
5114 Cellular Services	5,877.40	5,600.00	3,940.18	5,500.00
5118 Other Communications	1,433.40	1,600.00	1,075.05	1,600.00
5120 Dues & Subscriptions	60.00	500.00	0.00	0.00
5122 Public Info & Advertising	1,914.00	2,000.00	0.00	2,000.00
5123 Promotional Materials	128.24	5,000.00	0.00	1,500.00
5130 Office Equipment	999.13	3,000.00	34.11	2,000.00
5170 Other Office Expenses	5,582.23	6,000.00	394.72	3,000.00
5172 Filing Fees	1,524.14	24,000.00	0.00	0.00
5202 Employee Mileage Reimbursement	128.80	2,016.00	3.36	1,740.00
5204 Empl. Meals & Incidental	656.62	3,500.00	1,112.30	6,000.00
5206 Empl. Lodging	1,867.64	10,000.00	2,140.00	7,500.00
5270 Travel & Meeting Expense	0.00	500.00	0.00	500.00
5370 Training & Development	749.00	9,300.00	50.00	9,300.00
5402 Employee Uniforms	774.00	1,225.00	0.00	1,225.00
5570 Other General Expense	599.10	1,000.00	0.00	0.00
Total Office & Admin	78,792.44	136,620.00	42,841.69	86,885.00
Utilities				
5802 Gas & Electric	3,598.17	5,000.00	3,914.19	5,000.00
Total Utilities	3,598.17	5,000.00	3,914.19	5,000.00
Professional Fees				
5924 Legal	111,846.25	45,000.00	9,600.00	25,000.00
5926 Investment Banking Fees	4,702.48	5,734.00	3,516.52	5,392.00
5970 Consulting	75,361.30	90,000.00	38,050.00	75,000.00
Total Professional Fees	191,910.03	140,734.00	51,166.52	105,392.00
Automobile				
5601 Auto/Light Truck Rep. & Maint.	11,748.51	12,000.00	4,693.27	12,000.00
5602 Auto/Light Truck Fuel	10,073.47	22,000.00	10,488.44	22,000.00
5603 Auto/Light Truck Rental/Lease	56,600.00	58,000.00	43,193.73	44,900.00
5605 Vehicle Ins	12,871.74	12,100.00	9,074.97	12,200.00
Total Automobile	91,293.72	104,100.00	67,450.41	91,100.00
Computer				
5124 Computer Equipment	9,773.32	9,500.00	5,621.56	9,500.00
5128 Programming & Software	18,025.86	18,750.00	14,975.85	19,645.00
Total Computer	27,799.18	28,250.00	20,597.41	29,145.00
6122 Bad Debt Expense	(3,242.29)	0.00	17,858.49	0.00
6114 Insurance	124,089.59	130,200.00	97,650.00	155,500.00
619... Admin Allocation	620,418.43	617,820.00	431,300.84	606,187.00
619... Engineering Allocation	12,726.07	11,730.00	8,908.60	12,252.00
6208 NYS Administrative Assessment	34,052.00	34,901.00	0.00	34,671.00
7032 Depreciation	3,582,745.06	3,732,600.00	2,664,700.17	3,710,100.00
6901 Contingency	0.00	25,000.00	0.00	25,000.00
Total Expenses	8,279,623.26	8,551,062.00	5,690,515.47	8,514,313.00
Change in Net Position	(1,885,771.53)	(1,953,767.00)	(564,307.79)	(1,995,361.00)

**Telecommunications
BUDGET FYE 2023
APPENDIX A**

<u>Account Description</u>	<u>FYE 3/31/2021 Actual</u>	<u>FYE 3/31/2022 Amended Budget</u>	<u>Actual 12/31/2021</u>	<u>FYE 3/31/2023 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				(1,995,361.00)
PLUS DEPRECIATION & AMORTIZATION				3,710,100.00
RESERVE/CAPITAL REQUIREMENTS				
- 3143 TELECO REPAIR/UPGRADE RESERVE				200,000.00
- 14?? TELECOM CAPITAL PROJECTS				(1,905,000.00)
TOTAL RESERVE/CAPITAL REQUIRED				<u>(1,705,000.00)</u>
CASH FLOW				<u>9,739.00</u>

**APPENDIX B
TELECOMMUNICATIONS CAPITAL PROJECTS**

Project Number	Project Description	Fund	Budget FYE 2023	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027
	DWDM Upgrade (Dense Wave Division Multiplexing)	R	\$ 120,000	\$ 100,000	\$ -	\$ 200,000	\$ 100,000
	Customer Network Construction	R	\$ 250,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
	Ethernet Test Sets	R	\$ 55,000	\$ -	\$ -	\$ 80,000	\$ -
	Ethernet Core Network Upgrade	R	\$ 150,000	\$ 150,000	\$ 350,000	\$ 200,000	\$ 100,000
	Wireless Tower Service	R	\$ 470,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
	Central Office Enhancements	R	\$ 130,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
	DOT Road Projects	R	\$ 50,000	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000
	Fiber Augments	R	\$ 80,000	\$ 85,000	\$ 100,000	\$ 100,000	\$ 100,000
	I87 Fiber Construction	R	\$ 450,000	\$ -	\$ -	\$ -	\$ -
	Lewis County CDBG Grant Lyonsdale Tower	R	\$ 150,000	\$ -	\$ -	\$ -	\$ -

TOTAL TELECOMMUNICATIONS			\$ 1,905,000	\$ 975,000	\$ 1,095,000	\$ 1,225,000	\$ 945,000
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Fund Description

R Repair & Replacement Reserve



Board Resolution No. 2022-02-13
February 24, 2022

**APPROVING FISCAL YEAR 2022-2023 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 2022-2023 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 2022-2023 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 Sewer Line, and Regional Waterline projects.

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

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

- 1. The Fiscal Year 2022-2023 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 2022-2023, 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 2022-2023.**
- 3. The user charges for Water Quality Management for Fiscal Year 2022-2023, 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 Sewer Line, and Regional Waterline projects consistent with contractual requirements. To enhance the Authority's ability to respond promptly to customer requirements, the authority to negotiate contracts is hereby delegated to the Executive Director who will report such actions to the Board of Directors in a timely manner.**

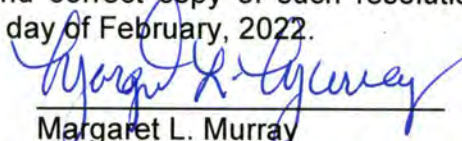
Motion by: M. Hall

Seconded by: A. MacKinnon

Calligaris - Absent	Hall - Yes	Hunt - Present	Mastascusa - Yes
Doheny - Yes	Henry - Absent	MacKinnon - Yes	Murray - Yes
Hefferon - Yes	Hollenbeck - Present	McGrath - Present	Virkler - Yes

DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY

I, the undersigned, Chairman of the Board of Directors of the Development Authority of the North Country, do hereby certify that I have compared the foregoing copy of Resolution No. 2022-02-13 of the Development Authority of the North Country with the original adopted by the Development Authority of the North Country at a meeting of said Authority on the 24th day of February, 2022, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 24th day of February, 2022.



Margaret L. Murray
Board Vice Chairperson

**Army Sewer
BUDGET FYE 2023
APPENDIX A-1**

<u>Account Description</u>		<u>FYE 3/31/2021 Actual</u>	<u>FYE 3/31/2022 Amended Budget</u>	<u>Actual 12/31/2021</u>	<u>FYE 3/31/2023 Budget</u>
Customer Billings					
4001	Customer Billings	\$2,331,816.00	\$2,779,184.00	\$2,065,073.83	\$3,115,915.00
	Total Customer Billings	2,331,816.00	2,779,184.00	2,065,073.83	3,115,915.00
Other Income					
4164	Miscellaneous	13,451.00	7,129.00	6,206.70	3,610.00
	Total Other Income	13,451.00	7,129.00	6,206.70	3,610.00
Interest Income					
4108	Reserve Interest	22,192.58	27,800.00	12,631.26	15,700.00
420...	Mark to Market Adjustment	3,679.70	0.00	(13,414.96)	0.00
	Total Interest Income	25,872.28	27,800.00	(783.70)	15,700.00
	Total Income	2,371,139.28	2,814,113.00	2,070,496.83	3,135,225.00
Salaries					
500...	Engineering Wages	48,283.71	39,529.00	38,347.11	75,037.00
500...	Regional Development Wages	0.00	0.00	250.42	0.00
500...	MMF Wages	1,422.44	0.00	6,653.26	0.00
500...	WQ Wages	314,847.56	369,119.00	268,263.81	322,466.00
500...	Overtime Wages	26,280.08	26,392.00	17,649.67	22,259.00
5005	On-Call Stipend	3,120.00	3,840.00	2,400.00	3,840.00
	Total Salaries	393,953.79	438,880.00	333,564.27	423,602.00
Fringe Benefits					
503...	FICA Expense	27,987.78	28,846.00	24,698.07	26,988.00
503...	Pension Expense	111,636.05	65,048.00	50,578.01	42,995.00
503...	VDC Expense	0.00	0.00	87.16	1,014.00
503...	Health Insurance	57,772.20	63,471.00	51,943.77	70,809.00
503...	Workers Comp	21,032.09	25,264.00	24,238.95	23,928.00
503...	Disability Insurance	197.43	1,249.00	936.72	1,282.00
504...	Post Retire Overhead	34,731.36	36,292.00	27,786.96	32,949.00
5054	Employee Physicals & Screening	1,130.00	2,750.00	1,639.50	5,000.00
	Total Fringe Benefits	254,486.91	222,920.00	181,909.14	204,965.00
Operations & Maintenance					
5403	Safety Equipment & Supplies	12,414.60	7,500.00	4,382.58	7,500.00
5706	Shop Tools	11,245.95	8,500.00	2,279.63	10,000.00
5815	Chemicals	41,581.41	60,000.00	48,177.50	60,000.00
	Total O & M	65,241.96	76,000.00	54,839.71	77,500.00
6002	Sewage Treatment	1,017,985.86	1,234,029.00	974,448.90	1,435,662.00
6004	Water Purchases	2,872.00	3,200.00	2,154.00	3,200.00
Office & Administrative					
5053	Misc Employee Costs	74.39	100.00	475.13	100.00
5104	Office Supplies	5,640.92	4,500.00	2,373.16	5,500.00
5110	Postage & Shipping	190.40	400.00	210.71	1,000.00
5112	Telephone	7,553.58	7,000.00	5,783.61	10,000.00
5114	Cellular Services	12,706.27	11,900.00	9,233.15	17,100.00
5120	Dues & Subscriptions	1,293.00	1,500.00	1,096.00	1,500.00
5122	Public Info & Advertising	584.25	1,500.00	335.50	1,500.00
5130	Office Equipment	1,025.81	1,000.00	879.61	1,000.00
5202	Employee Mileage Reimbursement	72.24	500.00	294.00	500.00
5204	Empl. Meals & Incidental	96.75	2,500.00	669.64	4,000.00
5206	Empl. Lodging	453.70	5,000.00	1,081.00	6,200.00
5270	Travel & Meeting Expense	0.00	0.00	0.00	500.00
5370	Training & Development	9,055.40	8,000.00	1,366.50	10,000.00
5402	Employee Uniforms	7,166.76	7,500.00	2,514.26	7,900.00

**Army Sewer
BUDGET FYE 2023
APPENDIX A-1**

<u>Account Description</u>		<u>FYE 3/31/2021 Actual</u>	<u>FYE 3/31/2022 Amended Budget</u>	<u>Actual 12/31/2021</u>	<u>FYE 3/31/2023 Budget</u>
5508	Cleaning Services	13,100.00	13,100.00	9,755.00	14,000.00
	Total Office & Admin	59,013.47	64,500.00	36,067.27	80,800.00
	Utilities				
5802	Gas & Electric	48,157.21	54,980.00	32,072.70	54,980.00
	Total Utilities	48,157.21	54,980.00	32,072.70	54,980.00
	Professional Fees				
5924	Legal	1,562.50	0.00	0.00	3,000.00
5926	Investment Banking Fees	1,092.37	1,197.00	811.52	1,152.00
	Total Professional Fees	2,654.87	1,197.00	811.52	4,152.00
	Repairs & Maintenance				
5804	Building Maintenance & Repair	35,491.72	15,000.00	9,804.31	15,000.00
5808	Site Maint & Repair	18,603.85	22,000.00	6,783.20	25,000.00
5812	Pipeline Maintenance	45,696.08	43,000.00	18,231.11	45,000.00
	Total Repairs & Maintenance	99,791.65	80,000.00	34,818.62	85,000.00
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	18,112.67	19,000.00	12,128.63	19,000.00
5602	Auto/Light Truck Fuel	42,064.47	67,000.00	43,577.71	55,000.00
5603	Auto/Light Truck Rental/Lease	112,000.00	132,200.00	88,175.00	126,600.00
5605	Vehicle Ins	23,385.32	27,900.00	20,925.00	33,653.00
	Total Automobile	195,562.46	246,100.00	164,806.34	234,253.00
	Computer				
5124	Computer Equipment	6,142.83	12,500.00	8,357.70	21,200.00
5128	Programming & Software	7,601.93	5,602.00	5,410.00	5,700.00
	Total Computer	13,744.76	18,102.00	13,767.70	26,900.00
6114	Insurance	33,542.73	34,100.00	25,575.03	48,000.00
619...	Admin Allocation	261,497.08	281,576.00	196,753.67	280,052.00
619...	Engineering Allocation	11,413.74	10,490.00	7,725.90	13,645.00
6208	NYS Administrative Assessment	13,075.00	13,401.00	0.00	15,403.00
890...	Water Quality Allocation	(175,580.51)	(205,362.00)	(117,967.21)	(238,889.00)
7032	Depreciation	300,371.03	303,500.00	224,608.17	334,900.00
	Total Expenses	2,597,784.01	2,877,613.00	2,165,955.73	3,084,125.00
	Change in Net Position	(226,644.73)	(63,500.00)	(95,458.90)	51,100.00

**Army Sewer
BUDGET FYE 2023
APPENDIX A-1**

<u>Account Description</u>	<u>FYE 3/31/2021 Actual</u>	<u>FYE 3/31/2022 Amended Budget</u>	<u>Actual 12/31/2021</u>	<u>FYE 3/31/2023 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				51,100.00
PLUS DEPRECIATION & AMORTIZATION				334,900.00
RESERVE/CAPITAL REQUIREMENTS				
- 14?? ASL CAPITAL PROJECTS				(386,000.00)
TOTAL RESERVE/CAPITAL REQUIRED				<u>(386,000.00)</u>
CASH FLOW				<u>0.00</u>

**Army Water Line
BUDGET FYE 2023
APPENDIX A-2**

<u>Account Description</u>		<u>FYE 3/31/2021 Actual</u>	<u>FYE 3/31/2022 Amended Budget</u>	<u>Actual 12/31/2021</u>	<u>FYE 3/31/2023 Budget</u>
Customer Billings					
4001	Customer Billings	\$1,876,669.27	\$2,081,756.00	\$1,583,435.17	\$2,276,905.00
	Total Customer Billings	1,876,669.27	2,081,756.00	1,583,435.17	2,276,905.00
Grant Revenue					
4181	Federal Grant Income	0.00	900,000.00	607,117.50	0.00
	Total Grant Revenue	0.00	900,000.00	607,117.50	0.00
Interest Income					
4108	Reserve Interest	12,105.04	15,100.00	6,889.77	8,500.00
420...	Mark to Market Adjustment	2,007.10	0.00	(7,317.24)	0.00
	Total Interest Income	14,112.14	15,100.00	(427.47)	8,500.00
	Total Income	1,890,781.41	2,996,856.00	2,190,125.20	2,285,405.00
Salaries					
500...	Engineering Wages	47,863.36	38,266.00	43,163.01	75,037.00
500...	Regional Development Wages	0.00	0.00	212.35	0.00
500...	MMF Wages	1,544.90	0.00	6,637.17	0.00
500...	WQ Wages	286,172.66	330,353.00	206,433.15	325,121.00
500...	Overtime Wages	7,944.38	11,632.00	5,080.51	16,724.00
5005	On-Call Stipend	3,120.00	3,840.00	2,400.00	3,840.00
	Total Salaries	346,645.30	384,091.00	263,926.19	420,722.00
Fringe Benefits					
503...	FICA Expense	24,620.01	25,254.00	19,607.57	26,806.00
503...	Pension Expense	99,978.63	56,937.00	41,371.04	42,706.00
503...	VDC Expense	0.00	0.00	138.99	1,014.00
503...	Health Insurance	56,279.37	55,640.00	41,733.30	70,321.00
503...	Workers Comp	10,397.53	21,763.00	10,771.01	23,718.00
503...	Disability Insurance	168.40	1,088.00	816.30	1,273.00
504...	Post Retire Overhead	29,758.71	31,630.00	21,691.50	32,708.00
5054	Employee Physicals & Screening	877.50	2,250.00	1,415.00	0.00
	Total Fringe Benefits	222,080.15	194,562.00	137,544.71	198,546.00
Operations & Maintenance					
5706	Shop Tools	2,104.15	1,200.00	0.00	5,000.00
5902	Lab Fees	5,340.00	5,000.00	2,645.00	5,000.00
	Total O & M	7,444.15	6,200.00	2,645.00	10,000.00
6004	Water Purchases	534,934.13	730,681.00	417,299.85	679,914.00
Office & Administrative					
5053	Misc Employee Costs	0.00	0.00	0.00	300.00
5122	Public Info & Advertising	0.00	981.00	0.00	981.00
5202	Employee Mileage Reimbursement	0.00	100.00	0.00	250.00
	Total Office & Admin	0.00	1,081.00	0.00	1,531.00
Utilities					
5802	Gas & Electric	14,015.29	21,250.00	12,496.91	21,250.00
	Total Utilities	14,015.29	21,250.00	12,496.91	21,250.00
Professional Fees					
5924	Legal	0.00	1,500.00	0.00	1,500.00
5926	Investment Banking Fees	588.20	766.00	436.97	742.00
5970	Consulting	0.00	5,800.00	5,800.00	0.00
	Total Professional Fees	588.20	8,066.00	6,236.97	2,242.00
Repairs & Maintenance					

**Army Water Line
BUDGET FYE 2023
APPENDIX A-2**

<u>Account Description</u>		<u>FYE 3/31/2021 Actual</u>	<u>FYE 3/31/2022 Amended Budget</u>	<u>Actual 12/31/2021</u>	<u>FYE 3/31/2023 Budget</u>
5804	Building Maintenance & Repair	4,033.55	4,000.00	1,474.55	4,000.00
5808	Site Maint & Repair	11,091.00	7,000.00	5,008.59	7,000.00
5812	Pipeline Maintenance	19,299.16	18,000.00	17,638.84	20,000.00
	Total Repairs & Maintenance	34,423.71	29,000.00	24,121.98	31,000.00
6114	Insurance	28,733.02	29,200.00	21,899.97	34,900.00
619...	Admin Allocation	164,184.73	165,070.00	115,327.15	175,835.00
619...	Engineering Allocation	10,947.61	9,964.00	8,129.10	13,080.00
6208	NYS Administrative Assessment	11,179.00	11,458.00	0.00	11,169.00
890...	Water Quality Allocation	67,288.68	85,061.00	45,970.95	87,927.00
7032	Depreciation	326,122.58	354,600.00	244,556.03	565,600.00
6202	Interest Expense	0.00	0.00	0.00	100,000.00
	Total Expenses	1,768,586.55	2,030,284.00	1,300,154.81	2,353,716.00
	Change in Net Position	122,194.86	966,572.00	889,970.39	(68,311.00)

**Army Water Line
BUDGET FYE 2023
APPENDIX A-2**

<u>Account Description</u>	<u>FYE 3/31/2021 Actual</u>	<u>FYE 3/31/2022 Amended Budget</u>	<u>Actual 12/31/2021</u>	<u>FYE 3/31/2023 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				(68,311.00)
PLUS DEPRECIATION & AMORTIZATION				565,600.00
- 25... LESS PRINCIPAL PAYMENTS				(337,289.00)
RESERVE/CAPITAL REQUIREMENTS				
- 14?? AWL CAPITAL PROJECTS				(160,000.00)
TOTAL RESERVE/CAPITAL REQUIRED				<u>(160,000.00)</u>
CASH FLOW				<u><u>0.00</u></u>

**Regional Water Line
BUDGET FYE 2023
APPENDIX A-3**

<u>Account Description</u>		<u>FYE 3/31/2021 Actual</u>	<u>FYE 3/31/2022 Amended Budget</u>	<u>Actual 12/31/2021</u>	<u>FYE 3/31/2023 Budget</u>
Customer Billings					
4001	Customer Billings	\$80,665.94	\$112,950.00	\$76,167.95	\$90,415.00
4005	Capital Billings	274,263.88	278,587.00	208,940.07	275,812.00
	Total Customer Billings	354,929.82	391,537.00	285,108.02	366,227.00
Interest Income					
4102	Investment Interest Income	8,622.74	2,000.00	1,733.36	1,400.00
	Total Interest Income	8,622.74	2,000.00	1,733.36	1,400.00
	Total Income	363,552.56	393,537.00	286,841.38	367,627.00
Salaries					
500...	Engineering Wages	7,383.16	8,892.00	7,228.02	9,661.00
500...	WQ Wages	18,425.28	21,625.00	12,795.60	19,715.00
500...	Overtime Wages	738.92	1,626.00	65.62	1,624.00
5005	On-Call Stipend	1,560.00	1,920.00	1,200.00	1,920.00
	Total Salaries	28,107.36	34,063.00	21,289.24	32,920.00
Fringe Benefits					
503...	FICA Expense	1,992.42	2,214.00	1,532.10	2,099.00
503...	Pension Expense	8,234.65	5,078.00	3,173.54	3,415.00
503...	VDC Expense	0.00	0.00	70.67	0.00
503...	Health Insurance	4,227.40	5,122.00	3,664.60	5,484.00
503...	Workers Comp	959.78	1,667.00	853.50	1,729.00
503...	Disability Insurance	16.49	98.00	73.17	101.00
504...	Post Retire Overhead	2,544.00	2,828.00	1,811.25	2,596.00
	Total Fringe Benefits	17,974.74	17,007.00	11,178.83	15,424.00
Operations & Maintenance					
5706	Shop Tools	0.00	500.00	0.00	0.00
5815	Chemicals	1,365.54	2,000.00	1,378.00	2,000.00
5902	Lab Fees	3,360.00	3,600.00	2,445.00	3,600.00
6010	Cape Vincent Reserve	700.00	700.00	700.00	700.00
	Total O & M	5,425.54	6,800.00	4,523.00	6,300.00
6004	Water Purchases	83,079.60	112,950.00	78,790.88	90,415.00
Office & Administrative					
5122	Public Info & Advertising	0.00	250.00	0.00	0.00
5202	Employee Mileage Reimbursement	0.00	0.00	28.56	250.00
	Total Office & Admin	0.00	250.00	28.56	250.00
Utilities					
5802	Gas & Electric	21,635.12	28,895.00	19,221.42	23,000.00
	Total Utilities	21,635.12	28,895.00	19,221.42	23,000.00
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	2,332.85	4,000.00	966.53	9,000.00
5808	Site Maint & Repair	1,817.67	3,500.00	1,797.13	3,500.00
5812	Pipeline Maintenance	17,572.51	19,100.00	1,002.09	20,000.00
	Total Repairs & Maintenance	21,723.03	26,600.00	3,765.75	32,500.00
6114	Insurance	4,917.05	5,000.00	3,750.03	6,200.00
619...	Admin Allocation	18,474.15	17,426.00	12,165.32	16,606.00

**Regional Water Line
BUDGET FYE 2023
APPENDIX A-3**

<u>Account Description</u>	FYE 3/31/2021 Actual	FYE 3/31/2022 Amended Budget	Actual 12/31/2021	FYE 3/31/2023 Budget
619... Engineering Allocation	2,178.66	2,531.00	1,524.61	2,465.00
6208 NYS Administrative Assessment	1,939.00	1,987.00	0.00	2,016.00
890... Water Quality Allocation	5,195.33	6,665.00	3,278.03	6,208.00
7032 Depreciation	135,812.46	143,600.00	101,859.34	141,600.00
7002 Amortization	24,366.78	24,400.00	18,275.09	30,400.00
6202 Interest Expense	59,403.06	56,806.00	9,023.64	54,107.00
Total Expenses	<u>430,231.88</u>	<u>485,480.00</u>	<u>288,673.74</u>	<u>460,911.00</u>
Change in Net Position	<u>(66,679.32)</u>	<u>(91,943.00)</u>	<u>(1,832.36)</u>	<u>(93,284.00)</u>

**Regional Water Line
BUDGET FYE 2023
APPENDIX A-3**

<u>Account Description</u>	<u>FYE 3/31/2021 Actual</u>	<u>FYE 3/31/2022 Amended Budget</u>	<u>Actual 12/31/2021</u>	<u>FYE 3/31/2023 Budget</u>
STATEMENT OF CASH FLOW FROM OPERATIONS				
(This presentation of Cash Flow does not take into account changes in accruals)				
CHANGE IN NET ASSETS				(93,284.00)
PLUS DEPRECIATION & AMORTIZATION				172,000.00
- 25... LESS PRINCIPAL PAYMENTS				(78,716.00)
RESERVE/CAPITAL REQUIREMENTS				
3151 RWL CAPITAL RESERVE				0.00
- 14?? RWL CAPITAL PROJECTS				0.00
TOTAL RESERVE/CAPITAL REQUIRED				<u>0.00</u>
CASH FLOW				<u><u>0.00</u></u>

**Water Sewer Contracts
BUDGET FYE 2023
APPENDIX A-4**

<u>Account Description</u>		<u>FYE 3/31/2021 Actual</u>	<u>FYE 3/31/2022 Amended Budget</u>	<u>Actual 12/31/2021</u>	<u>FYE 3/31/2023 Budget</u>
Customer Billings					
4001	Customer Billings	\$861,529.17	\$942,077.50	\$700,384.13	\$1,585,342.00
	Total Customer Billings	861,529.17	942,077.50	700,384.13	1,585,342.00
Total Income		861,529.17	942,077.50	700,384.13	1,585,342.00
Salaries					
500...	Engineering Wages	17,345.00	18,377.00	13,117.36	31,689.00
500...	WQ Wages	311,521.18	342,867.50	257,744.82	798,477.00
500...	Overtime Wages	83,984.19	86,662.00	64,496.63	32,280.00
5005	On-Call Stipend	7,800.00	8,400.00	6,000.00	7,800.00
	Total Salaries	420,650.37	456,306.50	341,358.81	870,246.00
Fringe Benefits					
503...	FICA Expense	29,927.03	30,055.44	24,966.83	55,354.00
503...	Pension Expense	123,883.89	66,735.28	51,173.55	87,035.00
503...	VDC Expense	0.00	0.00	42.40	507.00
503...	Health Insurance	53,311.09	68,767.50	46,932.08	146,667.00
503...	Workers Comp	20,769.12	29,031.25	22,342.30	61,169.00
503...	Disability Insurance	178.04	1,372.00	957.78	2,760.00
504...	Post Retire Overhead	35,222.25	39,870.00	28,306.50	72,033.00
	Total Fringe Benefits	263,291.42	235,831.47	174,721.44	425,525.00
Operations & Maintenance					
5704	O&M Supplies	0.00	500.00	0.00	0.00
5770	Other Tool, Equip & O&M	0.00	500.00	0.00	0.00
8090	Purchases for Resale	35,203.34	50,000.00	15,196.10	50,000.00
	Total O & M	35,203.34	51,000.00	15,196.10	50,000.00
Office & Administrative					
5202	Employee Mileage Reimbursement	89.60	500.00	346.08	1,500.00
5270	Travel & Meeting Expense	0.00	300.00	0.00	0.00
	Total Office & Admin	89.60	800.00	346.08	1,500.00
6114	Insurance	18,379.36	18,300.00	13,725.00	35,400.00
619...	Admin Allocation	38,120.33	36,745.00	25,952.67	37,200.00
619...	Engineering Allocation	11,164.04	10,551.00	5,515.10	11,684.00
6208	NYS Administrative Assessment	4,861.00	4,982.00	0.00	8,246.00
890...	Water Quality Allocation	102,915.66	113,636.00	68,718.23	144,754.00
	Total Expenses	894,675.12	928,151.97	645,533.43	1,584,555.00
Change in Net Position		(33,145.95)	13,925.53	54,850.70	787.00

**Water Sewer Contracts
BUDGET FYE 2023
APPENDIX A**

<u>Account Description</u>	<u>FYE 3/31/2021 Actual</u>	<u>FYE 3/31/2022 Amended Budget</u>	<u>Actual 12/31/2021</u>	<u>FYE 3/31/2023 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				787.00
CASH FLOW				<u>787.00</u>

APPENDIX B
WATER QUALITY MANAGEMENT CAPITAL PROJECTS

ARMY SEWER LINE

Project Number	Project Description	Fund	Budget FYE 2023	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027
	WPS Pump, Flow Meter and Controls Upgrade	Revenue	\$ 20,000	\$ 200,000	\$ -	\$ -	\$ -
	WPS Building Modifications	Revenue	\$ 366,000	\$ -	\$ -	\$ -	\$ -
41-062	ASL Alternate Source for Wastewater Treatment	Revenue	\$ -	\$ -	\$ 500,000	\$ -	\$ -
TOTAL ARMY SEWER LINE			\$ 386,000	\$ 200,000	\$ 500,000	\$ -	\$ -

ARMY WATER LINE

Project Number	Project Description	Fund	Budget FYE 2023	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027
	Army Water Line Pipeline Replacement (P1 & 2)	Bonding/Grant	\$ 9,100,000	\$ -	\$ -	\$ -	\$ 10,000,000
	BPS 2 Antenna Upgrade	Revenue	\$ 140,000	\$ -	\$ -	\$ -	\$ -
	AWL BPS1 and 2 Pump & SCADA Improvements	Revenue	\$ 20,000	\$ 140,000	\$ -	\$ -	\$ -
	AWL Alternate source for water supply	Revenue	\$ -	\$ -	\$ 500,000	\$ -	\$ -
TOTAL ARMY WATER LINE			\$ 9,260,000	\$ 140,000	\$ 500,000	\$ -	\$ 10,000,000

REGIONAL WATER LINE

Project Number	Project Description	Fund	Budget FYE 2023	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027
	RWL Limerick Booster Pump Station Genset Replacement	CR	\$ -	\$ -	\$ -	\$ 130,000	\$ -
	Town of Cape Vincent Pump Station RTU and HMI Upgrade	CR	\$ -	\$ -	\$ -	\$ 17,000	\$ -
TOTAL REGIONAL WATER LINE			\$ -	\$ -	\$ -	\$ 147,000	\$ -

Fund Description

CR Capital Reserve

APPENDIX C
Development Authority of the North Country
Army Sewer Line/Army Water Line/Regional Water Line
2022-2023 User Charges Schedule

	2021-2022	2022-2023	Change
<u>Army Sewer</u>	5.14	5.73	0.59
<u>Army Water</u>	6.58	7.40	0.82
<u>Sewer Connection Rates:</u>			
Town of LeRay - Sanford Corners	3.31	3.40	0.10
Town of Pamela SD9	3.35	3.45	0.10
Town of LeRay - North Entry	3.31	3.40	0.10
Town of Leray SD 4	3.72	3.82	0.10
Town of Pamela SD3	3.31	3.40	0.10
Route 3 Sewer	3.34	3.44	0.10
Route 12	3.33	3.42	0.10
<u>Water Connection Rates:</u>			
Pamelia District #2, LeRay District #1	2.91	3.02	0.11
Pamelia District #1	2.97	3.09	0.11
Pamelia District #4 & #5	3.04	3.15	0.11
LeRay District #2	3.25	3.40	0.15
Champion	3.73	3.88	0.15

Regional Water Line (COST COMPARISON FY22 / FY23)

Municipality	FY 2022	FY2022	FY 2023	FY2023
	Quarterly Fixed Cost	Variable Cost / KGAL	Quarterly Fixed Cost	Variable Cost / KGAL
T/Cape Vincent (WD 2,3)	\$ 1,514.06	\$ 1.70	\$ 1,384.60	\$ 1.81
Lyme (incl Bus Garage)	\$ 12,869.49	\$ 1.70	\$ 11,769.09	\$ 1.81
Chaumont	\$ 12,112.47	\$ 1.70	\$ 11,076.79	\$ 1.81
Dexter	\$ 9,841.38	\$ 1.70	\$ 8,999.89	\$ 1.81
T/Brownville (incl GBHS)	\$ 12,869.49	\$ 1.70	\$ 17,030.56	\$ 1.81
V/Brownville	\$ 20,439.79	\$ 1.70	\$ 18,692.08	\$ 1.81



Board Resolution No. 2022-02-14
February 24, 2022

**APPROVING FISCAL YEAR 2022-2023
NORTH COUNTRY ECONOMIC DEVELOPMENT FUND BUDGET**

Whereas, the Development Authority of the North Country has caused to be prepared and has reviewed Fiscal Year 2022-2023 North Country Economic Development Fund Budget, detailed by the attached Appendix A.

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

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

Whereas, the North Country Economic Development Fund Board ratified the budget at its meeting on February 10, 2022, and

RESOLVED, that the Development Authority of the North Country approves and adopts the Fiscal Year 2022-2023 North Country Economic Development Fund Budget and line items contained therein, as proposed and set forth in Appendix A.

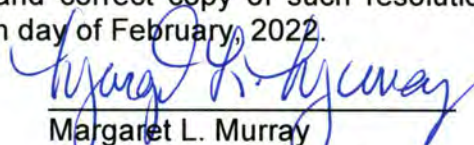
Motion by: E. Virkler

Seconded by: A. MacKinnon

Calligaris - Absent	Hall - Yes	Hunt - Present	Mastascusa - Yes
Doheny - Yes	Henry - Absent	MacKinnon - Yes	Murray - Yes
Hefferon - Yes	Hollenbeck - Present	McGrath - Present	Virkler - Yes

DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY

I, the undersigned, Chairman of the Board of Directors of the Development Authority of the North Country, do hereby certify that I have compared the foregoing copy of Resolution No. 2022-02-14 of the Development Authority of the North Country with the original adopted by the Development Authority of the North Country at a meeting of said Authority on the 24th day of February, 2022, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 24th day of February, 2022.


Margaret L. Murray
Board Vice Chairperson

**North Country EDF
BUDGET FYE 2023
APPENDIX A**

<u>Account Description</u>	<u>FYE 3/31/2021 Actual</u>	<u>FYE 3/31/2022 Amended Budget</u>	<u>Actual 12/31/2021</u>	<u>FYE 3/31/2023 Budget</u>
4104 Loan Interest Income	\$0.00	\$76,000.00	\$58,177.10	\$60,000.00
Other Income				
4164 Miscellaneous	0.00	250.00	0.00	0.00
4190 Recovery of Bad Debts	0.00	0.00	52,899.98	0.00
Total Other Income	0.00	250.00	52,899.98	0.00
Interest Income				
4102 Investment Interest Income	0.00	83,800.00	37,055.20	42,400.00
420... Mark to Market Adjustment	0.00	0.00	(2,018.91)	0.00
Total Interest Income	0.00	83,800.00	35,036.29	42,400.00
Total Income	0.00	160,050.00	146,113.37	102,400.00
Professional Fees				
5924 Legal	0.00	2,000.00	0.00	1,000.00
5926 Investment Banking Fees	0.00	4,113.00	2,550.97	4,145.00
5970 Consulting	0.00	8,000.00	8,000.00	8,000.00
Total Professional Fees	0.00	14,113.00	10,550.97	13,145.00
Total Expenses	0.00	14,113.00	10,550.97	13,145.00
Change in Net Position	0.00	145,937.00	135,562.40	89,255.00

APPENDIX II

FY 2022 – 2023 BUDGET CALENDAR



DATE	Activity
11-04-2021	Budget Calendar Distribution and Review - Managers Meeting
11-04-2021	Division Budget Packets Issued (Standardized Information)
12-16-2021	Board Review of Preliminary Budget & Financial Plan as required by PAAA – CFO
12-17-2021	IT Budget Submitted to CFO / Managers
12-20-2021	Engineering Budget Submitted to CFO / Managers
12-22-2021	Critical Issues Identified – Managers (Submit to Executive Director)
12-22-2021	Administrative Allocation Distributed to Managers
12-22-2021	Preliminary Budget & Financial Plan Available as required by PAAA – Finance to Post
12-30-2021	<u>Capital Plan Estimates Submitted to CFO – 10 year</u> - Managers shall create a Project Initiation Form for all Projects. - Capital Plans and PIFs will be located in the following folder: G:\BUDGETS\FYE 2023\FYE 2023 Capital Projects
1-04-2022	Initial Budgets Submitted to CFO
1-07-2022	Budget Information Submitted by CFO to Executive Director
1-11-2022	<u>Initial Budgets Reviewed – Executive Budget Committee</u> - Administration 8:00 - IT 9:30 - Engineering 11:00
1-12-2022	<u>Initial Budgets Reviewed – Executive Budget Committee</u> - Telecom 8:00 - MMF 10:00
1-13-2022	<u>Initial Budgets Reviewed – Executive Budget Committee</u> - Water Quality 8:00 - Reg. Dev. 10:00
2-10-2022	<u>Budget Work Session – Authority Board</u> -Division Presentations (High Level Power Point) -P&L -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>
2-24-2022	Final Budget Adopted by Board

APPENDIX III



Budget Memorandum FYE 2023

TO: Patti Pastella, Materials Management
Michelle Capone, Regional Development
Laurie Marr, Public Affairs & Communications
Regina Rybka-Lagattuta, Human Resources
Steve Bohmer, Information Technology
Dawn Caccavo, Finance
Dave Wolf, Telecommunications
Brian Nutting, Water Quality
Kevin Feuka, Engineering

FROM: Carl Farone, Executive Director
Carrie Tuttle, Chief Operating Officer
Jennifer Staples, Chief Financial Officer

DATE: November 4, 2021

SUBJECT: FYE 2023 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. The Authority has been fortunate in that our operations continue to provide sufficient revenue to cover operating expenditures and to fund capital and operating reserves. However, we must remain diligent in our budgeting process to ensure we are providing the most responsible fiscal budgets for the community we serve. As we prepare for a new fiscal year it is time to reflect upon current year's achievements and challenges as well as to document the resources required in the upcoming fiscal year to meet Authority defined objectives. While Fiscal Year 2023 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 more critical than ever before, as the nation and our customers continue to be stressed financially due to the ongoing COVID Pandemic.

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 2023 is poised to have challenges, but with adequate preparation and foresight these challenges can be mitigated. It is the expectation that FY 2023 Capital and Operating Budgets will be submitted to the CFO on or before December 30th and January 4th, respectively. The Finance Department will compile all budgets and deliver to the Executive Director on January 7th.

Budget Team: will be comprised of Carl Farone, Carrie Tuttle, Jennifer Staples, Dawn Caccavo and Erica Belt.

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. Continued focus on asset management planning is a priority for all operating divisions, as infrastructure within our Water Quality, Materials Management and Telecom divisions are aging.

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**. For each construction projects, supporting documentation shall include a budget breakdown with engineering, construction and contingency costs detailed. Equipment purchases shall include cost estimates from vendors. For replacement equipment, supporting details from Nexgen and/or the divisions asset management plan showing equipment age, useful life and average hours per year. Each Division Director 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 2023, increased emphasis should be placed on developing capital budgets that accurately reflect the actual cost to complete each project. If costs cannot be accurately estimated, the project should be phased with Engineering in Year 1 and Construction in subsequent years. To that end, Division Directors will be held accountable for cost overruns. As always, capital projects are expected to be completed within the schedule identified in the capital plan. Lastly, Management and staff should look to extend the useful life of assets to defer replacement and capital expenditures.

As always, Division Directors have the responsibility for preparation of total budgets and managing such budgets throughout the year. The COO and 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. They are due to the Executive Director on or before December 22, 2021.

FYE 2023 Priorities:

1. Incorporate priorities as identified in the Strategic Plan.
2. Implementation of cost reduction measures to provide for rate stabilization to ratepayers.
3. Further development of Authority-wide asset management plans. In FYE 2022, Asset Management Plans were developed/updated for Water Quality, MMF and Telecommunications, respectively. The FYE 2023 Budget will include the annual update to each Asset Management Plan. Such update in 2023 will be completed by Division Management with assistance from Engineering staff, as requested.

4. 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 subsequent years.

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 – 10 Year Actual Comparison

A Budget Preparation and Capital Plan Template has been developed for each of you. The budget preparation file can be found in your Division Budget Folder. The capital plan template (PIF) can be found under the FYE 2023 Capital Projects, under the PIF's folder. Please feel free to contact me at any time if you should have any questions.

BUDGET OBJECTIVES AND GOALS NARRATIVE (FYE 2023)

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 Technology 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 Director 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. This plan will be reviewed with Executive Management.

The costs associated with NexGen, BambooHR, ECMS, Microsoft SL will be included in the Administrative Budget.

Security should remain a top concern. Penetration testing should be planned for FY23 to include the IT network and new SCADA sub-network.

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 Directors 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 2023 Engineering Budget Memo.

REGIONAL DEVELOPMENT

The budget for Regional Development includes 6 distinct budgets which are consolidated for Board reporting and budget approval. Consistent with the 2022 Budget, RD staff wages will be reflected as “RD Wages” in associated budgets. The 6 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.
6. **DANC EDF:** Regional Development staff will create a budget for the Economic Development Fund. The budget for this fund 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.

MATERIALS MANAGEMENT

1. Materials Management Facility - Rodman

Management will review historical data in projecting waste volumes and associated expenses. Staff will document projected waste volumes as part of the FY 2023 Budget and will provide an explanation of variances over historical trends. 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 2023 Budget will fully define and document the timeline and cost of operating the Landfill Expansion to include reserve utilization. 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.

Each budget year, MMF tipping fee rates will be reviewed. Rate increases identified will be effective January 1 of the following year and included in the annual budget resolution. Such increase will be communicated with Partners **prior** to budget approval and with customers subsequent to budget approval.

2. Recycling Transfer Station – Harrisville

The FY 2023 Budget and Capital Plan for the RTS will include all projected costs of operating such facility.

TELECOMMUNICATIONS

The Telecommunications' budget will reflect the operation and maintenance costs associated with the ongoing network maintenance and expansion. Staff shall thoroughly review revenue projections and will document projected revenues for FY 2023. 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.

The Telecommunications Division shall include capital resources to extend last mile services to strategic areas as identified by the broadband survey.

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 Director will be responsible for establishment of these rates.

ADMINISTRATION
2022-2023 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage

3.50% Subject to approval.

	Position ID	WC Code	
Health Stipend			\$ 4,000
Chelsea LaLone	10-008	8810	\$ 4,000
Katie Maitland	10-004	8810	\$ 4,000
William Hatzis	10-015	8810	\$ 4,000
Total			\$ 12,000

Family Health Insurance (net of employee offset)

VACANCY ACCOUNTANT			\$ 17,374
Angela Marra	10-007	8810	\$ 17,374
Carl Farone	10-003	8810	\$ 17,374
Erica Belt	10-001	8810	\$ 17,374
Stephen Bohmer	10-006	8810	\$ 17,374
Stephen Bohmer	10-013	8810	\$ 17,374
Total (code 5)			\$ 86,870

Individual Health Insurance (net of employee offset)

			\$ 6,963
Dawn Caccavo	10-005	8810	\$ 6,963
Laurie Marr	10-002	8810	\$ 6,963
Nicholas Moulton	10-014	8810	\$ 6,963
Total (code 1)			\$ 20,889

Individual/Spouse (net of employee offset)

			\$ 13,514
Jennifer Staples	10-012	8810	\$ 13,514
Carrie Tuttle	10-016	8810	\$ 13,514
Total (code 2)			\$ 27,028

Individual/Children (net of employee offset) (code 3&4)

			\$ 12,145
Regina Lagttuta	10-009	8810	\$ 12,145
Leslie Petrie	10-011	8810	\$ 12,145
			\$ 24,290

No Health Coverage - PT Status/Intern

Shelly Fulkerson	10-010	8810	N/A
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Position Count: 16

FICA 7.65% of Payroll

Workers' Compensation 8810 0.15% clerical/office

Disability

Males	\$228.00	per year per employee
Females	\$228.00	per year per employee

Pension Tier 1 17.50% of Payroll

Pension Tier 2 15.90% of Payroll

Pension Tier 3 & 4 (See Tier 3 & 4 Employee Listing) 13.00% of Payroll

Pension Tier 5 (See Tier 5 Employee Listing) 11.10% of Payroll

Pension Tier 6 (See Tier 6 Employee Listing) 8.20% of Payroll

NYS Voluntary Defined Contribution 8.00% of Payroll

Post Retirement \$ 3.00 per hour

ENGINEERING
2022-2023 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage

3.50% Subject to approval.

	Position ID	WC Code	
Health Stipend			\$ 4,000
Robert Stevenson	60-002	7520	\$ 4,000
Starr Carter	60-009	8601	\$ 4,000
Total			\$ 8,000

Family Health Insurance (net of employee offset)			\$ 17,374
Kevin Feuka	60-001	8601	\$ 17,374
Ryan Herron	60-004	8601	\$ 17,374
Christian Fout	60-013	7520	\$ 17,374
Daniel Merrill	60-003	8803	\$ 17,374
David Rohe	60-014	7520	\$ 17,374
Kari Tremper	60-011	8601	\$ 17,374
William Jesmore	60-015	8601	\$ 17,374
Total (code 5)			\$ 121,618

Individual Health Insurance (net of employee offset)			\$ 6,963
Scott Thornhill	60-007	8601	\$ 6,963
Total (code 1)			\$ 6,963

Individual/Spouse (net of employee offset)			\$ 13,514
Matthew Sutliff	60-016	8803	\$ 13,514
Warren Salo	60-010	8601	\$ 13,514
Thomas Haynes	60-008	7520	\$ 13,514
Total (code 2)			\$ 40,542

Individual/Children (net of employee offset)			\$ 12,145
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Total			\$ -
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Position Count: 13

FICA 7.65% of Payroll

Workers' Compensation	8810	0.15%	clerical/office
	8803	0.06%	clerical svc contractors - traveling
	8601	0.57%	engineer or architect - consulting
	7520	8.26%	water works operation & drivers

Disability			
Males	\$	228.00	per year per employee
Females	\$	228.00	per year per employee

Pension Tier 3 & 4 (See Tier 3 & 4 Employee Listing) 13.00% of Payroll

Pension Tier 5 (See Tier 5 Employee Listing) 11.10% of Payroll

Pension Tier 6 (See Tier 6 Employee Listing) 8.20% of Payroll

NYS Voluntary Defined Contribution 8.00% of Payroll

Post Retirement \$ 3.00 PER HOUR

MMF
2022-2023 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage

3.50% Subject to approval.

	Position ID	WC Code	
Health Stipend			\$ 4,000
Cody Walters	20-031	6217	\$ 4,000
Denise Kacuba	20-025	6217	\$ 4,000
Flint Filson	20-023	6217	\$ 4,000
Brian LaRock	20-016	6217	\$ 4,000
Total			\$ 16,000

Family Health Insurance (net of employee offset)			\$ 17,374
Vacancy - Maint Tech Assistant	20-018	6217	\$ 17,374
Vacancy - Recycling Coordinator	20-006	8810	\$ 17,374
Brian Wohnsiedler	20-002	8810	\$ 17,374
Michael Blackwell	20-015	6217	\$ 17,374
Stuart Tamblin	20-009	6217	\$ 17,374
Total (code 5)			\$ 86,870

Individual Health Insurance (net of employee offset)			\$ 6,963
Benjamin Millard	20-017	6217	\$ 6,963
Brianne Bush	20-005	8810	\$ 6,963
Christopher O'Connor	20-012	6217	\$ 6,963
David Best	20-030	6217	\$ 6,963
Howard Widrick	20-020	6217	\$ 6,963
Mark Tyo	20-022	6217	\$ 6,963
Jason Akins	20-021	6217	\$ 6,963
Joshua Doyle	20-013	6217	\$ 6,963
Mark Kline	20-014	6217	\$ 6,963
Monty Phinney	20-007	6217	\$ 6,963
Noah Herne	20-029	6217	\$ 6,963
Patricia Pastella	20-001	8810	\$ 6,963
Total (code 1)			\$ 83,556

Individual/Spouse (net of employee offset)			\$ 13,514
Terri Belden	20-004	8810	\$ 13,514
Henry Waite	20-019	6217	\$ 13,514
Peter Cheresnoski	20-028	8810	\$ 13,514
Scott Worden	20-011	6217	\$ 13,514
Leonard Tibbetts	20-024	6217	\$ 13,514
Valerie Deon	20-003	8810	\$ 13,514
Total (code 2)			\$ 81,084

Individual/Children (net of employee offset)			\$ 12,145
Christopher Sullivan	20-010	6217	\$ 12,145
Total (code 3&4)			\$ 12,145

No Health Coverage - PT Status/Intern			
Vacancy - Recycling Compliance Officer	20-008	8810	N/A

Position Count: 29

FICA 7.65% of Payroll

Workers' Compensation 8810 0.15% clerical/office
 6217 8.57% excavation & grading

Disability
 Males \$ 228.00 per year per employee
 Females \$ 228.00 per year per employee

Pension Tier 3 & 4 (See Tier 3 & 4 Employee Listing) 13.00% of Payroll
Pension Tier 5 (See Tier 5 Employee Listing) 11.10% of Payroll
Pension Tier 6 (See Tier 6 Employee Listing) 8.20% of Payroll
NYS Voluntary Defined Contribution 8.00% of Payroll

Post Retirement \$ 3.00 PER HOUR

TELECOMMUNICATIONS
2022-2023 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage

3.50% Subject to approval.

	Position ID	WC Code	
Health Stipend			\$ 4,000
Daniel Shue	30-016	8810	\$ 4,000
Mark Borte	30-002	8810	\$ 4,000
Mary Chereshnoski	30-008	8810	\$ 4,000
Timothy Buckley	30-007	8810	\$ 4,000
Total			\$ 16,000

Family Health Insurance (net of employee offset)			\$ 17,374
Anthony Cerrone	30-006	8810	\$ 17,374
David Wolf	30-001	8810	\$ 17,374
Total (code 5)			\$ 34,748

Individual Health Insurance (net of employee offset)			\$ 6,963
John LaFontaine	30-015	8810	\$ 6,963
Nicklaus Thomas	30-012	8810	\$ 6,963
Total (code 1)			\$ 13,926

Individual/Spouse (net of employee offset)			\$ 13,514
Robert Durantini	30-005	8810	\$ 13,514
Tim Field	30-004	8810	\$ 13,514
Total (code 2)			\$ 27,028

Individual/Children (net of employee offset)			\$ 12,145
Stephen Smithers	30-003	8810	\$ 12,145
Total (code 3&4)			\$ 12,145

No Health Coverage - PT Status/Intern			
Thomas Roman	30-017	8810	N/A
Thomas Duffany	30-009	8810	N/A

Position Count: 13

FICA 7.65% of Payroll

Workers' Compensation 8810 0.15% clerical/office

Disability			
Males		\$	228.00 per year per employee
Females		\$	228.00 per year per employee

Pension Tier 3 & 4 (See Tier 3 & 4 Employee Listing) 13.00% of Payroll

Pension Tier 5 (See Tier 5 Employee Listing) 11.10% of Payroll

Pension Tier 6 (See Tier 6 Employee Listing) 8.20% of Payroll

NYS Voluntary Defined Contribution 8.00% of Payroll

Post Retirement \$ 3.00 Per hour

2022-2023 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage

3.50% Subject to approval.

Health Stipend	Position ID	WC Code	\$ 4,000
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Total			\$ -
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Family Health Insurance (net of employee offset)			\$ 17,374
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Matthew Siver	11-003	8810	\$ 17,374
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Total (code 5)			\$ 17,374
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Individual Health Insurance (net of employee offset)			\$ 6,963
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Michelle Capone	11-001	8810	\$ 6,963
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Total (code 1)			\$ 6,963
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Individual/Spouse (net of employee offset)			\$ 13,514
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Matthew Taylor	11-002	8810	\$ 13,514
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Total (code 2)			\$ 13,514
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Individual/Children (net of employee offset) (code 3&4)			\$ 12,145
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No Health Coverage - PT Status/Intern			
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Vacancy - Housing Code Inspector	11-005	8810	N/A
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Position Count: 4

FICA			7.65% of Payroll
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Workers' Compensation	8810		0.15% clerical/office
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Disability

Males	\$	228.00	per year per employee
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Females	\$	228.00	per year per employee
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Pension Tier 3 & 4 (See Tier 3&4 Employee Listing)			13.00% of Payroll
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Pension Tier 5 (See Tier 5 Employee Listing)			11.10% of Payroll
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Pension Tier 6 (See Tier 6 Employee Listing)			8.20% of Payroll
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NYS Voluntary Defined Contribution			8.00% of Payroll
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Post Retirement	\$	3.00	per hour
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WATER QUALITY
2022-2023 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage

3.50% Subject to approval.

	Position ID	WC Code	
Health Stipend			\$ 4,000
Kevin Perkins	41-012	7520	\$ 4,000
Melissa Durant	41-003	8810	\$ 4,000
Michael Taber	41-004	7520	\$ 4,000
Anthony Clary	41-007	7520	\$ 4,000
Steven Marshall	41-010	7520	\$ 4,000
Total			\$ 20,000

Family Health Insurance (net of employee offset)			\$ 17,374
Brian Nutting	41-001	8810	\$ 17,374
Travis Grunert	41-009	7520	\$ 17,374
Larry Pete	41-011	7520	\$ 17,374
Total (code 5)			\$ 52,122

Individual Health Insurance (net of employee offset)			\$ 6,963
Brian Mantle	41-008	7520	\$ 6,963
Scott McConnell	41-005	7520	\$ 6,963
Total (code 1)			\$ 13,926

Individual/Spouse (net of employee offset)			\$ 13,514
Andrew Bishop	41-006	7520	\$ 13,514
Daniel Jackson	41-016	7520	\$ 13,514
Total (code 2)			\$ 27,028

Individual/Children (net of employee offset)			\$ 12,145
Alan Fleming (4)	41-013	7520	\$ 12,145
Jerame Roux (3)	41-014	7520	\$ 12,145
Kenneth Kizzer (3)	41-015	7520	\$ 12,145
Neil O'Dell (4)	41-002	7520	\$ 12,145
Stephen Dulmage (4)	41-018	7520	\$ 12,145
Total			\$ 60,725

No Health Coverage - PT Status/Intern

7520

Position Count: 17

FICA 7.65% of Payroll

Workers' Compensation

8810	0.15%	clerical/office
7520	8.26%	water works operation & drivers

Disability

Males	\$ 228.00	per year per employee
Females	\$ 228.00	per year per employee

Pension Tier 3 & 4 (See Tier 3 & 4 Employee Listing) 13.00% of Payroll
Pension Tier 5 (See Tier 5 Employee Listing) 11.10% of Payroll
Pension Tier 6 (See Tier 6 Employee Listing) 8.20% of Payroll
NYS Voluntary Defined Contribution 8.00% of Payroll

Post Retirement \$ 3.00 PER HOUR

RETIREMENT TIERS (Sorted Alpha w/in Division)
2022-2023 Wage & Fringe Benefit Budget Assumptions

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

N/A

The following Authority Employees are in Tier 3 :

30	FIELD	TIMOTHY	30-004
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The following Authority Employees are in Tier 4 :

10	BOHMER	STEPHEN	10-013
10	FARONE JR	CARL	10-001
10	TUTTLE	CARRIE	10-016
11	CAPONE	MICHELLE	11-001
11	TAYLOR	MATTHEW	11-002
20	BUSH	BRIANNE	20-005
20	AKINS	JASON	20-021
20	BLACKWELL	MICHAEL	20-015
20	CHERESHNOSKI	PETER	20-028
20	DEON	VALERIE	20-003
20	LAROCK	BRIAN	20-016
20	MILLARD	BENJAMIN	20-017
20	PASTELLA	PATRICIA	20-001
20	TAMBLIN	STUART	20-009
20	TIBBETTS	LEONARD	20-024
20	TYO	MARK	20-022
20	WAITE	HENRY	20-019
20	WIDRICK	HOWARD	20-020
20	WOHNSIEDLER	BRIAN	20-002
20	WORDEN	SCOTT	20-011
30	BORTE	MARK	30-002
30	BUCKLEY	TIMOTHY	30-007
30	CHERESHNOSKI	MARY	30-008
30	DURANTINI JR	ROBERT	30-005
30	SMITHERS	STEPHEN	30-003
30	WOLF	DAVID	30-001
41	DULMAGE	STEPHEN	41-018
41	FLEMING	ALAN	41-013
41	MANTLE	BRIAN	41-008
41	MARSHALL	STEVEN	41-010
41	MCCONNELL	SCOTT	41-005
41	NUTTING	BRIAN	41-001

41 O'DELL	NEIL	41-002
60 JESMORE	WILLIAM	60-017
60 MERRILL	DANIEL	60-003
60 STEVENSON	ROBERT	60-002
60 THORNHILL	SCOTT	60-007

The following Authority Employees are in Tier 5:

10 MOULTON	NICHOLAS	10-014
11 SIVER	MATTHEW	11-003
20 BELDEN	TERRI	20-004
20 SULLIVAN	CHRISTOPHER	20-010
30 THOMAS	NICKLAUS	30-012
41 ROUX	JERAME	41-014
60 CARTER	STARR	60-009
60 SALO	WARREN	60-010

The following Authority Employees are in Tier 6:

10 BELT	ERICA	10-006
10 CACCAVO	DAWN	10-005
10 FULKERSON	SHELLY	10-010
10 HATZIS	WILLIAM	10-015
10 LALONE	CHELSEA	10-008
10 MAITLAND	KATIE	10-004
10 MARR	LAURIE	10-002
10 MARRA	ANGELA	10-003
10 PETRIE	LESLIE	10-011
10 STAPLES	JENNIFER	10-012
20 BEST	DAVID	20-030
20 DOYLE	JOSHUA	20-013
20 FILSON	FLINT	20-023
20 HERNE	NOAH	20-029
20 KACUBA	DENISE	20-025
20 KLINE	MARK	20-014
20 O'CONNOR	CHRISTOPHER	20-012
20 PHINNEY	MONTY	20-007
20 WALTERS	CODY	20-031
30 CERRONE	ANTHONY	30-006
30 LAFOUNTAIN	JOHN	30-015
30 SHUE	DANIEL	30-016
41 BISHOP	ANDREW	41-006
41 CLARY	ANTHONY	41-007
41 DURANT	MELISSA	41-003
41 GRUNERT	TRAVIS	41-009
41 JACKSON	DANIEL	41-016
41 KIZZER	KENNETH	41-015

41 PERKINS	KEVIN	41-012
41 PETE	LARRY	41-011
41 TABER	MICHAEL	41-004
60 FOUT	CHRISTIAN	60-013
60 HAYNES	THOMAS	60-008
60 ROHE	DAVID	60-014
60 SUTLIFF	MATTHEW	60-016
60 TREMPER	KARI	60-011

The following Authority Employees are NYS VDC (Voluntary Defined Contributors)

10 RYBKA-LAGATTUTA	REGINA	10-009
60 FEUKA	KEVIN	60-001

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

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
	Customer Billings											
4001	Customer Billings	\$18,057,144.75	\$18,489,658.32	\$19,830,045.03	\$19,632,769.08	\$19,601,892.63	\$19,249,622.73	\$18,037,726.32	\$18,309,497.42	\$19,517,542.18	\$19,459,482.07	\$21,096,662.50
4004	Dark Fiber Billings	64,410.00	64,410.00	64,410.00	59,325.83	64,410.00	64,410.00	64,410.00	128,896.68	541,561.92	494,356.87	591,569.00
4005	Capital Billings	293,641.92	326,925.36	328,602.32	308,397.56	307,727.72	307,498.76	307,037.44	278,566.88	277,287.52	274,263.88	278,587.00
4006	Replacement Reserve Tip I...	487,518.72	222,388.74	201,997.16	428,159.52	222,626.08	1,103,543.68	892,316.96	1,107,093.28	511,134.88	620,103.54	216,245.00
4008	Closure Reserve Tip Income	365,639.07	444,777.48	454,493.63	481,679.48	445,252.16	551,771.84	446,158.48	553,546.64	454,342.10	413,402.36	594,674.00
4010	Tip Fee Stabilization Tip In...	243,759.36	0.00	403,994.32	214,079.76	222,626.08	551,771.84	446,158.48	553,546.64	0.00	0.00	0.00
4011	Recycling Rebate Tip Income	243,759.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4012	Capital Reserve Tip Income	0.00	0.00	0.00	0.00	0.00	551,771.84	1,059,626.40	830,319.96	454,342.10	258,376.49	0.00
4013	Landfill Gas Tip Income	0.00	0.00	0.00	0.00	0.00	551,771.84	446,158.48	553,546.64	454,342.10	0.00	0.00
	Total Customer Billings	19,755,873.18	19,548,159.90	21,283,542.46	21,124,411.23	20,864,534.67	22,932,162.53	21,699,592.56	22,315,014.14	22,210,552.80	21,519,985.21	22,777,737.50
	Waste Diversion Revenue											
4050	RTS Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	104,500.00
4060	Recycling Revenue - Tires	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	153,390.72	0.00
4061	Recycling Revenue - Matr...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100,908.00	110,000.00
	Total Waste Diversion Re...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	254,298.72	214,500.00
	Grant Revenue											
4181	Federal Grant Income	3,203,272.66	7,584,492.11	2,341,578.81	0.00	0.00	180,472.43	328,619.77	127,089.04	223,509.58	96,977.90	1,254,211.00
4183	NY State Grants	37,248.00	3,078,573.35	5,749,734.43	1,019,164.97	1,760,142.77	3,744,418.21	2,333,450.47	2,123,913.34	2,173,250.22	1,013,701.45	1,068,900.00
4184	Other Grants	1,000,000.00	0.00	0.00	400,000.00	0.00	0.00	0.00	438.24	0.00	0.00	40,000.00
	Total Grant Revenue	4,240,520.66	10,663,065.46	8,091,313.24	1,419,164.97	1,760,142.77	3,924,890.64	2,662,070.24	2,251,440.62	2,396,759.80	1,110,679.35	2,363,111.00
4104	Loan Interest Income	572,031.62	568,405.95	504,468.15	543,871.46	639,583.05	664,527.51	617,971.80	661,274.95	635,971.21	478,171.51	564,000.00
	Other Income											
4162	Processing Fees	0.00	0.00	0.00	10,500.00	0.00	26,265.00	46,617.00	39,355.00	39,950.00	12,600.00	10,000.00
4164	Miscellaneous	129,140.85	174,278.92	160,999.86	135,429.33	245,796.83	343,664.47	276,992.00	285,050.25	320,714.31	251,303.91	301,029.00
4166	LFGTE Revenue	563,964.16	1,009,648.95	1,382,463.22	1,058,804.35	1,025,769.75	679,099.47	758,258.16	581,414.66	657,210.81	525,681.39	462,054.00
4167	Carbon Credit Revenue	434,670.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4185	Grant Recapture	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,350.00	0.00	0.00
4190	Recovery of Bad Debts	5,875.00	21.90	0.00	0.00	0.00	60,424.16	17,392.00	22,317.89	0.00	13,763.38	0.00
	Total Other Income	1,133,650.01	1,183,949.77	1,543,463.08	1,204,733.68	1,271,566.58	1,109,453.10	1,099,259.16	928,137.80	1,034,225.12	803,348.68	773,083.00
4201	Gain on Sale of Assets	0.00	0.00	0.00	33,088.21	99,086.00	82,150.98	29,200.00	115,331.18	81,291.40	81,466.14	66,000.00
	Interest Income											
4102	Investment Interest Income	223,007.21	153,598.61	46,988.59	154,276.76	262,326.59	322,978.56	383,553.02	537,799.80	641,490.60	282,728.16	308,216.00
4106...	Trustee Interest	422,308.13	245,724.55	(107,135.66)	332,637.62	263,501.22	360,382.93	257,996.41	285,905.17	375,959.79	61,628.25	128,585.00
4108	Reserve Interest	195,950.33	131,123.15	11,476.98	166,112.89	224,510.15	275,727.57	295,849.89	351,727.65	422,571.96	197,224.66	203,065.00
4116	Replace Reserve Interest I...	46,589.64	53,848.43	3,467.31	52,872.58	81,064.52	55,166.00	82,315.65	115,189.10	123,604.30	104,868.01	90,981.00

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

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
6325	RTS - Purchased Maintena...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,936.81	5,735.40	7,500.00
6329	RTS - Disposal Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	158.54	0.00
6330	RTS - Contract Hauling	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89,945.00	53,540.00
6335	RTS - Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	128.62	297.27	1,000.00
6340	RTS - Cellular Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,050.00
6345	RTS - Other Communications	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	374.91	1,831.24	2,400.00
6350	RTS - Office Equipment Ma...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
6355	RTS - Employee Mileage R...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
6360	RTS - Employee Uniforms	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	368.24	1,152.07	1,480.00
6365	RTS - Gas & Electric	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,120.48	4,225.67	11,000.00
6370	RTS - Propane	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,425.57	5,215.68	7,000.00
6375	RTS - Building Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,387.35	199.99	1,000.00
6380	RTS - Site Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	706.59	55.66	1,000.00
6385	RTS - Building Maintenanc...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,688.07	1,665.87	1,000.00
6390	RTS - Site Maintenance &...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,020.59	470.00	4,000.00
6395	RTS - Auto/Light Truck Rep...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	450.00	0.00	2,000.00
6400	RTS - Auto/Light Truck Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	383.98	500.00
6410	RTS - Programming & Soft...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,155.00
	Total Recycling Transfer...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	151,462.46	361,610.55	490,798.00
	Waste Diversion											
5125	Promotional Materials - RRR	61,347.20	82,258.39	70,734.66	79,246.01	50,951.05	57,558.24	55,024.60	25,396.88	50,463.18	31,934.45	75,000.00
6009	Household Hazardous Waste	46,974.02	63,179.81	58,501.32	54,845.38	46,006.20	54,745.32	57,795.30	68,422.72	66,479.75	58,466.60	76,250.00
6011	Recycling Incentive	175,000.00	175,000.00	175,000.00	0.00	0.00	27,135.85	26,400.70	49,019.45	64,894.10	54,593.40	70,000.00
6012	Recycling Incentive-County...	0.00	0.00	0.00	0.00	0.00	0.00	310,533.85	0.00	337,679.93	312,972.50	238,814.00
6013	CRT Recycling	0.00	0.00	0.00	26,238.95	153,374.00	145,245.45	112,449.40	95,782.40	104,398.17	46,177.96	0.00
6017	Book Debinding	0.00	0.00	0.00	0.00	0.00	0.00	6,000.00	6,086.31	5,369.63	3,231.51	3,200.00
6018	Mattress Recycling - All Co...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,494.00	171,825.00	312,963.00	350,000.00
6019	Fort Drum - Public Partners...	0.00	0.00	0.00	0.00	0.00	0.00	18,262.36	17,308.80	0.00	0.00	0.00
6020	Waste Audit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,000.00	0.00	0.00
6021	Regional Tire Recycling	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53,393.76	147,813.64	0.00
	Total Waste Diversion	283,321.22	320,438.20	304,235.98	160,330.34	250,331.25	284,684.86	586,466.21	304,510.56	888,503.52	968,153.06	813,264.00
6002	Sewage Treatment	759,796.97	955,748.35	1,011,592.09	1,087,855.43	1,351,529.67	1,392,832.79	1,639,180.90	1,196,193.97	1,272,972.89	1,238,375.52	1,837,029.00
6004	Water Purchases	706,986.22	909,477.48	902,468.06	783,597.50	763,455.39	1,078,561.30	539,082.26	600,528.97	568,892.77	620,885.73	847,535.40
6016...	Closure & Post Closure C...	689,809.04	633,337.89	605,991.00	699,099.54	744,728.94	846,789.46	640,861.62	1,037,920.58	851,891.25	723,478.00	744,157.00
6006	Host Community Benefits	738,590.86	702,302.88	642,350.97	695,645.89	712,175.92	905,058.61	756,682.64	987,945.04	861,006.03	823,176.82	896,583.00
6007	LFGTE Revenue Sharing	11,737.99	8,789.65	83,636.32	21,372.03	0.00	0.00	9,197.36	0.00	0.00	0.00	0.00
	Office & Administrative											
5053	Misc Employee Costs	5,074.87	7,374.55	5,893.88	5,346.36	5,258.52	7,003.96	8,921.49	12,092.73	7,375.28	7,039.27	9,515.00
5102	Office Rent	81,300.20	92,322.00	92,322.01	92,322.01	111,183.50	111,185.56	111,185.56	125,450.04	131,703.04	161,770.79	171,604.00

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

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
	Professional Fees											
5924	Legal	43,243.20	18,765.85	33,624.06	57,298.07	38,641.00	36,188.70	42,106.85	62,289.46	81,530.03	180,104.25	113,500.00
5926	Investment Banking Fees	27,134.79	30,788.29	24,297.24	24,356.34	31,927.01	33,586.00	34,796.33	35,652.96	36,792.85	37,323.30	48,666.00
5928...	Accounting Fees	43,500.00	48,389.08	40,100.00	39,500.00	37,000.00	34,000.00	38,500.00	34,000.00	38,900.00	37,500.00	43,200.00
5970	Consulting	39,989.98	40,937.55	75,176.20	38,831.96	122,950.07	228,770.45	258,025.00	87,794.56	133,761.90	212,098.55	418,000.00
5971	Carbon Credit Expense	26,080.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Professional Fees	179,948.17	138,880.77	173,197.50	159,986.37	230,518.08	332,545.15	373,428.18	219,736.98	290,984.78	467,026.10	623,366.00
	Repairs & Maintenance											
5804	Building Maintenance & Re...	41,703.90	42,910.75	19,888.55	29,546.41	46,010.62	35,931.83	56,893.36	41,198.53	52,225.17	62,949.37	38,000.00
5808	Site Maint & Repair	20,655.13	20,491.76	30,036.90	31,579.71	27,929.77	37,068.72	33,247.59	12,668.24	28,416.43	31,512.52	32,500.00
5812	Pipeline Maintenance	47,938.79	31,919.18	42,818.52	57,857.28	72,443.94	74,576.17	72,280.50	42,603.45	69,972.17	82,567.75	79,395.60
	Total Repairs & Maintena...	110,297.82	95,321.69	92,743.97	118,983.40	146,384.33	147,576.72	162,421.45	96,470.22	150,613.77	177,029.64	149,895.60
	Automobile											
5601	Auto/Light Truck Rep. & M...	22,880.52	15,455.81	19,208.02	16,669.92	25,628.24	17,258.34	28,128.30	22,506.89	23,407.23	32,923.43	34,340.00
5602	Auto/Light Truck Fuel	74,834.26	94,538.96	91,720.46	78,859.55	52,235.18	51,033.67	60,602.84	72,997.11	69,573.93	54,303.12	94,250.00
5603	Auto/Light Truck Rental/Le...	66,621.45	75,089.02	82,289.37	88,382.38	95,391.04	112,826.82	145,864.47	166,931.71	192,299.92	190,999.96	211,300.00
5604	Parts & Supplies	0.00	0.00	0.00	0.00	244.00	0.00	0.00	0.00	0.00	0.00	0.00
5605	Vehicle Ins	12,464.22	15,088.61	14,366.36	22,715.34	17,813.58	20,777.52	20,749.31	25,238.04	31,347.91	39,317.84	42,200.00
	Total Automobile	176,800.45	200,172.40	207,584.21	206,627.19	191,312.04	201,896.35	255,344.92	287,673.75	316,628.99	317,544.35	382,090.00
	Computer											
5124	Computer Equipment	27,304.17	39,526.04	35,512.12	26,002.83	31,742.18	36,472.43	38,204.35	62,698.53	55,106.30	86,165.52	76,020.00
5126	Computer Maintenance	0.00	822.04	0.00	329.09	968.98	6,933.66	31,599.38	2,881.75	12,273.00	4,965.19	8,500.00
5128	Programming & Software	38,413.41	73,170.92	66,379.63	66,632.67	76,312.49	62,978.98	64,485.00	148,635.82	169,254.44	135,253.13	194,310.00
5129	ECMS Expense	0.00	0.00	19,683.98	20,000.00	19,166.00	17,501.39	16,585.00	18,112.55	18,655.92	28,305.61	29,000.00
6108	Web Page Design & Maint...	1,151.40	1,310.40	1,356.38	1,825.83	2,275.38	9,675.87	10,059.88	2,359.88	2,359.88	3,109.88	8,302.00
5906	GIS	30,687.16	30,377.99	89,371.22	24,828.75	34,379.11	38,914.18	40,065.42	42,045.51	34,220.54	28,239.24	29,200.00
	Total Computer	97,556.14	145,207.39	212,303.33	139,619.17	164,844.14	172,476.51	200,999.03	276,734.04	291,870.08	286,038.57	345,332.00
6122	Bad Debt Expense	0.00	4,858.01	0.00	250,000.00	0.00	0.00	245,149.93	12,112.35	630,223.86	(24,042.38)	0.00
6114	Insurance	200,537.93	223,953.41	245,065.89	278,915.05	343,603.29	341,240.68	358,209.00	383,826.53	413,766.62	434,325.68	433,000.00
6120	Grants	0.00	700.00	0.00	0.00	0.00	631,753.16	524,871.32	732,672.04	731,174.64	1,162,315.66	304,570.00
6191...	Engineering Allocation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.00
6208	NYS Administrative Asse...	112,440.00	121,810.00	122,000.00	122,000.00	122,000.00	122,000.00	122,000.00	122,000.00	122,000.00	122,000.00	125,049.00
7032	Depreciation	5,254,270.20	5,575,156.56	8,234,158.57	9,361,196.49	9,741,457.15	10,121,531.28	10,990,417.61	9,062,315.33	8,241,957.08	7,707,830.50	8,364,400.00
7002	Amortization	29,564.34	201,859.14	(21,732.84)	(9,549.45)	(33,949.61)	24,366.72	24,366.72	24,366.72	24,366.75	24,366.78	24,400.00
7102	Refunding Loss Amortiza...	165,249.40	176,294.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4165	SWAP Gain/Loss	(12,781.59)	(129,378.37)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6202	Interest Expense	758,165.88	564,027.92	410,899.38	267,478.61	259,029.17	343,344.28	335,702.03	322,626.62	517,767.83	659,482.06	714,950.00
7170	Bond Issuance Costs	0.00	0.00	0.00	0.00	173,545.29	0.00	0.00	0.00	128,847.57	0.00	0.00

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

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
6901	Contingency	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	74,800.00
	Total Expenses	17,973,481.87	18,993,641.31	22,124,368.23	23,404,711.66	24,011,814.61	26,823,412.93	28,343,845.51	26,986,111.20	28,275,109.83	28,839,575.07	30,883,103.97
	Change in Net Position	9,139,237.87	13,810,142.34	9,033,176.23	2,603,737.04	1,793,405.79	2,114,878.14	(1,291,301.83)	1,562,255.33	785,911.32	(3,992,024.60)	(3,226,271.47)

**Administration
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
	Grant Revenue											
4183	NY State Grants	\$37,248.00	\$49,499.00	\$64,834.40	\$15,516.80	\$7,998.00	\$6,690.00	\$0.00	\$5,175.00	\$8,916.25	\$5,851.25	\$4,000.00
	Total Grant Revenue	37,248.00	49,499.00	64,834.40	15,516.80	7,998.00	6,690.00	0.00	5,175.00	8,916.25	5,851.25	4,000.00
	Other Income											
4164	Miscellaneous	57,753.40	75,089.02	82,312.04	89,490.01	111,356.23	112,829.61	145,898.80	169,865.86	192,300.65	191,828.79	211,300.00
	Total Other Income	57,753.40	75,089.02	82,312.04	89,490.01	111,356.23	112,829.61	145,898.80	169,865.86	192,300.65	191,828.79	211,300.00
4201	Gain on Sale of Assets	0.00	0.00	0.00	15,188.21	43,900.00	37,551.84	23,100.00	49,163.68	34,266.40	19,432.75	21,000.00
	Interest Income											
4102	Investment Interest Income	166,634.96	119,387.12	17,324.17	118,921.88	175,147.77	182,432.87	215,924.56	310,346.81	302,999.95	115,152.82	98,400.00
4202...	Mark to Market Adjustment	0.00	0.00	0.00	20,022.44	(15,580.30)	(114,133.01)	(76,561.41)	94,113.50	87,766.80	(1,821.42)	0.00
	Total Interest Income	166,634.96	119,387.12	17,324.17	138,944.32	159,567.47	68,299.86	139,363.15	404,460.31	390,766.75	113,331.40	98,400.00
	Total Income	261,636.36	243,975.14	164,470.61	259,139.34	322,821.70	225,371.31	308,361.95	628,664.85	626,250.05	330,444.19	334,700.00
	Salaries											
5001-...	Administrative Wages	55,036.85	72,004.71	50,684.00	36,808.83	33,250.83	47,132.28	49,912.79	850,999.68	1,133,338.47	1,153,045.89	1,212,691.00
5001-...	Engineering Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,233.77	0.00
5001-...	WQ Wages	0.00	0.00	0.00	0.00	0.00	69.28	0.00	0.00	813.31	0.00	0.00
5002 -...	Overtime Wages	0.00	0.00	190.50	0.00	617.25	93.29	149.00	541.76	876.63	22.36	1,000.00
	Total Salaries	55,036.85	72,004.71	50,874.50	36,808.83	33,868.08	47,294.85	50,061.79	851,541.44	1,135,028.41	1,154,302.02	1,213,691.00
	Fringe Benefits											
5031 -...	FICA Expense	3,948.30	5,094.04	3,562.37	2,564.52	2,509.48	3,221.97	3,399.65	58,503.82	75,927.52	82,633.13	82,432.00
5032 -...	Pension Expense	8,148.06	13,570.24	10,807.24	7,301.51	4,922.56	10,477.51	9,899.49	114,602.92	162,517.64	309,626.32	145,280.00
5033...	Health Insurance	37,128.22	1,374.22	2,302.99	1,266.86	1,534.71	650.00	600.00	71,594.40	123,701.58	107,815.20	135,154.00
5041...	Retiree Health Insurance	0.00	25,299.08	29,447.50	43,417.43	47,574.27	54,609.12	47,399.91	53,275.34	59,297.81	67,705.02	85,343.00
5034...	Workers Comp	85.30	20.99	289.11	231.20	542.71	138.97	122.23	1,789.73	3,379.30	1,485.30	2,032.00
5035 -...	Disability Insurance	13.22	15.24	11.28	5.04	8.04	8.13	8.49	708.82	891.78	1,011.56	2,797.00
5036	Unemployment	7,391.25	17,624.50	5,794.35	1,704.96	9,669.00	797.50	0.00	0.00	0.00	6,592.94	10,000.00
5042 -...	Post Retire Overhead	3,887.96	3,542.52	2,410.63	1,454.78	2,219.42	2,033.60	2,136.46	75,466.33	(30,397.60)	(62,244.64)	81,254.00
5051	Benefit Admin. Fees	5,442.25	6,742.87	7,691.47	7,238.99	7,393.08	7,886.36	8,378.68	9,603.12	9,585.55	10,391.17	13,730.00
5054	Employee Physicals & Scr...	947.75	338.00	330.00	434.00	823.00	554.00	304.25	22.00	1,141.25	1,738.00	1,787.00
	Total Fringe Benefits	66,992.31	73,621.70	62,646.94	65,619.29	77,196.27	80,377.16	72,249.16	385,566.48	406,044.83	526,754.00	559,809.00
	Operations & Maintenance											
5134	Maintenance Contracts	2,351.55	7,218.30	4,509.09	4,527.60	5,111.88	6,395.51	3,087.51	2,587.30	2,132.57	1,070.52	2,720.00
5403	Safety Equipment & Supplies	0.00	0.00	0.00	4,486.33	4,896.53	3,883.77	5,029.88	6,892.65	3,650.49	13,957.00	11,746.00
6106	Annual Report	1,200.00	3,075.00	0.00	6,925.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total O & M	3,551.55	10,293.30	4,509.09	15,939.39	10,008.41	10,279.28	8,117.39	9,479.95	5,783.06	15,027.52	14,466.00

**Administration
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
Office & Administrative												
5053	Misc Employee Costs	2,858.41	5,021.86	3,924.76	2,451.62	4,018.77	4,942.86	5,495.00	9,371.47	4,934.93	4,767.81	5,215.00
5102	Office Rent	57,509.32	58,372.99	58,372.97	58,173.30	55,545.18	55,530.74	55,653.05	68,348.80	74,216.84	108,150.80	121,936.00
5104	Office Supplies	8,149.25	8,099.76	7,683.44	8,512.83	6,902.05	8,436.41	8,919.93	5,253.65	8,311.19	9,933.33	6,749.00
5110	Postage & Shipping	3,814.71	5,351.89	5,160.22	5,315.65	5,351.29	5,161.69	5,167.06	5,424.97	5,211.02	5,218.26	6,000.00
5112	Telephone	6,551.68	2,905.72	2,447.74	3,022.30	2,498.11	2,622.37	2,735.65	3,022.73	3,656.44	2,907.13	5,310.00
5114	Cellular Services	1,440.00	1,440.00	2,520.00	2,659.98	2,510.00	1,411.61	1,826.81	2,320.00	4,328.14	5,498.57	5,500.00
5118	Other Communications	12,270.80	10,676.30	10,414.42	11,453.92	10,348.80	7,382.42	7,315.09	8,089.39	8,003.76	9,392.82	9,600.00
5120	Dues & Subscriptions	3,728.03	4,504.50	3,993.80	3,038.67	3,409.00	3,343.60	4,049.20	4,393.20	4,844.48	3,075.00	4,415.00
5122	Public Info & Advertising	847.46	1,371.12	1,312.47	1,875.00	1,149.75	1,054.59	493.74	1,708.67	3,677.34	8,991.73	4,590.00
5123	Promotional Materials	1,447.62	2,900.81	5,818.62	2,136.73	11,101.90	1,595.00	4,951.54	2,939.25	2,327.01	0.00	2,500.00
5130	Office Equipment	777.90	1,321.80	0.00	853.70	0.00	5,532.45	12,151.64	0.00	6,079.67	3,966.54	10,251.00
5136	Break Room Supplies	548.27	460.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5170	Other Office Expenses	1,234.99	1,260.57	701.28	710.66	3,875.76	6,082.00	3,531.69	420.00	1,075.10	986.20	3,900.00
5173	Credit Card Processing Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	836.17	623.59	523.60	600.00
5202	Employee Mileage Reimbu...	3,681.93	4,087.80	4,850.30	5,084.79	5,574.11	4,055.20	4,902.73	3,396.84	4,821.13	1,040.84	5,000.00
5204	Empl. Meals & Incidental	1,281.59	969.80	2,065.00	3,688.54	2,084.84	1,511.37	1,259.51	384.37	1,697.23	0.00	2,700.00
5206	Empl. Lodging	918.15	801.00	990.05	2,622.41	2,223.20	2,654.00	2,646.91	1,286.00	3,102.00	0.00	3,100.00
5270	Travel & Meeting Expense	1,970.34	1,560.18	392.05	1,945.35	2,332.47	2,492.45	2,508.72	1,689.34	2,664.83	2,270.10	3,550.00
5312	Continuing Education	1,632.80	1,462.50	1,127.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5370	Training & Development	3,332.95	5,803.95	12,237.35	16,329.41	16,372.81	9,704.00	7,201.00	10,704.81	13,870.30	3,662.65	14,100.00
5402	Employee Uniforms	0.00	0.00	0.00	0.00	576.00	678.00	822.00	168.00	981.09	1,143.00	1,425.00
5404	Safety Training	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.95	10,000.00
5508	Cleaning Services	4,022.50	3,055.00	3,437.50	3,640.00	3,500.00	3,640.00	3,810.00	3,640.00	3,880.00	9,650.00	13,900.00
5570	Other General Expense	0.00	0.00	0.00	(20.52)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6102	Board Member Travel & Ex...	1,042.00	935.82	351.36	766.20	2,319.15	819.44	641.18	827.44	650.84	876.65	1,750.00
6104	Sponsorships	12,035.96	8,460.03	4,420.00	2,710.00	2,600.00	1,000.00	3,284.00	3,080.00	8,982.00	2,000.00	9,000.00
	Total Office & Admin	131,096.66	130,823.72	132,220.33	136,970.54	144,293.19	129,650.20	139,366.45	137,305.10	167,938.93	184,060.98	251,091.00
Professional Fees												
5924	Legal	6,923.15	9,026.75	16,687.54	29,540.57	25,313.37	15,504.03	16,995.39	33,862.06	23,857.20	59,208.75	35,000.00
5926	Investment Banking Fees	4,168.14	5,032.33	5,498.94	5,527.27	6,680.78	7,068.59	7,116.89	7,636.85	7,334.96	6,410.21	6,900.00
5928...	Accounting Fees	43,500.00	48,389.08	40,100.00	39,500.00	37,000.00	34,000.00	38,500.00	34,000.00	38,900.00	37,500.00	43,200.00
5970	Consulting	1,500.00	0.00	42,518.75	12,250.00	4,184.19	10,750.00	10,281.00	0.00	10,161.50	72,767.09	60,600.00
	Total Professional Fees	56,091.29	62,448.16	104,805.23	86,817.84	73,178.34	67,322.62	72,893.28	75,498.91	80,253.66	175,886.05	145,700.00
Automobile												
5601	Auto/Light Truck Rep. & M...	30.51	85.89	736.10	706.23	980.18	977.95	277.38	485.07	651.26	1,018.33	840.00
5602	Auto/Light Truck Fuel	1,220.31	1,206.38	857.03	430.33	671.38	341.09	286.74	215.66	198.85	0.00	1,250.00
	Total Automobile	1,250.82	1,292.27	1,593.13	1,136.56	1,651.56	1,319.04	564.12	700.73	850.11	1,018.33	2,090.00

**Administration
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
	Computer											
5124	Computer Equipment	7,028.81	8,348.95	13,657.80	13,087.64	6,025.73	14,489.87	10,832.00	37,427.13	25,637.00	54,193.32	29,320.00
5126	Computer Maintenance	0.00	0.00	0.00	329.09	968.98	6,384.63	31,249.38	1,713.75	12,273.00	4,965.19	8,500.00
5128	Programming & Software	27,279.83	55,583.59	43,896.28	61,070.23	68,832.28	50,501.67	47,305.65	92,098.49	103,221.79	103,408.16	161,258.00
5129	ECMS Expense	0.00	0.00	19,683.98	20,000.00	19,166.00	17,501.39	16,585.00	18,112.55	18,655.92	28,305.61	29,000.00
6108	Web Page Design & Maint...	1,151.40	1,310.40	1,108.13	993.38	1,317.63	7,175.87	10,059.88	2,359.88	2,359.88	2,359.88	7,552.00
5906	GIS	0.00	0.00	66,068.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Computer	35,460.04	65,242.94	144,414.19	95,480.34	96,310.62	96,053.43	116,031.91	151,711.80	162,147.59	193,232.16	235,630.00
6114	Insurance	10,574.55	10,739.44	11,977.45	14,783.83	15,713.56	16,605.58	18,274.17	17,462.94	17,614.61	18,663.11	19,200.00
6190...	Admin Allocation	(293,839.58)	(317,836.55)	(361,871.52)	(367,504.74)	(403,869.65)	(316,250.55)	(416,091.92)	(1,675,740.19)	(1,985,649.29)	(2,170,806.33)	(2,332,132.00)
7032	Depreciation	68,956.60	90,714.13	126,221.16	157,438.18	162,336.50	183,982.11	216,299.05	224,925.68	248,337.72	254,175.20	279,900.00
6901	Contingency	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,800.00
	Total Expenses	135,171.09	199,343.82	277,390.50	243,490.06	210,686.88	316,633.72	277,765.40	178,452.84	238,349.63	352,313.04	409,245.00
	Change in Net Position	126,465.27	44,631.32	(112,919.89)	15,649.28	112,134.82	(91,262.41)	30,596.55	450,212.01	387,900.42	(21,868.85)	(74,545.00)

**Materials Management
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
Customer Billings												
4001	Customer Billings	\$7,204,651.50	\$7,607,462.48	\$7,305,532.59	\$7,477,361.91	\$8,088,476.30	\$6,694,313.42	\$5,791,875.97	\$6,245,615.08	\$7,219,027.58	\$7,234,577.82	\$8,153,431.00
4006	Replacement Reserve Tip I...	487,518.72	222,388.74	201,997.16	428,159.52	222,626.08	1,103,543.68	892,316.96	1,107,093.28	511,134.88	620,103.54	216,245.00
4008	Closure Reserve Tip Income	365,639.07	444,777.48	454,493.63	481,679.48	445,252.16	551,771.84	446,158.48	553,546.64	454,342.10	413,402.36	594,674.00
4010	Tip Fee Stabilization Tip In...	243,759.36	0.00	403,994.32	214,079.76	222,626.08	551,771.84	446,158.48	553,546.64	0.00	0.00	0.00
4011	Recycling Rebate Tip Income	243,759.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4012	Capital Reserve Tip Income	0.00	0.00	0.00	0.00	0.00	551,771.84	1,059,626.40	830,319.96	454,342.10	258,376.49	0.00
4013	Landfill Gas Tip Income	0.00	0.00	0.00	0.00	0.00	551,771.84	446,158.48	553,546.64	454,342.10	0.00	0.00
	Total Customer Billings	8,545,328.01	8,274,628.70	8,366,017.70	8,601,280.67	8,978,980.62	10,004,944.46	9,082,294.77	9,843,668.24	9,093,188.76	8,526,460.21	8,964,350.00
Waste Diversion Revenue												
4050	RTS Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	104,500.00
4060	Recycling Revenue - Tires	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	153,390.72	0.00
4061	Recycling Revenue - Mattr...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100,908.00	110,000.00
	Total Waste Diversion Re...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	254,298.72	214,500.00
Grant Revenue												
4183	NY State Grants	0.00	29,074.35	1,008,271.03	247,648.17	654,114.77	22,727.80	295,747.13	73,019.14	0.00	248,245.15	81,319.00
	Total Grant Revenue	0.00	29,074.35	1,008,271.03	247,648.17	654,114.77	22,727.80	295,747.13	73,019.14	0.00	248,245.15	81,319.00
Other Income												
4164	Miscellaneous	19,678.77	19,402.66	29,457.97	12,607.28	25,043.63	119,856.99	18,552.30	19,516.65	50,143.61	22,266.89	25,000.00
4166	LFGTE Revenue	563,964.16	1,009,648.95	1,382,463.22	1,058,804.35	1,025,769.75	679,099.47	758,258.16	581,414.66	657,210.81	525,681.39	462,054.00
4167	Carbon Credit Revenue	434,670.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Other Income	1,018,312.93	1,029,051.61	1,411,921.19	1,071,411.63	1,050,813.38	798,956.46	776,810.46	600,931.31	707,354.42	547,948.28	487,054.00
4201	Gain on Sale of Assets	0.00	0.00	0.00	17,900.00	54,926.00	44,461.14	6,100.00	41,710.00	47,025.00	62,033.39	45,000.00
Interest Income												
4106...	Trustee Interest	422,308.13	245,724.55	(107,135.66)	332,637.62	263,501.22	360,382.93	257,996.41	285,843.85	375,959.79	61,628.25	128,585.00
4108	Reserve Interest	44,352.59	24,084.25	1,095.91	38,410.14	42,866.89	65,670.09	90,148.45	112,475.54	131,211.11	68,543.39	75,379.00
4116	Replace Reserve Interest I...	46,589.64	53,848.43	3,467.31	52,872.58	81,064.52	55,166.00	82,315.65	115,189.10	123,604.30	104,868.01	90,981.00
4117	Liner Reserve Interest Inco...	198,618.99	67,347.42	(44,240.79)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4118	Closure Reserve Interest In...	188,018.58	109,365.04	(102,791.81)	113,702.22	110,808.41	145,353.65	140,666.78	171,980.27	186,047.91	111,351.07	85,205.00
4119	Post Close Interest Income	136,151.39	79,195.37	(73,007.09)	139,753.77	123,603.20	149,663.97	139,638.84	156,633.68	163,850.95	71,137.45	64,278.00
4120	Wetlands Mitigation Interes...	0.00	0.00	0.00	3,083.66	16,979.52	23,609.66	32,406.29	37,890.62	39,965.97	19,706.23	18,071.00
4202...	Mark to Market Adjustment	0.00	0.00	0.00	638,254.76	108,429.61	(718,901.59)	(225,216.60)	379,903.56	472,652.33	(211,331.64)	0.00
	Total Interest Income	1,036,039.32	579,565.06	(322,612.13)	1,318,714.75	747,253.37	80,944.71	517,955.82	1,259,916.62	1,493,292.36	225,902.76	462,499.00
	Total Income	10,599,680.26	9,912,319.72	10,463,597.79	11,256,955.22	11,486,088.14	10,952,034.57	10,678,908.18	11,819,245.31	11,340,860.54	9,864,888.51	10,254,722.00
Salaries												
5001-...	Administrative Wages	212,201.24	256,273.73	287,015.78	322,468.61	313,819.28	276,446.32	299,822.14	0.00	0.00	0.00	0.00

**Materials Management
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
5001-...	Engineering Wages	143,008.19	133,880.58	169,739.26	168,167.88	150,888.59	114,534.43	91,539.52	111,614.53	45,616.86	127,016.90	124,791.00
5001-...	Telecom Wages	0.00	2,734.25	1,670.48	0.00	6,744.38	24,707.46	31,558.30	31,077.15	0.00	0.00	0.00
5001-...	Regional Development Wa...	0.00	0.00	0.00	0.00	1,057.60	77.47	0.00	0.00	0.00	0.00	0.00
5001-...	MMF Wages	885,059.12	929,406.58	943,222.00	971,334.39	1,047,109.89	1,159,253.46	1,209,042.60	1,257,362.12	1,338,259.50	1,348,531.38	1,461,066.00
5002 -...	Overtime Wages	50,378.16	41,036.98	34,066.56	20,316.39	16,459.65	23,286.32	31,121.45	33,399.06	20,081.22	21,153.47	37,362.00
5005	On-Call Stipend	8,100.00	7,800.00	7,800.00	7,800.00	7,950.00	7,500.00	7,950.00	7,800.00	7,650.00	7,800.00	7,800.00
	Total Salaries	1,298,746.71	1,371,132.12	1,443,514.08	1,490,087.27	1,544,029.39	1,605,805.46	1,671,034.01	1,441,252.86	1,411,607.58	1,504,501.75	1,631,019.00
	Fringe Benefits											
5031 -...	FICA Expense	92,622.89	99,679.74	103,844.68	106,187.51	116,547.14	113,510.28	118,970.82	101,889.19	98,631.15	104,096.59	104,733.00
5032 -...	Pension Expense	184,500.78	245,064.77	288,137.66	278,135.33	203,150.59	317,213.43	310,668.11	177,994.17	195,455.15	478,120.26	252,435.00
5033...	Health Insurance	235,394.93	171,136.04	192,011.23	196,722.99	214,240.16	176,888.78	185,144.36	209,286.54	238,013.50	244,879.79	268,579.00
5034...	Workers Comp	48,584.37	61,543.47	57,271.06	68,293.62	83,317.37	74,785.06	83,532.21	83,291.57	100,036.23	59,785.58	93,022.00
5035 -...	Disability Insurance	859.04	830.28	953.61	1,019.31	1,017.77	1,229.26	1,249.94	1,062.38	1,079.30	889.59	5,193.00
5042 -...	Post Retire Overhead	149,587.38	172,783.21	175,341.24	167,821.34	166,838.75	174,349.51	176,587.74	140,385.23	137,716.12	139,251.03	145,342.00
5054	Employee Physicals & Scr...	3,586.00	7,020.00	3,726.00	4,309.00	6,164.92	4,220.00	5,125.00	7,100.20	8,202.10	3,175.25	8,000.00
	Total Fringe Benefits	715,135.39	758,057.51	821,285.48	822,489.10	791,276.70	862,196.32	881,278.18	721,009.28	779,133.55	1,030,198.09	877,304.00
	Operations & Maintenance											
5062	Third Party Temporary - O&M	38,439.83	67,516.90	92,951.96	96,042.31	16,116.21	18,033.78	18,657.42	17,526.60	34,898.43	0.00	15,000.00
5403	Safety Equipment & Supplies	12,832.81	8,750.87	10,977.18	10,114.39	11,919.05	12,211.28	11,875.75	11,874.05	10,679.78	10,409.98	17,000.00
5702	Large Equipment Parts	90,409.16	83,475.21	88,560.69	112,323.71	88,818.86	86,474.99	93,366.55	84,147.36	84,352.14	92,926.39	115,643.34
5703	Small Equipment	0.00	0.00	0.00	0.00	0.00	29,619.81	29,673.56	21,332.71	13,198.90	15,397.95	9,550.00
5704	O&M Supplies	11,608.95	15,432.35	14,123.51	12,627.35	15,052.60	14,080.70	19,638.23	11,823.67	13,927.00	10,320.69	20,000.00
5708	Fuels	332,839.51	333,994.80	271,176.07	254,296.27	144,776.22	150,760.54	205,141.08	234,408.47	214,111.53	158,281.36	277,900.00
5710	Lubricants	13,949.90	18,402.39	14,310.33	12,567.90	13,801.24	17,407.97	15,138.23	11,209.22	9,044.37	7,789.25	20,000.00
5712	Purchased Maintenance &...	27,598.07	31,364.41	45,929.32	46,773.01	51,850.63	38,701.31	71,304.95	53,903.29	89,927.55	74,590.76	80,000.00
5716	Equipment Rental	1,000.55	6,781.25	4,016.83	1,910.97	11,432.82	495.00	5,469.48	8,778.00	6,329.10	0.00	15,000.00
5718	Tires	13,610.05	16,550.82	14,920.27	6,444.96	5,261.83	12,393.08	15,284.48	19,128.26	33,519.22	10,631.87	20,000.00
5770	Other Tool, Equip & O&M	1,973.74	1,999.98	1,759.81	1,839.39	2,000.00	1,979.24	1,999.64	2,467.18	2,499.61	2,493.59	5,000.00
5815	Chemicals	12,233.25	18,637.65	20,256.50	16,668.69	29,608.03	30,736.71	15,418.20	6,490.04	16,969.55	6,077.24	11,000.00
5818	Leachate System Expense	7,537.98	11,513.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,512.57	15,000.00
5820	LFG Maintenance	34,099.74	27,521.57	45,300.74	38,564.44	42,508.17	47,634.34	50,752.63	73,306.64	65,440.49	32,755.63	69,156.00
5870	Natural Habitat Enhancem...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50,000.00
5904	SCADA	11,414.09	7,015.30	5,687.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5932	Monitoring & Testing	79,467.17	78,199.65	67,274.93	69,544.29	88,813.95	94,263.58	90,541.81	94,290.06	114,077.01	101,294.07	183,596.10
6008	Contract Hauling	36,390.34	0.00	20,676.25	9,800.00	960.00	23,037.50	21,565.00	26,528.75	12,065.00	19,617.50	10,000.00
	Total O & M	725,405.14	727,156.44	717,921.95	689,517.68	522,919.61	577,829.83	665,827.01	677,214.30	721,039.68	548,098.85	933,845.44
	Recycling Transfer Station											
5001-...	Material Reprocessing Wa...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66,144.00	147,843.04	235,603.00
5002-...	Material Reprocessing OT	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	464.58	7,177.30	6,419.00

**Materials Management
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
5031-...	FICA Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,767.10	11,186.95	16,273.00
5032-...	Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,709.87	15,851.04	32,531.00
5033-...	Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,978.28	14,789.23	29,297.00
5034-...	Workers Comp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,507.88	13,793.59	18,663.00
5035-...	Disability Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	154.72	893.00
5042-...	Post Retire Overhead	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,987.00	18,625.35	25,944.00
6300	RTS -Safety Equipment &...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,853.43	2,222.10	2,500.00
6305	RTS - Large Equipment Parts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,522.38	5,758.87	7,500.00
6310	RTS - Small Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,130.99	3,898.96	4,000.00
6315	RTS - O&M Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,502.05	3,519.12	5,000.00
6320	RTS - Fuels	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,287.67	5,453.91	10,000.00
6325	RTS - Purchased Maintena...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,936.81	5,735.40	7,500.00
6329	RTS - Disposal Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	158.54	0.00
6330	RTS - Contract Hauling	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89,945.00	53,540.00
6335	RTS - Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	128.62	297.27	1,000.00
6340	RTS - Cellular Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,050.00
6345	RTS - Other Communications	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	374.91	1,831.24	2,400.00
6350	RTS - Office Equipment Ma...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
6355	RTS - Employee Mileage R...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.00
6360	RTS - Employee Uniforms	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	368.24	1,152.07	1,480.00
6365	RTS - Gas & Electric	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,120.48	4,225.67	11,000.00
6370	RTS - Propane	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,425.57	5,215.68	7,000.00
6375	RTS - Building Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,387.35	199.99	1,000.00
6380	RTS - Site Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	706.59	55.66	1,000.00
6385	RTS - Building Maintenanc...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,688.07	1,665.87	1,000.00
6390	RTS - Site Maintenance &...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,020.59	470.00	4,000.00
6395	RTS - Auto/Light Truck Rep...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	450.00	0.00	2,000.00
6400	RTS - Auto/Light Truck Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	383.98	500.00
6410	RTS - Programming & Soft...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,155.00
	Total Recycling Transfer...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	151,462.46	361,610.55	490,798.00
	Waste Diversion											
5125	Promotional Materials - RRR	61,347.20	82,258.39	70,734.66	79,246.01	50,951.05	57,558.24	55,024.60	25,396.88	50,463.18	31,934.45	75,000.00
6009	Household Hazardous Waste	46,974.02	63,179.81	58,501.32	54,845.38	46,006.20	54,745.32	57,795.30	68,422.72	66,479.75	58,466.60	76,250.00
6011	Recycling Incentive	175,000.00	175,000.00	175,000.00	0.00	0.00	27,135.85	26,400.70	49,019.45	64,894.10	54,593.40	70,000.00
6012	Recycling Incentive-County...	0.00	0.00	0.00	0.00	0.00	0.00	310,533.85	0.00	337,679.93	312,972.50	238,814.00
6013	CRT Recycling	0.00	0.00	0.00	26,238.95	153,374.00	145,245.45	112,449.40	95,782.40	104,398.17	46,177.96	0.00
6017	Book Debinding	0.00	0.00	0.00	0.00	0.00	0.00	6,000.00	6,086.31	5,369.63	3,231.51	3,200.00
6018	Mattress Recycling - All Co...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,494.00	171,825.00	312,963.00	350,000.00
6019	Fort Drum - Public Partners...	0.00	0.00	0.00	0.00	0.00	0.00	18,262.36	17,308.80	0.00	0.00	0.00
6020	Waste Audit	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	34,000.00	0.00	0.00
6021	Regional Tire Recycling	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	53,393.76	147,813.64	0.00

**Materials Management
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
	Total Waste Diversion	283,321.22	320,438.20	304,235.98	160,330.34	250,331.25	284,684.86	586,466.21	304,510.56	888,503.52	968,153.06	813,264.00
6002	Sewage Treatment	162,347.17	217,660.60	237,847.41	271,907.65	232,389.99	283,333.24	391,618.80	339,155.36	335,294.80	220,389.66	603,000.00
6016...	Closure & Post Closure C...	689,809.04	633,337.89	605,991.00	699,099.54	744,728.94	846,789.46	640,861.62	1,037,920.58	851,891.25	723,478.00	744,157.00
6006	Host Community Benefits	738,590.86	702,302.88	642,350.97	695,645.89	712,175.92	884,301.09	735,924.92	928,647.88	772,063.15	719,411.08	763,172.00
6007	LFGTE Revenue Sharing	11,737.99	8,789.65	83,636.32	21,372.03	0.00	0.00	9,197.36	0.00	0.00	0.00	0.00
	Office & Administrative											
5053	Misc Employee Costs	493.50	765.03	526.00	501.00	856.50	431.20	1,083.00	582.23	751.99	0.00	1,000.00
5104	Office Supplies	6,832.15	3,604.20	4,288.15	3,385.12	4,130.92	3,530.36	2,710.83	2,850.59	1,367.02	2,983.43	5,000.00
5112	Telephone	9,072.28	5,945.98	5,979.98	5,600.80	6,200.82	6,388.13	6,560.51	6,837.33	7,537.05	7,397.32	8,500.00
5114	Cellular Services	6,650.04	6,703.91	6,031.44	6,242.77	6,531.61	6,810.00	6,845.25	7,624.72	6,932.37	7,206.66	6,750.00
5120	Dues & Subscriptions	2,658.95	1,716.45	1,744.95	1,534.95	1,703.83	2,534.95	1,836.60	1,539.00	1,981.99	1,461.50	3,000.00
5122	Public Info & Advertising	365.87	897.35	589.95	1,370.00	750.92	1,839.13	2,801.97	3,226.52	1,333.72	1,035.75	2,500.00
5123	Promotional Materials	3,472.57	3,144.20	5,280.34	7,478.07	5,644.21	8.10	5,972.59	6,819.68	5,187.79	3,310.00	3,000.00
5130	Office Equipment	172.95	0.00	668.94	0.00	7,435.17	395.00	56.91	0.00	210.67	1,484.08	1,000.00
5132	Office Equip Maintenance	620.00	639.78	971.25	751.17	1,085.68	540.00	540.00	0.00	529.20	529.20	1,200.00
5202	Employee Mileage Reimbu...	2,923.30	2,638.31	2,014.08	1,717.79	2,586.52	2,314.96	1,351.90	1,433.30	1,011.26	668.49	7,500.00
5204	Empl. Meals & Incidental	779.60	554.08	506.10	294.40	711.39	598.80	290.08	93.83	35.47	0.00	1,800.00
5206	Empl. Lodging	1,675.00	2,353.00	2,240.00	2,017.00	2,558.00	3,476.84	3,488.57	2,633.20	1,894.00	0.00	1,155.00
5270	Travel & Meeting Expense	163.88	0.00	223.74	359.75	128.99	0.00	0.00	9.00	0.00	0.00	750.00
5312	Continuing Education	0.00	2,763.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,536.66
5370	Training & Development	5,405.45	4,619.95	2,830.90	1,869.50	2,008.70	3,929.00	6,906.85	5,358.23	2,090.41	300.00	9,965.00
5402	Employee Uniforms	14,000.00	15,912.10	16,307.47	15,777.80	19,197.00	15,391.84	13,751.95	10,781.71	13,806.50	11,467.43	15,000.00
5508	Cleaning Services	6,920.00	7,142.40	7,200.00	7,280.00	4,031.25	4,625.00	9,225.00	10,657.50	9,540.00	12,400.00	12,000.00
6210	Trustee Fees	26,310.00	14,359.00	11,942.00	9,773.60	10,801.60	9,926.60	9,026.60	6,766.20	3,500.00	7,000.00	7,500.00
	Total Office & Admin	88,515.54	73,758.92	69,345.29	65,953.72	76,363.11	62,739.91	72,448.61	67,213.04	57,709.44	57,243.86	91,156.66
	Utilities											
5801	Waste Oil	619.06	631.80	399.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5802	Gas & Electric	49,951.64	48,884.73	78,766.19	53,463.86	39,633.01	39,487.83	39,683.29	38,036.28	34,773.66	38,186.54	40,000.00
5803	Propane	13,356.32	13,462.00	26,700.00	18,572.02	13,228.78	18,113.51	24,217.32	21,854.09	16,366.84	19,088.30	25,000.00
	Total Utilities	63,927.02	62,978.53	105,865.59	72,035.88	52,861.79	57,601.34	63,900.61	59,890.37	51,140.50	57,274.84	65,000.00
	Materials & Supplies											
5806	Building Supplies	2,266.35	1,458.74	2,452.34	3,836.63	5,611.74	5,251.80	4,898.99	3,297.70	3,531.01	3,465.56	7,000.00
5810	Site Supplies	19,906.24	20,872.90	32,767.65	14,740.30	21,600.63	19,869.79	31,580.89	34,694.60	13,356.26	5,158.07	29,907.90
5824	Sand, Gravel & Stone	120,000.00	118,660.43	126,291.86	134,812.27	149,950.89	149,096.67	174,466.26	199,892.60	195,500.03	199,992.43	220,000.00
5826	Seed & Mulch	5,021.25	7,208.00	6,734.00	19,183.70	29,288.41	21,957.43	26,094.04	22,840.00	27,262.90	21,361.00	36,300.00
	Total Materials & Supplies	147,193.84	148,200.07	168,245.85	172,572.90	206,451.67	196,175.69	237,040.18	260,724.90	239,650.20	229,977.06	293,207.90
	Professional Fees											

**Materials Management
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
5924	Legal	5,438.55	4,864.20	2,333.47	3,464.75	571.13	4,860.77	3,433.50	780.00	2,550.00	4,168.75	14,500.00
5926	Investment Banking Fees	13,263.82	15,152.71	12,883.92	12,168.96	12,845.36	13,874.28	14,324.96	14,714.17	14,974.87	17,089.17	21,300.00
5970	Consulting	31,530.68	17,062.55	13,817.27	11,569.56	2,465.88	3,000.00	2,635.00	2,635.00	180.00	2,245.00	58,100.00
5971	Carbon Credit Expense	26,080.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Professional Fees	76,313.25	37,079.46	29,034.66	27,203.27	15,882.37	21,735.05	20,393.46	18,129.17	17,704.87	23,502.92	93,900.00
	Repairs & Maintenance											
5804	Building Maintenance & Re...	18,516.74	24,596.24	7,429.10	16,110.23	20,940.24	16,315.07	20,032.51	23,629.17	22,771.36	21,091.25	15,000.00
	Total Repairs & Maintena...	18,516.74	24,596.24	7,429.10	16,110.23	20,940.24	16,315.07	20,032.51	23,629.17	22,771.36	21,091.25	15,000.00
	Automobile											
5603	Auto/Light Truck Rental/Le...	2,814.36	2,814.36	2,814.36	11,418.62	15,219.22	20,286.35	28,350.23	31,743.84	23,399.96	17,199.96	14,400.00
	Total Automobile	2,814.36	2,814.36	2,814.36	11,418.62	15,219.22	20,286.35	28,350.23	31,743.84	23,399.96	17,199.96	14,400.00
	Computer											
5124	Computer Equipment	9,595.46	6,455.23	4,037.10	1,711.20	8,874.81	7,985.47	6,080.61	1,762.53	8,116.28	9,635.25	18,700.00
5128	Programming & Software	6,507.03	8,548.32	7,434.05	3,662.44	3,662.44	10,485.74	4,834.62	15,053.93	5,039.84	5,239.06	7,500.00
6108	Web Page Design & Maint...	0.00	0.00	248.25	832.45	957.75	2,500.00	0.00	0.00	0.00	0.00	0.00
5906	GIS	7,770.10	9,704.43	7,921.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Computer	23,872.59	24,707.98	19,641.38	6,206.09	13,495.00	20,971.21	10,915.23	16,816.46	13,156.12	14,874.31	26,200.00
6122	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,112.35	0.00	0.00	0.00
6114	Insurance	105,081.08	104,804.64	114,329.19	124,003.61	150,617.31	142,571.68	149,906.03	153,519.64	171,307.63	179,538.63	170,700.00
6190...	Admin Allocation	75,025.27	88,730.08	102,127.01	107,336.09	113,376.04	112,277.31	145,982.37	702,056.51	784,408.75	844,299.87	993,394.00
6191...	Engineering Allocation	0.00	0.00	0.00	22,445.62	32,477.25	27,748.58	26,709.39	31,394.55	19,175.02	29,918.32	30,524.00
6208	NYS Administrative Asse...	46,921.00	51,330.00	49,040.00	49,262.00	51,201.00	48,537.00	50,876.00	49,605.00	50,941.00	49,900.00	51,147.00
8901...	Water Quality Allocation	0.00	25,836.56	24,318.75	0.00	0.00	0.00	0.00	0.00	23.03	41.44	0.00
7032	Depreciation	3,069,023.98	3,321,482.13	4,622,334.11	4,891,645.06	4,980,214.91	5,142,510.32	5,616,791.61	4,263,466.41	3,914,217.22	3,080,866.42	3,537,500.00
7002	Amortization	29,564.34	201,859.14	(21,732.84)	(21,732.84)	(58,316.33)	0.00	0.00	0.00	0.00	0.00	0.00
7102	Refunding Loss Amortiza...	165,249.40	176,294.38	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6202	Interest Expense	507,482.82	356,571.00	250,032.66	145,155.61	160,336.87	267,664.72	269,080.67	258,319.74	453,588.02	600,079.00	658,144.00
7170	Bond Issuance Costs	0.00	0.00	0.00	0.00	173,545.29	0.00	0.00	0.00	128,847.57	0.00	0.00
6901	Contingency	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	30,000.00
	Total Expenses	9,044,594.75	9,439,918.78	10,399,608.30	10,540,065.36	10,802,517.54	11,482,074.49	12,294,635.01	11,398,331.97	11,859,036.68	11,281,648.92	12,926,833.00
	Change in Net Position	1,555,085.51	472,400.94	63,989.49	716,889.86	683,570.60	(530,039.92)	(1,615,726.83)	420,913.34	(518,176.14)	(1,416,760.41)	(2,672,111.00)

**Telecommunications
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
	Customer Billings											
4001	Customer Billings	\$5,767,947.63	\$5,588,485.91	\$6,291,902.34	\$6,283,878.08	\$5,632,828.53	\$5,575,997.06	\$5,776,105.48	\$5,842,465.49	\$5,903,569.24	\$5,781,235.95	\$5,664,117.00
4004	Dark Fiber Billings	64,410.00	64,410.00	64,410.00	59,325.83	64,410.00	64,410.00	64,410.00	128,896.68	541,561.92	494,356.87	591,569.00
	Total Customer Billings	5,832,357.63	5,652,895.91	6,356,312.34	6,343,203.91	5,697,238.53	5,640,407.06	5,840,515.48	5,971,362.17	6,445,131.16	6,275,592.82	6,255,686.00
	Grant Revenue											
4181	Federal Grant Income	3,162,807.66	7,537,207.11	2,341,578.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200,000.00
4183	NY State Grants	0.00	0.00	676,629.00	250,000.00	300,030.00	2,222,000.00	0.00	100,000.00	0.00	0.00	0.00
	Total Grant Revenue	3,162,807.66	7,537,207.11	3,018,207.81	250,000.00	300,030.00	2,222,000.00	0.00	100,000.00	0.00	0.00	200,000.00
	Other Income											
4164	Miscellaneous	16,239.59	17,298.02	44,607.44	20,511.86	61,800.85	57,076.19	57,320.58	51,594.67	58,051.63	16,498.40	47,050.00
	Total Other Income	16,239.59	17,298.02	44,607.44	20,511.86	61,800.85	57,076.19	57,320.58	51,594.67	58,051.63	16,498.40	47,050.00
4201	Gain on Sale of Assets	0.00	0.00	0.00	0.00	0.00	138.00	0.00	0.00	0.00	0.00	0.00
	Interest Income											
4102	Investment Interest Income	6,202.48	7,709.16	7,183.28	4,565.87	4,778.16	4,772.37	4,754.55	2,954.29	38,672.95	19,353.11	9,773.00
4108	Reserve Interest	81,535.41	62,232.40	26,148.80	94,689.24	147,495.23	174,237.48	162,805.01	183,088.28	232,789.01	94,383.65	84,786.00
4202...	Mark to Market Adjustment	0.00	0.00	0.00	60,411.51	(24,438.53)	(171,653.02)	(49,292.22)	65,245.33	119,234.09	(11,976.25)	0.00
	Total Interest Income	87,737.89	69,941.56	33,332.08	159,666.62	127,834.86	7,356.83	118,267.34	251,287.90	390,696.05	101,760.51	94,559.00
	Total Income	9,099,142.77	13,277,342.60	9,452,459.67	6,773,382.39	6,186,904.24	7,926,978.08	6,016,103.40	6,374,244.74	6,893,878.84	6,393,851.73	6,597,295.00
	Salaries											
5001-...	Administrative Wages	190,777.93	207,451.26	245,855.80	262,706.14	284,455.96	222,240.82	244,698.54	0.00	0.00	0.00	0.00
5001-...	Engineering Wages	34,278.42	74,499.46	71,039.06	68,788.35	56,337.30	27,452.78	13,074.67	32,148.16	26,749.74	33,855.63	28,644.00
5001-...	Telecom Wages	735,861.38	728,621.39	766,159.18	779,157.19	774,441.51	913,863.38	997,505.20	1,208,063.64	1,151,172.70	1,223,231.92	1,269,135.00
5001-...	Regional Development Wa...	0.00	0.00	0.00	0.00	1,073.79	77.47	0.00	0.00	0.00	0.00	0.00
5001-...	MMF Wages	0.00	438.82	444.19	0.00	1,948.28	0.00	0.00	0.00	0.00	2,802.61	0.00
5001-...	WQ Wages	0.00	0.00	63.08	0.00	0.00	0.00	0.00	69.63	0.00	0.00	0.00
5002 -...	Overtime Wages	1,728.00	635.42	1,748.25	654.09	970.17	1,040.98	2,389.78	2,228.90	2,376.15	1,630.14	2,500.00
	Total Salaries	962,645.73	1,011,646.35	1,085,309.56	1,111,305.77	1,119,227.01	1,164,675.43	1,257,668.19	1,242,510.33	1,180,298.59	1,261,520.30	1,300,279.00
	Fringe Benefits											
5031 -...	FICA Expense	69,985.22	74,360.01	78,403.90	82,393.15	83,482.04	83,095.67	91,639.50	90,341.28	86,810.21	90,975.14	92,438.00
5032 -...	Pension Expense	130,801.72	169,673.61	205,047.90	199,788.38	141,368.46	228,661.07	234,613.09	145,923.69	160,747.56	366,451.03	172,232.00
5033...	Health Insurance	60,452.20	45,333.36	55,896.37	74,269.70	78,596.25	67,609.37	75,064.95	87,304.55	90,959.35	90,371.25	92,741.00
5034...	Workers Comp	1,491.90	949.71	1,513.58	2,476.10	3,242.46	2,610.64	2,562.16	2,397.86	2,272.74	1,826.38	2,437.00
5035 -...	Disability Insurance	273.00	389.28	392.28	429.00	450.00	472.97	569.21	359.45	396.43	387.09	2,204.00
5042 -...	Post Retire Overhead	61,790.38	76,716.82	82,981.71	82,486.95	77,870.66	80,992.88	86,419.25	73,304.46	72,420.33	74,095.89	69,552.00
5054	Employee Physicals & Scr...	490.50	153.50	293.50	242.00	0.00	265.50	0.00	272.25	271.25	0.00	500.00
	Total Fringe Benefits	325,284.92	367,576.29	424,529.24	442,085.28	385,009.87	463,708.10	490,868.16	399,903.54	413,877.87	624,106.78	432,104.00

**Telecommunications
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
Operations & Maintenance												
5062	Third Party Temporary - O&M	0.00	7,328.00	44,719.70	0.00	0.00	5,595.72	629.00	0.00	0.00	0.00	1,000.00
5133	Equipment Maintenance C...	100,255.51	87,134.39	146,566.49	163,336.63	164,228.55	212,019.74	228,567.53	224,922.32	308,874.87	239,188.10	314,194.00
5134	Maintenance Contracts	49,252.31	99,645.83	131,214.74	94,012.59	100,929.35	112,729.27	100,163.01	171,724.91	125,677.67	144,442.46	155,800.00
5135	Underground Locating	21,765.61	28,552.04	27,174.98	40,497.56	43,721.60	45,543.83	81,055.89	56,011.69	44,162.73	45,856.69	70,000.00
5403	Safety Equipment & Supplies	1,385.00	604.45	425.45	0.00	591.11	453.86	0.00	813.30	310.27	766.50	900.00
5704	O&M Supplies	2,206.63	2,759.12	3,316.32	2,771.33	2,904.84	4,153.40	1,096.33	2,602.61	4,612.32	1,902.42	4,500.00
5712	Purchased Maintenance &...	18,996.57	14,598.39	33,327.28	24,235.05	31,944.29	25,645.83	19,382.65	14,321.70	20,159.64	45,452.93	55,000.00
5720	Offnet Circuit Lease	153,695.00	176,420.43	195,014.40	244,034.79	326,326.10	374,863.48	384,515.98	486,374.44	566,865.33	595,636.25	723,772.00
5770	Other Tool, Equip & O&M	4,644.96	9,512.23	2,930.45	4,189.31	12,958.31	4,890.51	5,482.88	13,794.45	8,208.20	5,509.88	6,000.00
5830	Collo Expense	76,541.04	77,365.38	83,943.49	130,583.97	113,132.96	139,756.43	137,358.40	150,070.10	151,986.62	163,678.55	171,720.00
5834	Permitting	125.00	125.00	125.00	0.00	0.00	0.00	0.00	265.90	269.00	13,788.54	6,000.00
5835	NYS DOT Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,387.00	10,000.00
5836	Pole Attachment Fees	103,541.87	142,594.14	179,938.74	204,204.29	168,414.89	229,651.30	224,000.27	204,544.82	261,486.12	347,508.58	310,643.00
5838	Conduit Lease	8,530.04	18,353.29	16,283.58	18,446.87	19,695.96	19,695.96	18,446.87	19,695.93	16,069.78	19,695.88	22,195.00
	Total O & M	540,939.54	664,992.69	864,980.62	926,312.39	984,847.96	1,174,999.33	1,200,698.81	1,345,142.17	1,508,682.55	1,629,813.78	1,851,724.00
Office & Administrative												
5053	Misc Employee Costs	235.29	748.56	1,088.12	1,197.44	311.25	309.60	1,794.74	1,308.21	1,458.36	1,033.87	2,400.00
5102	Office Rent	23,790.88	33,949.01	33,949.04	34,148.71	44,046.32	44,060.78	43,938.47	44,385.20	46,725.20	42,858.99	44,279.00
5104	Office Supplies	1,184.14	1,691.79	1,637.24	1,294.31	972.06	1,804.47	1,628.90	1,905.47	2,199.31	1,212.47	2,200.00
5110	Postage & Shipping	609.21	342.74	221.48	96.37	122.21	237.66	197.44	97.44	234.38	291.80	1,000.00
5112	Telephone	6,663.38	8,854.90	9,378.11	9,778.27	9,881.24	10,348.30	10,608.34	11,482.03	11,602.42	11,101.61	11,500.00
5114	Cellular Services	4,768.24	4,730.67	4,754.24	5,198.67	3,887.76	5,217.98	5,127.54	6,408.05	5,793.42	5,877.40	5,600.00
5118	Other Communications	4,290.12	2,982.01	1,176.40	1,214.82	1,254.97	1,253.40	1,253.40	1,253.40	1,373.40	1,433.40	1,600.00
5120	Dues & Subscriptions	166.22	416.66	13.18	0.00	314.00	154.00	150.00	60.00	0.00	60.00	500.00
5122	Public Info & Advertising	1,110.47	1,259.01	531.43	1,230.00	0.00	642.11	650.00	1,671.60	0.00	1,914.00	2,000.00
5123	Promotional Materials	497.00	0.00	4,985.14	2,005.41	3,088.00	300.00	300.00	555.12	250.00	128.24	5,000.00
5130	Office Equipment	2,277.28	0.00	14,786.24	0.00	0.00	4,777.21	4,324.93	907.60	3,317.33	999.13	3,000.00
5170	Other Office Expenses	2,689.29	471.49	1,451.94	2,181.34	776.72	1,472.62	4,302.57	458.45	3,925.32	5,582.23	6,000.00
5172	Filing Fees	9,772.59	12,517.07	9,796.53	13,514.90	13,589.33	10,047.10	7,094.09	3,749.26	2,476.93	1,524.14	24,000.00
5202	Employee Mileage Reimbu...	4,085.27	10,478.60	10,372.12	5,690.24	2,201.30	489.03	1,888.01	2,387.13	1,107.06	128.80	2,016.00
5204	Empl. Meals & Incidental	8,484.13	27,216.22	17,866.53	10,275.00	13,497.00	6,509.24	7,766.33	8,532.94	5,309.98	656.62	3,500.00
5206	Empl. Lodging	10,986.55	33,458.08	19,093.00	12,121.00	15,146.00	9,552.60	16,518.43	17,653.23	10,358.34	1,867.64	10,000.00
5270	Travel & Meeting Expense	1,095.20	664.45	414.41	277.60	33.90	19.20	274.22	133.25	327.48	0.00	500.00
5312	Continuing Education	3,656.00	4,912.32	1,932.00	1,826.00	0.00	0.00	0.00	399.00	0.00	0.00	0.00
5370	Training & Development	9,895.96	2,048.79	3,032.90	6,052.39	5,146.16	0.00	638.95	188.95	7,978.86	749.00	9,300.00
5402	Employee Uniforms	0.00	0.00	354.25	290.67	821.15	1,192.31	1,018.00	21.00	912.00	774.00	1,225.00
5570	Other General Expense	817.66	417.47	698.78	0.00	0.00	0.00	150.00	813.20	0.00	599.10	1,000.00
	Total Office & Admin	97,074.88	147,159.84	137,533.08	108,393.14	115,089.37	98,387.61	109,624.36	104,370.53	105,349.79	78,792.44	136,620.00

**Telecommunications
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
	Utilities											
5802	Gas & Electric	0.00	0.00	0.00	3,048.09	2,333.82	2,462.28	3,095.97	3,595.32	3,411.23	3,598.17	5,000.00
	Total Utilities	0.00	0.00	0.00	3,048.09	2,333.82	2,462.28	3,095.97	3,595.32	3,411.23	3,598.17	5,000.00
	Professional Fees											
5924	Legal	21,884.00	1,368.00	11,631.00	19,422.75	12,060.00	11,500.00	17,939.41	12,360.00	19,215.00	111,846.25	45,000.00
5926	Investment Banking Fees	5,427.22	6,250.27	3,275.50	3,936.98	4,162.13	4,252.50	4,515.81	4,480.42	5,050.73	4,702.48	5,734.00
5970	Consulting	0.00	925.00	137.00	0.00	22,800.00	15,900.00	0.00	15,730.00	6,400.00	75,361.30	90,000.00
	Total Professional Fees	27,311.22	8,543.27	15,043.50	23,359.73	39,022.13	31,652.50	22,455.22	32,570.42	30,665.73	191,910.03	140,734.00
	Automobile											
5601	Auto/Light Truck Rep. & M...	2,235.79	4,273.34	7,205.60	3,854.58	5,365.44	3,587.04	13,434.32	7,627.56	12,328.02	11,748.51	12,000.00
5602	Auto/Light Truck Fuel	22,319.02	30,028.66	23,979.65	21,782.91	15,656.55	14,525.88	17,454.67	21,735.62	21,716.88	10,073.47	22,000.00
5603	Auto/Light Truck Rental/Le...	17,609.04	17,609.04	17,609.04	18,536.72	22,305.90	25,611.33	29,088.44	29,523.48	43,300.06	56,600.00	58,000.00
5605	Vehicle Ins	2,327.70	4,122.98	2,577.49	3,950.49	4,307.55	5,371.59	5,339.11	6,887.01	10,544.55	12,871.74	12,100.00
	Total Automobile	44,491.55	56,034.02	51,371.78	48,124.70	47,635.44	49,095.84	65,316.54	65,773.67	87,889.51	91,293.72	104,100.00
	Computer											
5124	Computer Equipment	2,183.52	8,206.62	8,948.65	2,565.84	3,250.90	3,407.29	7,990.97	4,900.89	4,611.95	9,773.32	9,500.00
5126	Computer Maintenance	0.00	822.04	0.00	0.00	0.00	549.03	350.00	1,168.00	0.00	0.00	0.00
5128	Programing & Software	283.97	4,650.72	7,271.05	100.00	270.77	1,201.15	7,344.73	20,202.18	11,546.71	18,025.86	18,750.00
5906	GIS	11,199.52	10,695.00	7,713.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Computer	13,667.01	24,374.38	23,932.94	2,665.84	3,521.67	5,157.47	15,685.70	26,271.07	16,158.66	27,799.18	28,250.00
6122	Bad Debt Expense	0.00	4,858.01	0.00	0.00	0.00	0.00	0.00	0.00	130,302.40	(3,242.29)	0.00
6114	Insurance	45,465.26	49,830.54	62,424.57	83,419.69	105,362.37	94,266.84	106,750.33	111,692.79	122,004.98	124,089.59	130,200.00
6190...	Admin Allocation	71,867.11	78,702.55	88,603.75	91,074.90	99,574.69	94,042.15	125,536.71	470,544.00	572,416.46	620,418.43	617,820.00
6191...	Engineering Allocation	0.00	0.00	0.00	15,489.83	20,768.23	17,429.55	15,007.94	20,732.59	13,644.31	12,726.07	11,730.00
6208	NYS Administrative Asse...	33,855.00	34,697.00	34,550.00	33,686.00	27,807.00	31,424.00	33,122.00	31,981.00	33,942.00	34,052.00	34,901.00
8901...	Water Quality Allocation	0.00	18,345.71	14,470.89	0.00	0.00	0.00	0.00	18.22	0.00	0.00	0.00
7032	Depreciation	1,401,155.04	1,416,838.49	2,727,683.30	3,507,012.88	3,785,253.51	3,990,365.45	4,382,517.83	3,942,662.68	3,474,403.72	3,582,745.06	3,732,600.00
6202	Interest Expense	41,854.40	29,974.77	14,878.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6901	Contingency	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25,000.00
	Total Expenses	3,605,611.66	3,913,573.91	5,545,311.69	6,395,978.24	6,735,453.07	7,217,666.55	7,828,347.76	7,797,768.33	7,693,047.80	8,279,623.26	8,551,062.00
	Change in Net Position	5,493,531.11	9,363,768.69	3,907,147.98	377,404.15	(548,548.83)	709,311.53	(1,812,244.36)	(1,423,523.59)	(799,168.96)	(1,885,771.53)	(1,953,767.00)

**Water Quality
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
	Customer Billings											
4001	Customer Billings	\$4,986,125.16	\$5,200,774.55	\$6,095,267.60	\$5,179,407.35	\$5,112,403.55	\$5,963,812.34	\$5,191,345.72	\$4,768,105.62	\$4,804,614.31	\$5,150,680.38	\$5,915,967.50
4005	Capital Billings	293,641.92	326,925.36	328,602.32	308,397.56	307,727.72	307,498.76	307,037.44	278,566.88	277,287.52	274,263.88	278,587.00
	Total Customer Billings	5,279,767.08	5,527,699.91	6,423,869.92	5,487,804.91	5,420,131.27	6,271,311.10	5,498,383.16	5,046,672.50	5,081,901.83	5,424,944.26	6,194,554.50
	Grant Revenue											
4181	Federal Grant Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	900,000.00
	Total Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	900,000.00
	Other Income											
4164	Miscellaneous	612.10	1,776.76	1,740.00	3,122.09	13,408.46	13,786.03	14,394.16	14,487.37	12,501.00	13,451.00	7,129.00
	Total Other Income	612.10	1,776.76	1,740.00	3,122.09	13,408.46	13,786.03	14,394.16	14,487.37	12,501.00	13,451.00	7,129.00
4201	Gain on Sale of Assets	0.00	0.00	0.00	0.00	260.00	0.00	0.00	24,457.50	0.00	0.00	0.00
	Interest Income											
4102	Investment Interest Income	5,638.44	1,547.21	832.34	696.06	434.28	506.13	590.74	3,899.35	8,773.53	8,622.74	2,000.00
4108	Reserve Interest	70,062.33	44,806.50	(15,767.73)	33,013.51	34,148.03	35,820.00	42,896.43	56,163.83	58,571.84	34,297.62	42,900.00
4202...	Mark to Market Adjustment	0.00	0.00	0.00	1,736.39	810.17	(63,608.52)	(13,644.85)	42,542.36	50,269.90	5,686.80	0.00
	Total Interest Income	75,700.77	46,353.71	(14,935.39)	35,445.96	35,392.48	(27,282.39)	29,842.32	102,605.54	117,615.27	48,607.16	44,900.00
	Total Income	5,356,079.95	5,575,830.38	6,410,674.53	5,526,372.96	5,469,192.21	6,257,814.74	5,542,619.64	5,188,222.91	5,212,018.10	5,487,002.42	7,146,583.50
	Salaries											
5001-...	Administrative Wages	154,949.05	179,350.68	182,354.53	186,491.88	183,268.90	167,960.48	184,386.93	0.00	0.00	0.00	0.00
5001-...	Engineering Wages	241,259.00	288,613.04	426,591.93	128,908.61	135,947.22	123,079.47	51,129.05	65,270.12	49,523.05	120,875.23	105,064.00
5001-...	Telecom Wages	0.00	1,504.72	954.56	0.00	5,800.63	23,526.83	33,493.04	31,150.69	0.00	0.00	0.00
5001-...	MMF Wages	0.00	0.00	311.04	0.00	73.32	0.00	0.00	0.00	0.00	2,967.34	0.00
5001-...	WQ Wages	660,439.11	633,973.83	665,870.20	701,886.59	655,892.78	725,699.75	752,678.00	851,056.46	882,003.49	930,966.68	1,063,964.50
5002 -...	Overtime Wages	71,079.43	88,169.01	88,365.64	83,179.74	82,178.64	90,864.21	107,439.16	120,996.09	113,699.67	118,947.57	126,312.00
5005	On-Call Stipend	18,300.00	18,000.00	17,550.00	17,700.00	16,200.00	15,600.00	15,900.00	16,050.00	15,300.00	15,600.00	18,000.00
	Total Salaries	1,146,026.59	1,209,611.28	1,381,997.90	1,118,166.82	1,079,361.49	1,146,730.74	1,145,026.18	1,084,523.36	1,060,526.21	1,189,356.82	1,313,340.50
	Fringe Benefits											
5031 -...	FICA Expense	82,956.75	89,382.91	100,150.17	79,475.73	83,208.34	81,355.46	81,496.57	76,506.94	75,280.08	84,527.24	86,369.44
5032 -...	Pension Expense	166,332.74	214,927.96	265,547.50	204,781.03	120,504.59	220,671.73	208,843.60	129,053.24	143,627.04	343,733.22	193,798.28
5033...	Health Insurance	154,432.20	119,441.43	173,767.79	149,549.58	127,157.39	108,762.11	115,948.49	145,077.42	159,784.45	171,590.06	193,000.50
5034...	Workers Comp	23,272.99	29,935.17	40,720.36	50,339.47	52,150.18	55,331.18	62,510.15	65,230.36	68,565.09	53,158.52	77,725.25
5035 -...	Disability Insurance	531.30	540.00	592.56	600.12	596.04	851.11	824.37	495.16	554.54	560.36	3,807.00
5042 -...	Post Retire Overhead	119,454.76	144,389.99	163,670.16	127,253.24	119,389.16	124,057.28	124,602.84	107,111.41	94,001.70	102,256.32	110,620.00
5054	Employee Physicals & Scr...	4,465.00	4,746.50	4,920.00	2,893.50	3,592.50	3,742.49	3,866.50	4,970.25	3,886.25	2,007.50	5,000.00
	Total Fringe Benefits	551,445.74	603,363.96	749,368.54	614,892.67	506,598.20	594,771.36	598,092.52	528,444.78	545,699.15	757,833.22	670,320.47

**Water Quality
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
Operations & Maintenance												
5062	Third Party Temporary - O&M	0.00	0.00	0.00	0.00	0.00	3,878.67	0.00	4,092.00	0.00	0.00	0.00
5403	Safety Equipment & Supplies	8,831.58	7,962.70	7,267.85	7,494.04	8,328.97	10,189.24	8,693.78	10,930.50	13,139.19	12,414.60	7,500.00
5704	O&M Supplies	0.00	130.92	0.00	150.78	0.00	35.63	0.00	30.81	0.00	0.00	500.00
5706	Shop Tools	13,345.46	12,144.77	12,137.43	13,006.61	12,241.51	13,944.24	16,143.10	8,968.56	11,403.46	13,350.10	10,200.00
5770	Other Tool, Equip & O&M	0.00	0.00	0.00	436.40	0.00	0.00	0.00	264.00	0.00	0.00	500.00
5815	Chemicals	13,570.10	17,420.60	24,585.59	18,196.15	19,361.64	23,570.80	23,285.67	22,916.51	45,530.38	42,946.95	62,000.00
5832	Emergency Restoration	0.00	25,306.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5902	Lab Fees	3,792.00	6,510.00	4,164.00	2,650.00	11,185.00	5,588.00	6,410.00	6,620.00	6,871.00	8,700.00	8,600.00
5904	SCADA	30,907.29	17,396.78	10,141.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5930	Environmental	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6010	Cape Vincent Reserve	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00
8090	Purchases for Resale	145,861.95	74,454.03	46,719.76	32,738.02	14,083.16	6,711.50	10,947.44	15,905.24	27,474.16	35,203.34	50,000.00
	Total O & M	217,008.38	172,026.24	105,716.61	75,372.00	65,900.28	64,618.08	66,179.99	70,427.62	105,118.19	113,314.99	140,000.00
6002	Sewage Treatment	597,449.80	738,087.75	773,744.68	815,947.78	1,119,139.68	1,109,499.55	1,247,562.10	857,038.61	937,678.09	1,017,985.86	1,234,029.00
6004	Water Purchases	706,986.22	909,477.48	902,468.06	783,597.50	763,455.39	1,078,561.30	539,082.26	600,528.97	568,892.77	620,885.73	847,535.40
Office & Administrative												
5053	Misc Employee Costs	1,405.67	828.36	355.00	985.30	72.00	300.43	2.75	100.00	10.75	74.39	100.00
5104	Office Supplies	5,959.82	7,769.18	5,044.98	5,354.90	3,317.54	4,242.51	4,168.18	3,860.86	5,068.84	5,640.92	4,500.00
5110	Postage & Shipping	908.13	1,587.56	1,238.02	824.17	928.07	1,132.47	624.60	615.00	340.00	190.40	400.00
5112	Telephone	4,949.47	4,784.40	4,895.13	4,341.72	5,181.47	5,422.83	5,831.16	6,927.81	9,011.73	7,553.58	7,000.00
5114	Cellular Services	13,329.60	16,385.64	17,138.57	11,184.24	9,134.19	9,258.81	9,401.51	10,091.97	12,107.98	12,706.27	11,900.00
5120	Dues & Subscriptions	1,479.88	1,323.88	1,062.00	587.00	810.60	909.60	2,088.45	1,548.20	1,332.20	1,293.00	1,500.00
5122	Public Info & Advertising	1,494.23	4,160.28	1,598.35	1,346.99	554.03	40.00	2,355.28	81.32	1,087.54	584.25	2,731.00
5130	Office Equipment	3,973.05	2,908.94	2,464.42	4,121.84	638.77	584.32	572.63	572.63	0.00	1,025.81	1,000.00
5136	Break Room Supplies	1,013.53	1,250.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5202	Employee Mileage Reimbu...	5,705.93	6,413.08	7,796.68	2,271.84	290.11	269.47	281.59	55.05	0.00	161.84	1,100.00
5204	Empl. Meals & Incidental	1,225.62	1,485.42	4,485.66	1,312.00	153.00	456.07	101.27	828.54	655.25	96.75	2,500.00
5206	Empl. Lodging	3,011.96	3,244.80	4,364.89	2,817.00	534.00	2,091.00	1,156.49	4,699.72	2,513.60	453.70	5,000.00
5270	Travel & Meeting Expense	21.60	0.00	0.00	0.00	0.00	200.75	111.75	605.29	73.00	0.00	300.00
5312	Continuing Education	21,376.00	13,316.60	1,392.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5370	Training & Development	8,047.75	8,348.40	7,480.80	5,569.71	7,650.90	10,955.10	7,186.26	8,853.95	5,074.77	9,055.40	8,000.00
5402	Employee Uniforms	4,217.45	5,856.30	2,366.07	5,275.85	6,366.54	6,950.56	3,287.05	6,250.93	6,456.60	7,166.76	7,500.00
5508	Cleaning Services	0.00	11,071.25	10,476.75	10,716.00	10,716.00	10,716.00	10,716.00	10,980.00	11,055.00	13,100.00	13,100.00
	Total Office & Admin	78,119.69	90,734.58	72,159.32	56,708.56	46,347.22	53,529.92	47,884.97	56,071.27	54,787.26	59,103.07	66,631.00
Utilities												
5802	Gas & Electric	123,410.80	117,470.14	132,937.85	111,959.31	76,266.02	84,074.18	94,693.86	98,941.13	82,846.31	83,807.62	105,125.00
	Total Utilities	123,410.80	117,470.14	132,937.85	111,959.31	76,266.02	84,074.18	94,693.86	98,941.13	82,846.31	83,807.62	105,125.00

**Water Quality
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
	Professional Fees											
5924	Legal	2,570.57	811.00	840.50	0.00	0.00	1,872.00	1,092.00	12,963.50	0.00	1,562.50	2,000.00
5926	Investment Banking Fees	1,544.91	1,998.00	1,934.93	1,891.75	1,671.10	1,627.71	1,597.94	1,590.44	1,636.50	1,680.57	1,963.00
5970	Consulting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,800.00
	Total Professional Fees	4,115.48	2,809.00	2,775.43	1,891.75	1,671.10	3,499.71	2,689.94	14,553.94	1,636.50	3,243.07	9,763.00
	Repairs & Maintenance											
5804	Building Maintenance & Re...	23,187.16	18,314.51	12,459.45	13,436.18	25,070.38	19,616.76	36,860.85	17,569.36	29,453.81	41,858.12	23,000.00
5808	Site Maint & Repair	20,655.13	20,491.76	30,036.90	31,579.71	27,929.77	37,068.72	33,247.59	12,668.24	28,416.43	31,512.52	32,500.00
5812	Pipeline Maintenance	47,938.79	31,919.18	42,818.52	57,857.28	72,443.94	74,576.17	72,280.50	42,603.45	69,972.17	82,567.75	79,395.60
	Total Repairs & Maintena...	91,781.08	70,725.45	85,314.87	102,873.17	125,444.09	131,261.65	142,388.94	72,841.05	127,842.41	155,938.39	134,895.60
	Automobile											
5601	Auto/Light Truck Rep. & M...	20,614.22	11,096.58	11,266.32	11,331.30	18,178.30	12,213.59	13,376.39	11,966.79	9,948.19	18,112.67	19,000.00
5602	Auto/Light Truck Fuel	51,294.93	63,303.92	66,883.78	51,997.37	32,526.87	32,554.97	39,251.99	46,780.77	44,393.19	42,064.47	67,000.00
5603	Auto/Light Truck Rental/Le...	46,198.05	54,665.62	61,865.97	49,721.88	48,167.28	56,352.62	76,261.76	93,500.35	116,999.86	112,000.00	132,200.00
5605	Vehicle Ins	10,136.52	10,965.63	11,788.87	16,789.60	12,198.66	13,182.73	13,227.24	16,153.76	19,607.48	23,385.32	27,900.00
	Total Automobile	128,243.72	140,031.75	151,804.94	129,840.15	111,071.11	114,303.91	142,117.38	168,401.67	190,948.72	195,562.46	246,100.00
	Computer											
5124	Computer Equipment	8,496.38	16,515.24	8,868.57	5,095.15	4,795.97	5,746.31	6,915.31	15,548.40	11,720.46	6,142.83	12,500.00
5128	Programing & Software	4,342.58	4,388.29	7,778.25	1,800.00	1,800.00	0.00	2,500.00	11,613.44	49,435.00	7,601.93	5,602.00
5906	GIS	11,717.54	9,978.56	7,668.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Computer	24,556.50	30,882.09	24,314.82	6,895.15	6,595.97	5,746.31	9,415.31	27,161.84	61,155.46	13,744.76	18,102.00
6114	Insurance	39,417.04	58,578.79	56,334.68	51,780.40	66,197.94	77,920.31	69,790.63	77,074.13	78,151.89	85,572.16	86,600.00
6190...	Admin Allocation	56,787.69	61,808.85	67,819.26	66,777.98	71,486.46	73,473.10	100,520.05	328,043.68	422,778.39	482,276.29	500,817.00
6191...	Engineering Allocation	0.00	0.00	0.00	30,556.24	35,657.10	38,473.82	32,981.46	36,112.27	29,067.41	35,704.05	33,536.00
6208	NYS Administrative Asse...	31,664.00	35,783.00	38,410.00	35,568.00	39,547.00	37,131.00	32,486.00	33,036.00	30,582.00	31,054.00	31,828.00
8901...	Water Quality Allocation	0.00	(44,182.27)	(38,789.64)	0.00	(163.17)	(246.46)	(375.15)	(273.36)	(1,207.03)	(180.84)	0.00
7032	Depreciation	715,134.58	746,121.81	757,920.00	805,100.37	806,524.87	782,416.42	748,287.06	604,043.30	570,133.32	762,306.07	801,700.00
7002	Amortization	0.00	0.00	0.00	12,183.39	24,366.72	24,366.72	24,366.72	24,366.72	24,366.75	24,366.78	24,400.00
4165	SWAP Gain/Loss	(12,781.59)	(129,378.37)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6202	Interest Expense	208,828.66	177,482.15	145,988.26	122,323.00	98,692.30	75,679.56	66,621.36	64,306.88	61,902.02	59,403.06	56,806.00
	Total Expenses	4,708,194.38	4,991,433.68	5,410,285.58	4,942,434.24	5,044,159.77	5,495,811.18	5,109,811.58	4,745,643.86	4,952,905.82	5,691,277.56	6,321,528.97
	Change in Net Position	647,885.57	584,396.70	1,000,388.95	583,938.72	425,032.44	762,003.56	432,808.06	442,579.05	259,112.28	(204,275.14)	825,054.53

**Army Sewer
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
	Customer Billings											
4001	Customer Billings	\$2,368,162.34	\$2,483,704.48	\$3,147,546.37	\$2,759,437.11	\$2,887,779.20	\$3,604,306.13	\$2,442,093.58	\$2,605,077.52	\$2,174,515.06	\$2,331,816.00	\$2,779,184.00
	Total Customer Billings	2,368,162.34	2,483,704.48	3,147,546.37	2,759,437.11	2,887,779.20	3,604,306.13	2,442,093.58	2,605,077.52	2,174,515.06	2,331,816.00	2,779,184.00
	Other Income											
4164	Miscellaneous	337.20	1,764.68	1,740.00	1,740.00	13,408.46	13,334.04	14,394.16	14,487.37	12,501.00	13,451.00	7,129.00
	Total Other Income	337.20	1,764.68	1,740.00	1,740.00	13,408.46	13,334.04	14,394.16	14,487.37	12,501.00	13,451.00	7,129.00
4201	Gain on Sale of Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	24,457.50	0.00	0.00	0.00
	Interest Income											
4102	Investment Interest Income	4,864.27	727.82	121.32	65.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4108	Reserve Interest	44,859.79	28,588.86	(10,058.43)	20,643.97	21,574.23	22,931.49	27,756.52	36,341.28	37,899.40	22,192.58	27,800.00
4202...	Mark to Market Adjustment	0.00	0.00	0.00	1,123.55	524.22	(41,158.45)	(8,829.02)	27,527.41	32,527.58	3,679.70	0.00
	Total Interest Income	49,724.06	29,316.68	(9,937.11)	21,833.10	22,098.45	(18,226.96)	18,927.50	63,868.69	70,426.98	25,872.28	27,800.00
	Total Income	2,418,223.60	2,514,785.84	3,139,349.26	2,783,010.21	2,923,286.11	3,599,413.21	2,475,415.24	2,707,891.08	2,257,443.04	2,371,139.28	2,814,113.00
	Salaries											
5001-...	Administrative Wages	71,124.32	83,905.49	86,423.56	88,589.71	85,684.67	80,224.97	88,020.66	0.00	0.00	0.00	0.00
5001-...	Engineering Wages	101,981.13	93,559.19	98,421.64	78,597.42	76,335.82	62,648.94	16,041.65	24,472.51	17,899.39	48,283.71	39,529.00
5001-...	Telecom Wages	0.00	752.36	477.28	0.00	2,900.31	11,700.96	16,806.22	15,583.16	0.00	0.00	0.00
5001-...	MMF Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,422.44	0.00
5001-...	WQ Wages	194,933.40	179,991.41	208,201.88	225,302.71	213,838.38	235,244.20	271,155.35	292,119.04	299,589.94	314,847.56	369,119.00
5002-...	Overtime Wages	22,971.92	15,853.26	17,122.35	21,602.86	21,383.93	21,769.73	27,229.21	28,533.41	27,395.49	26,280.08	26,392.00
5005	On-Call Stipend	4,125.00	4,950.00	4,050.00	4,200.00	3,825.00	3,750.00	3,810.00	3,180.00	3,060.00	3,120.00	3,840.00
	Total Salaries	395,135.77	379,011.71	414,696.71	418,292.70	403,968.11	415,338.80	423,063.09	363,888.12	347,944.82	393,953.79	438,880.00
	Fringe Benefits											
5031-...	FICA Expense	28,554.41	27,876.65	29,976.19	29,439.15	31,202.14	28,262.93	30,045.45	28,970.79	24,608.34	27,987.78	28,846.00
5032-...	Pension Expense	57,274.56	67,534.05	80,498.09	75,951.36	41,658.68	77,462.48	77,563.06	48,846.91	46,929.24	111,636.05	65,048.00
5033...	Health Insurance	46,225.54	34,627.55	52,094.60	54,387.41	47,705.77	39,346.91	40,275.68	52,374.26	55,983.63	57,772.20	63,471.00
5034...	Workers Comp	8,024.24	9,407.57	12,251.10	17,490.99	18,122.91	19,819.10	24,472.56	26,533.81	27,596.80	21,032.09	25,264.00
5035-...	Disability Insurance	175.70	178.32	201.24	221.04	227.04	325.29	306.33	169.60	194.06	197.43	1,249.00
5042-...	Post Retire Overhead	45,919.84	52,027.63	54,491.80	48,096.86	38,975.69	38,442.78	42,642.71	35,849.91	32,000.94	34,731.36	36,292.00
5054	Employee Physicals & Scr...	2,160.00	2,653.25	2,439.25	1,075.75	2,390.00	2,254.74	2,422.25	2,484.75	1,993.75	1,130.00	2,750.00
	Total Fringe Benefits	188,334.29	194,305.02	231,952.27	226,662.56	180,282.23	205,914.23	217,728.04	195,230.03	189,306.76	254,486.91	222,920.00
	Operations & Maintenance											
5062	Third Party Temporary - O&M	0.00	0.00	0.00	0.00	0.00	3,878.67	0.00	4,092.00	0.00	0.00	0.00
5403	Safety Equipment & Supplies	8,831.58	7,962.70	7,267.85	7,494.04	8,328.97	10,189.24	8,693.78	10,930.50	13,139.19	12,414.60	7,500.00
5704	O&M Supplies	0.00	130.92	0.00	0.00	0.00	0.00	0.00	30.81	0.00	0.00	0.00
5706	Shop Tools	8,955.46	8,469.52	9,239.54	9,283.00	9,051.04	10,149.74	12,154.38	8,885.00	11,403.46	11,245.95	8,500.00

**Army Sewer
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
5815	Chemicals	12,600.60	15,921.20	22,878.24	17,342.50	18,730.54	22,431.30	22,253.47	21,663.71	44,420.68	41,581.41	60,000.00
5832	Emergency Restoration	0.00	25,306.44	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5902	Lab Fees	422.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5904	SCADA	9,988.22	8,348.20	4,376.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total O & M	40,797.86	66,138.98	43,762.08	34,119.54	36,110.55	46,648.95	43,101.63	45,602.02	68,963.33	65,241.96	76,000.00
6002	Sewage Treatment	597,449.80	738,087.75	773,744.68	815,947.78	1,119,139.68	1,109,499.55	1,247,562.10	857,038.61	937,678.09	1,017,985.86	1,234,029.00
6004	Water Purchases	0.00	15,749.24	25,521.17	18,670.80	8,750.00	2,400.00	2,818.00	2,872.00	2,872.00	2,872.00	3,904.40
	Office & Administrative											
5053	Misc Employee Costs	1,311.52	740.38	355.00	985.30	72.00	300.43	0.00	100.00	0.00	74.39	100.00
5104	Office Supplies	5,959.82	7,769.18	5,044.98	5,354.90	3,317.54	4,242.51	4,168.18	3,860.86	5,068.84	5,640.92	4,500.00
5110	Postage & Shipping	908.13	1,587.56	1,238.02	824.17	928.07	1,132.47	624.60	615.00	340.00	190.40	400.00
5112	Telephone	4,949.47	4,784.40	4,895.13	4,341.72	5,181.47	5,422.83	5,831.16	6,927.81	9,011.73	7,553.58	7,000.00
5114	Cellular Services	13,329.60	16,385.64	17,138.57	11,184.24	9,134.19	9,258.81	9,401.51	10,091.97	12,107.98	12,706.27	11,900.00
5120	Dues & Subscriptions	1,479.88	1,323.88	1,062.00	587.00	810.60	909.60	2,088.45	1,548.20	1,332.20	1,293.00	1,500.00
5122	Public Info & Advertising	1,434.28	4,160.28	1,598.35	1,346.99	554.03	0.00	2,355.28	81.32	1,087.54	584.25	1,500.00
5130	Office Equipment	3,973.05	2,908.94	2,464.42	4,121.84	638.77	584.32	572.63	572.63	0.00	1,025.81	1,000.00
5136	Break Room Supplies	1,013.53	1,250.49	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5202	Employee Mileage Reimbu...	2,947.85	1,636.11	863.24	767.49	151.51	186.74	188.50	10.90	0.00	72.24	500.00
5204	Empl. Meals & Incidental	775.62	908.42	3,273.66	1,138.00	153.00	456.07	101.27	828.54	655.25	96.75	2,500.00
5206	Empl. Lodging	3,011.96	3,244.80	4,364.89	2,817.00	534.00	2,091.00	1,156.49	4,699.72	2,513.60	453.70	5,000.00
5270	Travel & Meeting Expense	21.60	0.00	0.00	0.00	0.00	0.00	0.00	471.04	0.00	0.00	0.00
5312	Continuing Education	21,376.00	13,316.60	1,392.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5370	Training & Development	8,047.75	8,348.40	7,480.80	5,569.71	7,650.90	10,955.10	7,186.26	8,853.95	5,074.77	9,055.40	8,000.00
5402	Employee Uniforms	4,217.45	5,856.30	2,366.07	5,275.85	6,366.54	6,950.56	3,287.05	6,250.93	6,456.60	7,166.76	7,500.00
5508	Cleaning Services	0.00	11,071.25	10,476.75	10,716.00	10,716.00	10,716.00	10,716.00	10,980.00	11,055.00	13,100.00	13,100.00
	Total Office & Admin	74,757.51	85,292.63	64,013.88	55,030.21	46,208.62	53,206.44	47,677.38	55,892.87	54,703.51	59,013.47	64,500.00
	Utilities											
5802	Gas & Electric	73,150.67	68,401.05	82,039.93	64,385.70	47,773.55	47,910.74	57,303.43	61,187.08	49,999.00	48,157.21	54,980.00
	Total Utilities	73,150.67	68,401.05	82,039.93	64,385.70	47,773.55	47,910.74	57,303.43	61,187.08	49,999.00	48,157.21	54,980.00
	Professional Fees											
5924	Legal	2,257.57	772.00	102.50	0.00	0.00	1,189.50	1,092.00	7,960.00	0.00	1,562.50	0.00
5926	Investment Banking Fees	1,004.19	1,298.69	1,257.70	1,229.64	1,086.22	1,058.02	1,038.66	1,033.79	1,063.72	1,092.37	1,197.00
	Total Professional Fees	3,261.76	2,070.69	1,360.20	1,229.64	1,086.22	2,247.52	2,130.66	8,993.79	1,063.72	2,654.87	1,197.00
	Repairs & Maintenance											
5804	Building Maintenance & Re...	12,694.32	12,501.63	7,549.75	8,706.25	18,948.94	15,388.55	22,871.98	13,734.96	18,527.12	35,491.72	15,000.00
5808	Site Maint & Repair	13,539.75	14,088.01	16,986.88	19,661.15	17,758.49	24,772.49	26,397.25	8,895.32	22,418.64	18,603.85	22,000.00
5812	Pipeline Maintenance	16,274.78	11,375.04	14,988.87	22,838.73	37,907.10	41,793.73	38,670.14	29,312.16	35,939.75	45,696.08	42,295.60

**Army Sewer
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
	Total Repairs & Maintena...	42,508.85	37,964.68	39,525.50	51,206.13	74,614.53	81,954.77	87,939.37	51,942.44	76,885.51	99,791.65	79,295.60
	Automobile											
5601	Auto/Light Truck Rep. & M...	20,614.22	11,096.58	11,266.32	11,331.30	18,178.30	12,213.59	13,376.39	11,966.79	9,948.19	18,112.67	19,000.00
5602	Auto/Light Truck Fuel	51,294.93	63,303.92	66,883.78	51,997.37	32,526.87	32,554.97	39,251.99	46,780.77	44,393.19	42,064.47	67,000.00
5603	Auto/Light Truck Rental/Le...	46,198.05	54,665.62	61,865.97	49,721.88	48,167.28	56,352.62	76,261.76	93,500.35	116,999.86	112,000.00	132,200.00
5605	Vehicle Ins	10,136.52	10,965.63	11,788.87	16,789.60	12,198.66	13,182.73	13,227.24	16,153.76	19,607.48	23,385.32	27,900.00
	Total Automobile	128,243.72	140,031.75	151,804.94	129,840.15	111,071.11	114,303.91	142,117.38	168,401.67	190,948.72	195,562.46	246,100.00
	Computer											
5124	Computer Equipment	8,496.38	16,515.24	8,868.57	5,095.15	4,795.97	5,746.31	6,915.31	15,548.40	11,720.46	6,142.83	12,500.00
5128	Programming & Software	2,095.64	3,209.46	6,103.25	1,800.00	1,800.00	0.00	2,500.00	11,613.44	29,455.00	7,601.93	5,602.00
5906	GIS	5,642.46	4,494.00	3,384.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Computer	16,234.48	24,218.70	18,355.82	6,895.15	6,595.97	5,746.31	9,415.31	27,161.84	41,175.46	13,744.76	18,102.00
6114	Insurance	18,189.46	25,010.00	25,081.85	26,713.70	35,847.19	39,824.33	30,942.00	35,226.73	31,874.62	33,542.73	34,100.00
6190...	Admin Allocation	24,840.18	28,479.34	31,604.78	31,250.26	33,206.45	34,566.98	47,576.47	189,360.43	232,206.12	261,497.08	281,576.00
6191...	Engineering Allocation	0.00	0.00	0.00	15,280.43	17,888.45	18,041.01	8,107.73	9,889.88	7,768.75	11,413.74	10,490.00
6208	NYS Administrative Asse...	14,252.00	16,773.00	18,805.00	18,674.00	20,891.00	19,789.00	14,690.00	16,018.00	13,434.00	13,075.00	13,401.00
8901...	Water Quality Allocation	(156,031.79)	(190,363.61)	(184,496.03)	(143,296.19)	(124,072.52)	(135,907.57)	(138,510.14)	(168,185.14)	(173,854.32)	(175,580.51)	(205,362.00)
7032	Depreciation	422,956.14	486,119.14	497,014.25	537,765.65	542,184.52	528,392.91	489,904.32	313,929.82	270,790.21	300,371.03	303,500.00
4165	SWAP Gain/Loss	(12,781.59)	(129,378.37)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6202	Interest Expense	112,472.62	90,748.21	69,158.87	47,430.03	25,593.08	6,830.57	0.00	0.00	0.00	0.00	0.00
	Total Expenses	1,983,771.73	2,078,659.91	2,303,945.90	2,356,098.24	2,587,138.74	2,596,708.45	2,733,566.77	2,234,450.19	2,343,760.30	2,597,784.01	2,877,613.00
	Change in Net Position	434,451.87	436,125.93	835,403.36	426,911.97	336,147.37	1,002,704.76	(258,151.53)	473,440.89	(86,317.26)	(226,644.73)	(63,500.00)

**Army Water Line
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
	Customer Billings											
4001	Customer Billings	\$1,519,408.83	\$1,576,420.89	\$1,726,584.97	\$1,575,485.19	\$1,424,817.86	\$1,558,077.44	\$1,898,559.75	\$1,279,409.87	\$1,759,065.56	\$1,876,669.27	\$2,081,756.00
	Total Customer Billings	1,519,408.83	1,576,420.89	1,726,584.97	1,575,485.19	1,424,817.86	1,558,077.44	1,898,559.75	1,279,409.87	1,759,065.56	1,876,669.27	2,081,756.00
	Grant Revenue											
4181	Federal Grant Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	900,000.00
	Total Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	900,000.00
	Other Income											
4164	Miscellaneous	252.20	10.00	0.00	1,382.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Other Income	252.20	10.00	0.00	1,382.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest Income											
4108	Reserve Interest	25,202.54	16,217.64	(5,709.30)	12,369.54	12,573.80	12,888.51	15,139.91	19,822.55	20,672.44	12,105.04	15,100.00
4202...	Mark to Market Adjustment	0.00	0.00	0.00	612.84	285.95	(22,450.07)	(4,815.83)	15,014.95	17,742.32	2,007.10	0.00
	Total Interest Income	25,202.54	16,217.64	(5,709.30)	12,982.38	12,859.75	(9,561.56)	10,324.08	34,837.50	38,414.76	14,112.14	15,100.00
	Total Income	1,544,863.57	1,592,648.53	1,720,875.67	1,589,849.66	1,437,677.61	1,548,515.88	1,908,883.83	1,314,247.37	1,797,480.32	1,890,781.41	2,996,856.00
	Salaries											
5001-...	Administrative Wages	69,866.97	80,730.00	81,008.31	85,789.36	84,273.69	74,769.79	85,417.81	0.00	0.00	0.00	0.00
5001-...	Engineering Wages	67,274.11	73,525.25	66,072.40	41,097.28	49,383.99	47,269.21	15,679.98	19,943.87	17,525.04	47,863.36	38,266.00
5001-...	Telecom Wages	0.00	752.36	477.28	0.00	2,900.32	11,680.74	16,664.14	15,567.53	0.00	0.00	0.00
5001-...	MMF Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,544.90	0.00
5001-...	WQ Wages	136,650.94	96,230.03	145,155.47	165,649.92	171,325.43	181,465.00	171,553.08	158,966.37	255,312.06	286,172.66	330,353.00
5002-...	Overtime Wages	2,855.42	16,859.86	9,666.69	1,020.22	1,084.59	2,258.67	749.05	3,629.34	8,446.01	7,944.38	11,632.00
5005	On-Call Stipend	4,125.00	4,500.00	4,050.00	4,200.00	3,825.00	3,750.00	3,810.00	3,180.00	3,060.00	3,120.00	3,840.00
	Total Salaries	280,772.44	272,597.50	306,430.15	297,756.78	312,793.02	321,193.41	293,874.06	201,287.11	284,343.11	346,645.30	384,091.00
	Fringe Benefits											
5031-...	FICA Expense	20,276.23	19,944.28	22,102.60	21,007.86	24,063.80	21,709.90	20,791.93	13,307.37	20,065.38	24,620.01	25,254.00
5032-...	Pension Expense	40,765.50	48,656.31	59,885.92	54,833.15	32,453.04	60,064.07	54,304.68	22,357.30	38,228.33	99,978.63	56,937.00
5033...	Health Insurance	30,490.02	24,839.24	36,128.71	36,890.01	38,802.58	29,152.26	30,914.96	30,461.55	44,455.44	56,279.37	55,640.00
5034...	Workers Comp	5,701.80	7,535.41	6,171.75	6,132.03	7,215.55	6,922.92	6,488.60	5,700.67	12,605.42	10,397.53	21,763.00
5035-...	Disability Insurance	146.63	144.24	162.00	186.00	197.04	288.69	292.15	139.89	159.90	168.40	1,088.00
5042-...	Post Retire Overhead	20,160.51	21,872.38	24,140.88	23,947.88	26,625.40	27,441.76	24,189.90	16,346.22	25,086.72	29,758.71	31,630.00
5054	Employee Physicals & Scr...	2,305.00	2,093.25	2,480.75	1,817.75	1,202.50	1,487.75	1,444.25	2,485.50	1,892.50	877.50	2,250.00
	Total Fringe Benefits	119,845.69	125,085.11	151,072.61	144,814.68	130,559.91	147,067.35	138,426.47	90,798.50	142,493.69	222,080.15	194,562.00
	Operations & Maintenance											
5706	Shop Tools	3,900.00	3,675.25	2,897.89	3,723.61	3,190.47	3,794.50	3,988.72	83.56	0.00	2,104.15	1,200.00
5902	Lab Fees	746.00	3,385.00	1,835.00	880.00	5,710.00	2,719.00	3,340.00	3,460.00	3,598.00	5,340.00	5,000.00
5904	SCADA	19,804.07	8,062.58	5,453.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

**Army Water Line
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
	Total O & M	24,450.07	15,122.83	10,186.13	4,603.61	8,900.47	6,513.50	7,328.72	3,543.56	3,598.00	7,444.15	6,200.00
6004	Water Purchases	571,786.70	724,810.63	758,669.32	668,045.86	622,628.92	921,122.14	420,674.66	503,750.61	486,929.77	534,934.13	730,681.00
	Office & Administrative											
5053	Misc Employee Costs	0.00	15.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5122	Public Info & Advertising	59.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	981.00
5202	Employee Mileage Reimbu...	102.40	0.00	6.78	26.46	12.65	0.00	0.00	0.00	0.00	0.00	100.00
5204	Empl. Meals & Incidental	0.00	0.00	626.00	174.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Office & Admin	162.35	15.00	632.78	200.46	12.65	0.00	0.00	0.00	0.00	0.00	1,081.00
	Utilities											
5802	Gas & Electric	28,330.74	22,866.46	24,220.71	28,223.94	11,887.63	17,907.20	15,702.87	17,470.33	14,131.25	14,015.29	21,250.00
	Total Utilities	28,330.74	22,866.46	24,220.71	28,223.94	11,887.63	17,907.20	15,702.87	17,470.33	14,131.25	14,015.29	21,250.00
	Professional Fees											
5924	Legal	273.00	39.00	574.00	0.00	0.00	682.50	0.00	4,703.50	0.00	0.00	1,500.00
5926	Investment Banking Fees	540.72	699.31	677.23	662.11	584.88	569.69	559.28	556.65	572.78	588.20	766.00
5970	Consulting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,800.00
	Total Professional Fees	813.72	738.31	1,251.23	662.11	584.88	1,252.19	559.28	5,260.15	572.78	588.20	8,066.00
	Repairs & Maintenance											
5804	Building Maintenance & Re...	6,678.09	1,968.56	2,224.00	2,316.43	3,373.03	2,894.33	10,672.40	3,337.95	2,037.54	4,033.55	4,000.00
5808	Site Maint & Repair	4,716.19	4,117.28	11,199.31	10,209.05	7,490.96	9,885.00	4,348.34	1,971.00	3,355.00	11,091.00	7,000.00
5812	Pipeline Maintenance	24,646.31	8,810.47	15,645.87	22,898.45	19,498.26	19,944.25	15,411.92	8,655.86	15,632.91	19,299.16	18,000.00
	Total Repairs & Maintena...	36,040.59	14,896.31	29,069.18	35,423.93	30,362.25	32,723.58	30,432.66	13,964.81	21,025.45	34,423.71	29,000.00
	Computer											
5128	Programming & Software	1,846.94	928.32	1,375.00	0.00	0.00	0.00	0.00	0.00	19,980.00	0.00	0.00
5906	GIS	4,846.91	4,485.00	3,384.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Computer	6,693.85	5,413.32	4,759.00	0.00	0.00	0.00	0.00	0.00	19,980.00	0.00	0.00
6114	Insurance	13,170.53	24,185.20	19,380.54	15,581.86	18,990.06	25,503.73	24,160.26	23,923.64	25,236.34	28,733.02	29,200.00
6190...	Admin Allocation	23,667.77	27,910.12	30,462.09	30,641.80	32,771.21	33,161.55	46,814.48	99,309.25	135,879.88	164,184.73	165,070.00
6191...	Engineering Allocation	0.00	0.00	0.00	13,201.19	14,781.86	16,118.25	7,715.17	9,110.13	7,479.08	10,947.61	9,964.00
6208	NYS Administrative Asse...	9,031.00	10,038.00	10,377.00	10,806.00	11,709.00	10,979.00	11,436.00	10,836.00	10,609.00	11,179.00	11,458.00
8901...	Water Quality Allocation	29,567.50	26,039.20	24,843.02	28,351.39	27,413.94	30,304.90	28,050.05	33,800.32	62,727.10	67,288.68	85,061.00
7032	Depreciation	158,251.18	128,118.19	127,406.53	126,953.20	122,753.18	109,718.66	114,083.87	146,041.92	157,623.60	326,122.58	354,600.00
6202	Interest Expense	35,586.77	27,329.73	18,851.67	9,507.76	2,106.09	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	1,338,170.90	1,425,165.91	1,517,611.96	1,414,774.57	1,348,255.07	1,673,565.46	1,139,258.55	1,159,096.33	1,372,629.05	1,768,586.55	2,030,284.00
	Change in Net Position	206,692.67	167,482.62	203,263.71	175,075.09	89,422.54	(125,049.58)	769,625.28	155,151.04	424,851.27	122,194.86	966,572.00

**Regional Water Line
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
	Customer Billings											
4001	Customer Billings	\$112,208.97	\$154,641.68	\$94,216.00	\$84,203.67	\$84,295.31	\$125,262.99	\$109,644.25	\$93,726.50	\$88,223.52	\$80,665.94	\$112,950.00
4005	Capital Billings	293,641.92	326,925.36	328,602.32	308,397.56	307,727.72	307,498.76	307,037.44	278,566.88	277,287.52	274,263.88	278,587.00
	Total Customer Billings	405,850.89	481,567.04	422,818.32	392,601.23	392,023.03	432,761.75	416,681.69	372,293.38	365,511.04	354,929.82	391,537.00
	Other Income											
4164	Miscellaneous	22.70	2.08	0.00	0.00	0.00	425.80	0.00	0.00	0.00	0.00	0.00
	Total Other Income	22.70	2.08	0.00	0.00	0.00	425.80	0.00	0.00	0.00	0.00	0.00
4201	Gain on Sale of Assets	0.00	0.00	0.00	0.00	260.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest Income											
4102	Investment Interest Income	774.17	819.39	711.02	630.48	434.28	506.13	590.74	3,899.35	8,773.53	8,622.74	2,000.00
	Total Interest Income	774.17	819.39	711.02	630.48	434.28	506.13	590.74	3,899.35	8,773.53	8,622.74	2,000.00
	Total Income	406,647.76	482,388.51	423,529.34	393,231.71	392,717.31	433,693.68	417,272.43	376,192.73	374,284.57	363,552.56	393,537.00
	Salaries											
5001-...	Administrative Wages	4,845.56	6,017.57	6,344.97	6,366.87	6,235.24	5,465.59	7,217.19	0.00	0.00	0.00	0.00
5001-...	Engineering Wages	6,071.76	13,358.19	19,847.30	6,099.64	7,058.93	5,317.29	6,857.55	5,125.41	4,054.81	7,383.16	8,892.00
5001-...	Telecom Wages	0.00	0.00	0.00	0.00	0.00	145.13	22.68	0.00	0.00	0.00	0.00
5001-...	WQ Wages	21,641.55	14,799.48	19,914.48	21,262.46	19,705.02	22,195.98	23,883.72	22,624.25	19,575.50	18,425.28	21,625.00
5002 -...	Overtime Wages	2,295.82	2,164.11	864.00	541.98	191.52	592.14	1,210.74	866.09	1,046.21	738.92	1,626.00
5005	On-Call Stipend	1,950.00	600.00	1,500.00	1,500.00	600.00	300.00	630.00	1,590.00	1,530.00	1,560.00	1,920.00
	Total Salaries	36,804.69	36,939.35	48,470.75	35,770.95	33,790.71	34,016.13	39,821.88	30,205.75	26,206.52	28,107.36	34,063.00
	Fringe Benefits											
5031 -...	FICA Expense	2,666.84	2,715.83	3,509.10	2,525.58	2,585.81	2,886.15	2,830.21	1,974.44	1,876.87	1,992.42	2,214.00
5032 -...	Pension Expense	5,351.28	6,504.30	9,291.64	6,496.88	3,438.41	7,801.65	7,235.30	3,321.71	3,545.28	8,234.65	5,078.00
5033...	Health Insurance	6,295.41	4,294.60	6,226.83	5,559.48	5,354.64	3,367.66	4,230.21	4,699.79	5,149.08	4,227.40	5,122.00
5034...	Workers Comp	747.41	1,023.84	1,943.06	829.68	736.06	820.54	1,354.48	1,170.28	1,168.33	959.78	1,667.00
5035 -...	Disability Insurance	17.55	17.52	18.72	17.04	18.00	28.46	20.76	16.07	15.75	16.49	98.00
5042 -...	Post Retire Overhead	3,848.75	4,244.95	5,176.91	3,666.04	3,818.26	3,743.34	4,489.76	2,854.04	2,378.79	2,544.00	2,828.00
	Total Fringe Benefits	18,927.24	18,801.04	26,166.26	19,094.70	15,951.18	18,647.80	20,160.72	14,036.33	14,134.10	17,974.74	17,007.00
	Operations & Maintenance											
5706	Shop Tools	490.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
5815	Chemicals	969.50	1,499.40	1,707.35	853.65	631.10	1,139.50	1,032.20	1,252.80	1,109.70	1,365.54	2,000.00
5902	Lab Fees	2,624.00	3,125.00	2,329.00	1,770.00	5,475.00	2,869.00	3,070.00	3,160.00	3,273.00	3,360.00	3,600.00
5904	SCADA	1,115.00	986.00	312.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6010	Cape Vincent Reserve	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00	700.00
	Total O & M	5,898.50	6,310.40	5,048.64	3,323.65	6,806.10	4,708.50	4,802.20	5,112.80	5,082.70	5,425.54	6,800.00

**Regional Water Line
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
6004	Water Purchases	135,199.52	168,917.61	118,277.57	96,880.84	132,076.47	155,039.16	115,589.60	93,906.36	79,091.00	83,079.60	112,950.00
	Office & Administrative											
5122	Public Info & Advertising	0.00	0.00	0.00	0.00	0.00	40.00	0.00	0.00	0.00	0.00	250.00
5202	Employee Mileage Reimbu...	119.21	94.95	172.90	71.38	12.08	0.00	9.63	0.00	0.00	0.00	0.00
5204	Empl. Meals & Incidental	23.00	23.00	23.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Office & Admin	142.21	117.95	195.90	71.38	12.08	40.00	9.63	0.00	0.00	0.00	250.00
	Utilities											
5802	Gas & Electric	21,929.39	26,202.63	26,677.21	19,349.67	16,604.84	18,256.24	21,687.56	20,283.72	18,716.06	21,635.12	28,895.00
	Total Utilities	21,929.39	26,202.63	26,677.21	19,349.67	16,604.84	18,256.24	21,687.56	20,283.72	18,716.06	21,635.12	28,895.00
	Professional Fees											
5924	Legal	40.00	0.00	164.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
	Total Professional Fees	40.00	0.00	164.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
	Repairs & Maintenance											
5804	Building Maintenance & Re...	3,814.75	3,844.32	2,685.70	2,413.50	2,748.41	1,333.88	3,316.47	496.45	8,889.15	2,332.85	4,000.00
5808	Site Maint & Repair	2,399.19	2,286.47	1,850.71	1,709.51	2,680.32	2,411.23	2,502.00	1,801.92	2,642.79	1,817.67	3,500.00
5812	Pipeline Maintenance	7,017.70	11,733.67	12,183.78	12,120.10	15,038.58	12,838.19	18,198.44	4,635.43	18,399.51	17,572.51	19,100.00
	Total Repairs & Maintena...	13,231.64	17,864.46	16,720.19	16,243.11	20,467.31	16,583.30	24,016.91	6,933.80	29,931.45	21,723.03	26,600.00
	Computer											
5128	Programming & Software	400.00	250.51	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5906	GIS	1,228.17	999.56	900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Computer	1,628.17	1,250.07	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6114	Insurance	2,343.64	3,000.00	4,638.74	3,573.35	4,018.86	4,938.14	4,911.95	4,517.70	4,938.84	4,917.05	5,000.00
6190...	Admin Allocation	2,055.06	2,409.42	2,539.44	2,453.79	2,448.88	2,212.94	3,409.27	11,648.00	17,193.15	18,474.15	17,426.00
6191...	Engineering Allocation	0.00	0.00	0.00	1,868.03	2,615.82	3,671.75	4,524.20	4,768.12	3,597.60	2,178.66	2,531.00
6208	NYS Administrative Asse...	2,438.00	2,841.00	2,723.00	2,526.00	2,482.00	2,472.00	2,358.00	2,072.00	2,102.00	1,939.00	1,987.00
8901...	Water Quality Allocation	8,360.97	6,452.52	6,774.36	5,739.91	4,978.15	5,478.96	6,850.16	6,203.50	5,503.59	5,195.33	6,665.00
7032	Depreciation	133,927.26	131,884.48	133,499.22	140,381.52	141,587.17	144,304.85	144,298.87	144,071.56	141,719.51	135,812.46	143,600.00
7002	Amortization	0.00	0.00	0.00	12,183.39	24,366.72	24,366.72	24,366.72	24,366.72	24,366.75	24,366.78	24,400.00
6202	Interest Expense	60,769.27	59,404.21	57,977.72	65,385.21	70,993.13	68,848.99	66,621.36	64,306.88	61,902.02	59,403.06	56,806.00
	Total Expenses	443,695.56	482,395.14	451,073.00	424,845.50	479,199.42	503,585.48	483,429.03	432,433.24	434,485.29	430,231.88	485,480.00
	Change in Net Position	(37,047.80)	(6.63)	(27,543.66)	(31,613.79)	(86,482.11)	(69,891.80)	(66,156.60)	(56,240.51)	(60,200.72)	(66,679.32)	(91,943.00)

**Water Sewer Contracts
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
Customer Billings												
4001	Customer Billings	\$986,345.02	\$986,007.50	\$1,126,920.26	\$760,281.38	\$715,511.18	\$676,165.78	\$741,048.14	\$789,891.73	\$782,810.17	\$861,529.17	\$942,077.50
	Total Customer Billings	986,345.02	986,007.50	1,126,920.26	760,281.38	715,511.18	676,165.78	741,048.14	789,891.73	782,810.17	861,529.17	942,077.50
Other Income												
4164	Miscellaneous	0.00	0.00	0.00	0.00	0.00	26.19	0.00	0.00	0.00	0.00	0.00
	Total Other Income	0.00	0.00	0.00	0.00	0.00	26.19	0.00	0.00	0.00	0.00	0.00
	Total Income	986,345.02	986,007.50	1,126,920.26	760,281.38	715,511.18	676,191.97	741,048.14	789,891.73	782,810.17	861,529.17	942,077.50
Salaries												
5001-...	Administrative Wages	9,112.20	8,697.62	8,577.69	5,745.94	7,075.30	7,500.13	3,731.27	0.00	0.00	0.00	0.00
5001-...	Engineering Wages	65,932.00	108,170.41	242,250.59	3,114.27	3,168.48	7,844.03	12,549.87	15,728.33	10,043.81	17,345.00	18,377.00
5001-...	MMF Wages	0.00	0.00	311.04	0.00	73.32	0.00	0.00	0.00	0.00	0.00	0.00
5001-...	WQ Wages	307,213.22	342,952.91	292,598.37	289,671.50	251,023.95	286,794.57	286,085.85	377,346.80	307,525.99	311,521.18	342,867.50
5002 -...	Overtime Wages	42,956.27	53,291.78	60,712.60	60,014.68	59,518.60	66,243.67	78,250.16	87,967.25	76,811.96	83,984.19	86,662.00
5005	On-Call Stipend	8,100.00	7,950.00	7,950.00	7,800.00	7,950.00	7,800.00	7,650.00	8,100.00	7,650.00	7,800.00	8,400.00
	Total Salaries	433,313.69	521,062.72	612,400.29	366,346.39	328,809.65	376,182.40	388,267.15	489,142.38	402,031.76	420,650.37	456,306.50
Fringe Benefits												
5031 -...	FICA Expense	31,459.27	38,846.15	44,562.28	26,503.14	25,356.59	28,496.48	27,828.98	32,254.34	28,729.49	29,927.03	30,055.44
5032 -...	Pension Expense	62,941.40	92,233.30	115,871.85	67,499.64	42,954.46	75,343.53	69,740.56	54,527.32	54,924.19	123,883.89	66,735.28
5033...	Health Insurance	71,421.23	55,680.04	79,317.65	52,712.68	35,294.40	36,895.28	40,527.64	57,541.82	54,196.30	53,311.09	68,767.50
5034...	Workers Comp	8,799.54	11,968.35	20,354.45	25,886.77	26,075.66	27,768.62	30,194.51	31,825.60	27,194.54	20,769.12	29,031.25
5035 -...	Disability Insurance	191.42	199.92	210.60	176.04	153.96	208.67	205.13	169.60	184.83	178.04	1,372.00
5042 -...	Post Retire Overhead	49,525.66	66,245.03	79,860.57	51,542.46	49,969.81	54,429.40	53,280.47	52,061.24	34,535.25	35,222.25	39,870.00
	Total Fringe Benefits	224,338.52	265,172.79	340,177.40	224,320.73	179,804.88	223,141.98	221,777.29	228,379.92	199,764.60	263,291.42	235,831.47
Operations & Maintenance												
5704	O&M Supplies	0.00	0.00	0.00	150.78	0.00	35.63	0.00	0.00	0.00	0.00	500.00
5770	Other Tool, Equip & O&M	0.00	0.00	0.00	436.40	0.00	0.00	0.00	264.00	0.00	0.00	500.00
5930	Environmental	0.00	10,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8090	Purchases for Resale	145,861.95	74,454.03	46,719.76	32,738.02	14,083.16	6,711.50	10,947.44	15,905.24	27,474.16	35,203.34	50,000.00
	Total O & M	145,861.95	84,454.03	46,719.76	33,325.20	14,083.16	6,747.13	10,947.44	16,169.24	27,474.16	35,203.34	51,000.00
Office & Administrative												
5053	Misc Employee Costs	94.15	72.98	0.00	0.00	0.00	0.00	2.75	0.00	10.75	0.00	0.00
5202	Employee Mileage Reimbu...	2,536.47	4,682.02	6,753.76	1,406.51	113.87	82.73	83.46	44.15	0.00	89.60	500.00
5204	Empl. Meals & Incidental	427.00	554.00	563.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5270	Travel & Meeting Expense	0.00	0.00	0.00	0.00	0.00	200.75	111.75	134.25	73.00	0.00	300.00
	Total Office & Admin	3,057.62	5,309.00	7,316.76	1,406.51	113.87	283.48	197.96	178.40	83.75	89.60	800.00

**Water Sewer Contracts
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
	Professional Fees											
5924	Legal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00	0.00	0.00	0.00
	Total Professional Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00	0.00	0.00	0.00
6114	Insurance	5,713.41	6,383.59	7,233.55	5,911.49	7,341.83	7,654.11	9,776.42	13,406.06	16,102.09	18,379.36	18,300.00
6190...	Admin Allocation	6,224.68	3,009.97	3,212.95	2,432.13	3,059.92	3,531.63	2,719.83	27,726.00	37,499.24	38,120.33	36,745.00
6191...	Engineering Allocation	0.00	0.00	0.00	206.59	370.97	642.81	12,634.36	12,344.14	10,221.98	11,164.04	10,551.00
6208	NYS Administrative Asse...	5,943.00	6,131.00	6,505.00	3,562.00	4,465.00	3,891.00	4,002.00	4,110.00	4,437.00	4,861.00	4,982.00
8901...	Water Quality Allocation	118,103.32	113,689.62	114,089.01	109,204.89	91,517.26	99,877.25	103,234.78	127,907.96	104,416.60	102,915.66	113,636.00
	Total Expenses	942,556.19	1,005,212.72	1,137,654.72	746,715.93	629,566.54	721,951.79	753,557.23	919,664.10	802,031.18	894,675.12	928,151.97
	Change in Net Position	43,788.83	(19,205.22)	(10,734.46)	13,565.45	85,944.64	(45,759.82)	(12,509.09)	(129,772.37)	(19,221.01)	(33,145.95)	13,925.53

**Engineering
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
	Customer Billings											
4001	Customer Billings	\$0.00	\$0.00	\$0.00	\$563,156.96	\$624,594.38	\$829,484.61	\$1,062,118.41	\$1,231,125.65	\$1,444,830.58	\$1,151,971.12	\$1,228,271.00
	Total Customer Billings	0.00	0.00	0.00	563,156.96	624,594.38	829,484.61	1,062,118.41	1,231,125.65	1,444,830.58	1,151,971.12	1,228,271.00
	Grant Revenue											
4181	Federal Grant Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,505.00	8,995.00	1,462.50	0.00
4184	Other Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	438.24	0.00	0.00	0.00
	Total Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,943.24	8,995.00	1,462.50	0.00
	Total Income	0.00	0.00	0.00	563,156.96	624,594.38	829,484.61	1,062,118.41	1,249,068.89	1,453,825.58	1,153,433.62	1,228,271.00
	Salaries											
5001-...	Administrative Wages	0.00	0.00	0.00	6,744.52	6,383.86	4,756.11	7,685.95	0.00	0.00	0.00	0.00
5001-...	Engineering Wages	0.00	0.00	0.00	298,804.89	357,981.17	500,897.43	621,705.99	725,185.18	740,351.62	624,992.51	704,088.00
5001-...	Telecom Wages	0.00	0.00	0.00	0.00	1,213.34	7,051.00	15,829.55	15,536.67	0.00	0.00	0.00
5001-...	Regional Development Wa...	0.00	0.00	0.00	0.00	193.38	894.00	979.49	2,582.29	0.00	0.00	0.00
5001-...	MMF Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	650.88	0.00
5001-...	WQ Wages	0.00	0.00	0.00	1,641.85	323.94	604.46	497.90	442.63	2,190.58	173.36	0.00
5002 -...	Overtime Wages	0.00	0.00	0.00	232.98	246.22	136.78	1,061.63	871.63	2,063.24	363.50	0.00
	Total Salaries	0.00	0.00	0.00	307,424.24	366,341.91	514,339.78	647,760.51	744,618.40	744,605.44	626,180.25	704,088.00
	Fringe Benefits											
5031 -...	FICA Expense	0.00	0.00	0.00	25,947.15	23,911.37	36,787.79	46,657.63	54,181.73	53,537.60	43,848.54	45,832.00
5032 -...	Pension Expense	0.00	0.00	0.00	62,175.74	38,768.15	94,092.36	112,067.26	88,495.03	93,339.39	162,288.41	87,744.00
5033...	Health Insurance	0.00	0.00	0.00	28,899.11	21,687.48	41,467.39	50,989.56	98,509.07	114,710.73	91,876.01	104,971.00
5034...	Workers Comp	0.00	0.00	0.00	903.24	1,309.73	1,492.39	1,408.50	13,570.86	32,395.92	19,910.40	27,545.00
5035 -...	Disability Insurance	0.00	0.00	0.00	14.28	183.96	281.86	286.48	633.33	373.37	430.64	1,617.00
5042 -...	Post Retire Overhead	0.00	0.00	0.00	35,137.77	31,472.63	47,124.99	56,753.80	57,880.29	56,861.79	45,956.31	46,975.00
5054	Employee Physicals & Scr...	0.00	0.00	0.00	186.50	614.50	419.50	256.25	841.75	364.00	246.25	1,200.00
	Total Fringe Benefits	0.00	0.00	0.00	153,263.79	117,947.82	221,666.28	268,419.48	314,112.06	351,582.80	364,556.56	315,884.00
	Operations & Maintenance											
5403	Safety Equipment & Supplies	0.00	0.00	0.00	1,048.98	2,754.56	1,356.35	2,028.36	1,108.44	1,289.78	433.81	1,000.00
5712	Purchased Maintenance &...	0.00	0.00	0.00	5,129.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5904	SCADA	0.00	0.00	0.00	15,674.87	15,468.87	24,129.55	25,304.60	22,717.22	16,903.01	21,377.91	19,550.00
8090	Purchases for Resale	0.00	0.00	0.00	47,016.51	33,405.87	22,840.54	71,025.98	79,806.59	90,857.60	56,786.55	63,500.00
	Total O & M	0.00	0.00	0.00	68,869.36	51,629.30	48,326.44	98,358.94	103,632.25	109,050.39	78,598.27	84,050.00
	Office & Administrative											
5053	Misc Employee Costs	0.00	0.00	0.00	211.00	0.00	1,029.87	546.00	730.82	219.25	1,163.20	800.00
5102	Office Rent	0.00	0.00	0.00	0.00	11,592.00	11,594.04	11,594.04	12,716.04	10,761.00	10,761.00	5,389.00

**Engineering
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
5104	Office Supplies	0.00	0.00	0.00	0.00	1,984.78	2,506.93	2,716.86	863.74	1,547.38	578.25	2,500.00
5112	Telephone	0.00	0.00	0.00	1,972.57	2,497.82	2,619.74	2,735.47	3,022.59	3,656.26	3,134.23	1,960.00
5114	Cellular Services	0.00	0.00	0.00	6,286.69	5,732.69	5,048.67	6,070.66	6,947.94	5,690.07	5,808.87	6,800.00
5120	Dues & Subscriptions	0.00	0.00	0.00	447.00	810.02	681.00	405.00	913.00	618.00	860.00	1,100.00
5122	Public Info & Advertising	0.00	0.00	0.00	553.64	1,652.90	3,228.43	3,850.79	4,345.02	0.00	1,600.00	2,500.00
5130	Office Equipment	0.00	0.00	0.00	0.00	6,385.66	5,832.84	8,463.37	3,075.95	2,796.39	445.00	3,500.00
5202	Employee Mileage Reimbu...	0.00	0.00	0.00	5,326.13	10,158.90	15,191.46	14,757.50	19,026.40	16,518.33	5,953.51	9,500.00
5204	Empl. Meals & Incidental	0.00	0.00	0.00	403.00	1,957.00	905.01	691.03	1,958.81	453.30	871.89	4,000.00
5206	Empl. Lodging	0.00	0.00	0.00	206.40	978.00	479.00	2,012.00	6,612.00	1,715.00	2,252.48	6,600.00
5312	Continuing Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,600.00
5370	Training & Development	0.00	0.00	0.00	750.85	3,109.90	744.90	4,326.80	8,021.07	7,994.00	5,179.45	10,000.00
5402	Employee Uniforms	0.00	0.00	0.00	0.00	908.00	233.00	486.00	633.90	753.00	1,155.90	1,600.00
	Total Office & Admin	0.00	0.00	0.00	16,157.28	47,767.67	50,094.89	58,655.52	68,867.28	52,721.98	39,763.78	60,849.00
	Professional Fees											
5924	Legal	0.00	0.00	0.00	2,500.00	0.00	203.40	0.00	0.00	29,426.88	0.00	2,000.00
	Total Professional Fees	0.00	0.00	0.00	2,500.00	0.00	203.40	0.00	0.00	29,426.88	0.00	2,000.00
	Automobile											
5601	Auto/Light Truck Rep. & M...	0.00	0.00	0.00	777.81	1,104.32	479.76	1,040.21	2,427.47	479.76	2,043.92	2,500.00
5602	Auto/Light Truck Fuel	0.00	0.00	0.00	4,648.94	3,380.38	3,611.73	3,609.44	4,265.06	3,265.01	2,165.18	4,000.00
5603	Auto/Light Truck Rental/Le...	0.00	0.00	0.00	8,705.16	9,698.64	10,576.52	12,164.04	12,164.04	8,600.04	5,200.00	6,700.00
5604	Parts & Supplies	0.00	0.00	0.00	0.00	244.00	0.00	0.00	0.00	0.00	0.00	0.00
5605	Vehicle Ins	0.00	0.00	0.00	1,975.25	1,307.37	2,223.20	2,182.96	2,197.27	1,195.88	3,060.78	2,200.00
	Total Automobile	0.00	0.00	0.00	16,107.16	15,734.71	16,891.21	18,996.65	21,053.84	13,540.69	12,469.88	15,400.00
	Computer											
5124	Computer Equipment	0.00	0.00	0.00	3,543.00	7,398.45	4,843.49	6,385.46	3,059.58	5,020.61	6,420.80	6,000.00
5128	Programming & Software	0.00	0.00	0.00	0.00	1,747.00	790.42	2,500.00	9,667.78	11.10	978.12	1,200.00
5906	GIS	0.00	0.00	0.00	24,828.75	34,379.11	38,914.18	40,065.42	42,045.51	34,220.54	28,239.24	29,200.00
	Total Computer	0.00	0.00	0.00	28,371.75	43,524.56	44,548.09	48,950.88	54,772.87	39,252.25	35,638.16	36,400.00
6114	Insurance	0.00	0.00	0.00	4,927.52	5,712.11	9,876.27	13,487.84	24,077.03	24,687.51	26,462.19	26,300.00
6190...	Admin Allocation	0.00	0.00	0.00	2,390.81	2,441.14	1,995.02	3,534.89	42,870.00	53,703.05	57,833.25	55,784.00
6191...	Engineering Allocation	0.00	0.00	0.00	(68,851.47)	(90,088.49)	(86,314.22)	(85,882.43)	(96,570.33)	(67,192.98)	(80,695.85)	(79,552.00)
6208	NYS Administrative Asse...	0.00	0.00	0.00	3,484.00	3,445.00	4,908.00	5,516.00	7,378.00	6,535.00	6,994.00	7,173.00
8901...	Water Quality Allocation	0.00	0.00	0.00	0.00	163.17	246.46	375.15	255.14	1,184.00	139.40	0.00
7032	Depreciation	0.00	0.00	0.00	0.00	7,127.36	22,256.98	26,522.06	27,217.26	34,865.10	27,737.75	12,700.00
	Total Expenses	0.00	0.00	0.00	534,644.44	571,746.26	849,038.60	1,104,695.49	1,312,283.80	1,393,962.11	1,195,677.64	1,241,076.00
	Change in Net Position	0.00	0.00	0.00	28,512.52	52,848.12	(19,553.99)	(42,577.08)	(63,214.91)	59,863.47	(42,244.02)	(12,805.00)

**Regional Development
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
	Customer Billings											
4001	Customer Billings	\$98,420.46	\$92,935.38	\$137,342.50	\$128,964.78	\$143,589.87	\$186,015.30	\$216,280.74	\$222,185.58	\$145,500.47	\$141,016.80	\$134,876.00
	Total Customer Billings	98,420.46	92,935.38	137,342.50	128,964.78	143,589.87	186,015.30	216,280.74	222,185.58	145,500.47	141,016.80	134,876.00
	Grant Revenue											
4181	Federal Grant Income	40,465.00	47,285.00	0.00	0.00	0.00	180,472.43	328,619.77	109,584.04	214,514.58	95,515.40	154,211.00
4183	NY State Grants	0.00	3,000,000.00	4,000,000.00	506,000.00	798,000.00	1,493,000.41	2,037,703.34	1,945,719.20	2,164,333.97	759,605.05	983,581.00
4184	Other Grants	1,000,000.00	0.00	0.00	400,000.00	0.00	0.00	0.00	0.00	0.00	0.00	40,000.00
	Total Grant Revenue	1,040,465.00	3,047,285.00	4,000,000.00	906,000.00	798,000.00	1,673,472.84	2,366,323.11	2,055,303.24	2,378,848.55	855,120.45	1,177,792.00
4104	Loan Interest Income	572,031.62	568,405.95	504,468.15	543,871.46	639,583.05	664,527.51	617,971.80	661,274.95	635,971.21	478,171.51	564,000.00
	Other Income											
4162	Processing Fees	0.00	0.00	0.00	10,500.00	0.00	26,265.00	46,617.00	39,355.00	39,950.00	12,600.00	10,000.00
4164	Miscellaneous	34,856.99	60,712.46	2,882.41	9,698.09	34,187.66	40,115.65	40,826.16	29,585.70	7,717.42	7,258.83	10,550.00
4185	Grant Recapture	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,350.00	0.00	0.00
4190	Recovery of Bad Debts	5,875.00	21.90	0.00	0.00	0.00	60,424.16	17,392.00	22,317.89	0.00	13,763.38	0.00
	Total Other Income	40,731.99	60,734.36	2,882.41	20,198.09	34,187.66	126,804.81	104,835.16	91,258.59	64,017.42	33,622.21	20,550.00
	Interest Income											
4102	Investment Interest Income	44,531.33	24,955.12	21,648.80	30,092.95	81,966.38	135,267.19	162,283.17	220,599.35	291,044.17	139,599.49	198,043.00
4106...	Trustee Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61.32	0.00	0.00	0.00
4202...	Mark to Market Adjustment	0.00	0.00	0.00	314.55	18,292.77	(39,479.89)	(23,261.88)	38,236.80	18,806.22	(29,600.46)	0.00
	Total Interest Income	44,531.33	24,955.12	21,648.80	30,407.50	100,259.15	95,787.30	139,021.29	258,897.47	309,850.39	109,999.03	198,043.00
	Total Income	1,796,180.40	3,794,315.81	4,666,341.86	1,629,441.83	1,715,619.73	2,746,607.76	3,444,432.10	3,288,919.83	3,534,188.04	1,617,930.00	2,095,261.00
	Salaries											
5001-...	Administrative Wages	231,873.51	217,377.83	226,478.79	234,361.05	208,869.78	58,206.43	58,445.64	9,972.40	16,052.90	12,487.14	17,585.00
5001-...	Engineering Wages	0.00	0.00	6,251.26	6,324.22	12,970.40	28,611.69	78,457.11	64,661.40	24,258.44	12,092.67	22,453.00
5001-...	Telecom Wages	0.00	0.00	381.52	0.00	0.00	1,811.99	1,815.51	0.00	0.00	0.00	0.00
5001-...	Regional Development Wa...	0.00	0.00	0.00	0.00	57,793.75	275,012.23	273,691.36	292,711.42	312,180.79	307,794.81	347,175.00
5002 -...	Overtime Wages	0.00	0.00	0.00	7.49	0.00	33.54	82.46	0.00	17.82	0.00	0.00
	Total Salaries	231,873.51	217,377.83	233,111.57	240,692.76	279,633.93	363,675.88	412,492.08	367,345.22	352,509.95	332,374.62	387,213.00
	Fringe Benefits											
5031 -...	FICA Expense	16,634.43	15,378.62	16,338.84	16,737.88	20,034.65	24,545.34	28,840.86	24,523.39	23,768.34	22,343.09	25,246.00
5032 -...	Pension Expense	34,327.86	40,967.71	49,344.65	47,466.63	38,476.04	74,920.27	81,676.10	48,996.02	54,750.16	111,076.06	63,855.00
5033...	Health Insurance	39,790.54	24,451.21	27,996.30	30,221.27	36,923.98	38,976.86	42,922.52	51,098.00	56,095.72	51,474.12	57,204.00
5034...	Workers Comp	359.35	181.77	349.42	458.44	832.51	749.74	821.61	709.18	728.97	452.41	739.00
5035 -...	Disability Insurance	174.38	137.88	135.00	143.76	143.04	372.78	299.65	303.49	302.17	375.47	1,255.00
5042 -...	Post Retire Overhead	19,282.00	21,350.46	23,298.08	22,568.06	24,766.38	31,963.71	35,971.03	26,039.23	25,226.85	22,223.55	25,667.00
	Total Fringe Benefits	110,568.56	102,467.65	117,462.29	117,596.04	121,176.60	171,528.70	190,531.77	151,669.31	160,872.21	207,944.70	173,966.00

**Regional Development
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
Operations & Maintenance												
6110	Marketing	20,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	5,000.00
8090	Purchases for Resale	24.90	682.87	645.80	5,710.33	4,103.70	8,323.20	10,982.00	6,260.00	500.00	6,400.00	7,000.00
	Total O & M	20,024.90	5,682.87	5,645.80	10,710.33	9,103.70	13,323.20	15,982.00	11,260.00	5,500.00	6,400.00	12,000.00
6006	Host Community Benefits	0.00	0.00	0.00	0.00	0.00	20,757.52	20,757.72	59,297.16	88,942.88	103,765.74	133,411.00
Office & Administrative												
5053	Misc Employee Costs	82.00	10.74	0.00	0.00	0.00	(10.00)	0.00	0.00	0.00	0.00	0.00
5104	Office Supplies	190.89	0.00	114.00	0.00	114.00	0.00	114.00	0.00	0.00	0.00	0.00
5114	Cellular Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,460.30	800.00
5120	Dues & Subscriptions	765.00	40.00	125.00	125.00	625.00	625.00	625.00	625.00	125.00	625.00	625.00
5122	Public Info & Advertising	1,576.06	364.04	1,786.29	738.22	1,449.55	1,468.36	1,870.02	220.76	230.12	289.00	1,850.00
5170	Other Office Expenses	0.00	0.00	0.00	0.00	4,238.50	0.00	0.00	0.00	0.00	0.00	0.00
5172	Filing Fees	0.00	250.00	260.00	540.00	790.00	280.00	560.00	580.00	580.00	600.00	600.00
5202	Employee Mileage Reimbu...	1,192.11	510.95	1,044.02	1,019.91	1,072.35	4,159.16	3,306.33	1,277.93	443.00	609.54	2,000.00
5204	Empl. Meals & Incidental	1,188.52	1,121.25	1,246.25	1,259.00	1,231.50	823.47	355.18	532.09	350.02	0.00	1,525.00
5206	Empl. Lodging	3,360.83	2,720.95	2,961.46	3,977.79	4,606.13	4,071.99	2,955.41	3,780.11	2,280.06	0.00	2,800.00
5270	Travel & Meeting Expense	822.19	60.60	1,084.50	1,449.02	2,262.08	2,508.23	1,370.58	4,459.68	611.74	600.00	1,850.00
5312	Continuing Education	0.00	238.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5370	Training & Development	1,160.00	789.00	1,500.00	1,000.00	95.00	1,490.00	55.00	0.00	1,749.00	99.00	7,000.00
5570	Other General Expense	828.98	441.29	570.80	492.73	515.06	476.61	896.11	369.64	1,293.90	1,191.25	3,050.00
	Total Office & Admin	11,166.58	6,546.82	10,692.32	10,601.67	16,999.17	15,892.82	12,107.63	11,845.21	7,662.84	5,474.09	22,100.00
Professional Fees												
5924	Legal	6,426.93	2,695.90	2,131.55	2,370.00	696.50	2,248.50	2,646.55	2,323.90	6,480.95	3,318.00	15,000.00
5926	Investment Banking Fees	2,730.70	2,354.98	703.95	831.38	6,567.64	6,762.92	7,240.73	7,231.08	7,795.79	7,440.87	12,769.00
5970	Consulting	6,959.30	22,950.00	18,703.18	15,012.40	93,500.00	199,120.45	245,109.00	69,429.56	117,020.40	61,725.16	203,500.00
	Total Professional Fees	16,116.93	28,000.88	21,538.68	18,213.78	100,764.14	208,131.87	254,996.28	78,984.54	131,297.14	72,484.03	231,269.00
Computer												
5124	Computer Equipment	0.00	0.00	0.00	0.00	1,396.32	0.00	0.00	0.00	0.00	0.00	0.00
6108	Web Page Design & Maint...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	750.00	750.00
	Total Computer	0.00	0.00	0.00	0.00	1,396.32	0.00	0.00	0.00	0.00	750.00	750.00
6122	Bad Debt Expense	0.00	0.00	0.00	250,000.00	0.00	0.00	245,149.93	0.00	499,921.46	(20,800.09)	0.00
6120	Grants	0.00	700.00	0.00	0.00	0.00	631,753.16	524,871.32	732,672.04	731,174.64	1,162,315.66	304,570.00
6190...	Admin Allocation	90,159.51	88,595.07	103,321.50	99,924.96	116,991.32	34,462.97	40,517.90	132,226.00	152,342.64	165,978.49	164,317.00
6191...	Engineering Allocation	0.00	0.00	0.00	359.78	1,185.91	2,662.27	11,183.64	8,330.92	5,306.24	2,347.41	3,763.00
6202	Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,277.79	0.00	0.00
	Total Expenses	479,909.99	449,371.12	491,772.16	748,099.32	647,251.09	1,462,188.39	1,728,590.27	1,553,630.40	2,137,807.79	2,039,034.65	1,433,359.00

**Regional Development
Change In Net Assets**

<u>GL Acct</u>	<u>Account Description</u>	<u>ACTUAL 3/31/2012</u>	<u>ACTUAL 3/31/2013</u>	<u>ACTUAL 3/31/2014</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>ACTUAL 3/31/2019</u>	<u>ACTUAL 3/31/2020</u>	<u>ACTUAL 3/31/2021</u>	<u>BUDGET 3/31/2022</u>
	Change in Net Position	<u>1,316,270.41</u>	<u>3,344,944.69</u>	<u>4,174,569.70</u>	<u>881,342.51</u>	<u>1,068,368.64</u>	<u>1,284,419.37</u>	<u>1,715,841.83</u>	<u>1,735,289.43</u>	<u>1,396,380.25</u>	<u>(421,104.65)</u>	<u>661,902.00</u>

**RD Contracts
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
Customer Billings												
4001	Customer Billings	\$93,475.46	\$87,990.38	\$132,397.50	\$123,924.84	\$138,644.87	\$181,070.30	\$212,200.74	\$218,105.58	\$141,620.47	\$137,136.80	\$131,576.00
	Total Customer Billings	93,475.46	87,990.38	132,397.50	123,924.84	138,644.87	181,070.30	212,200.74	218,105.58	141,620.47	137,136.80	131,576.00
Grant Revenue												
4181	Federal Grant Income	0.00	0.00	0.00	0.00	0.00	180,472.43	328,619.77	109,584.04	214,514.58	95,515.40	154,211.00
4183	NY State Grants	0.00	0.00	0.00	0.00	0.00	31,494.09	14,709.83	93,220.98	325,576.19	126,062.87	233,581.00
	Total Grant Revenue	0.00	0.00	0.00	0.00	0.00	211,966.52	343,329.60	202,805.02	540,090.77	221,578.27	387,792.00
Other Income												
4162	Processing Fees	0.00	0.00	0.00	0.00	0.00	10,400.00	13,300.00	4,450.00	12,725.00	0.00	2,500.00
4164	Miscellaneous	0.00	80.89	0.00	0.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Other Income	0.00	80.89	0.00	0.18	0.00	10,400.00	13,300.00	4,450.00	12,725.00	0.00	2,500.00
	Total Income	93,475.46	88,071.27	132,397.50	123,925.02	138,644.87	403,436.82	568,830.34	425,360.60	694,436.24	358,715.07	521,868.00
Salaries												
5001-...	Administrative Wages	48,543.48	43,100.03	53,807.49	58,120.13	47,119.58	23,288.71	25,559.79	9,972.40	16,052.90	12,487.14	17,585.00
5001-...	Engineering Wages	0.00	0.00	6,251.26	6,324.22	12,896.10	28,611.69	78,299.36	64,661.40	24,258.44	12,092.67	22,453.00
5001-...	Telecom Wages	0.00	0.00	0.00	0.00	0.00	494.33	1,746.89	0.00	0.00	0.00	0.00
5001-...	Regional Development Wa...	0.00	0.00	0.00	0.00	16,972.36	117,712.66	128,253.34	131,021.81	150,413.64	143,227.69	175,804.00
5002 -...	Overtime Wages	0.00	0.00	0.00	0.00	0.00	0.00	66.23	0.00	17.82	0.00	0.00
	Total Salaries	48,543.48	43,100.03	60,058.75	64,444.35	76,988.04	170,107.39	233,925.61	205,655.61	190,742.80	167,807.50	215,842.00
Fringe Benefits												
5031 -...	FICA Expense	3,482.47	3,049.16	4,220.08	4,458.40	5,612.05	11,544.63	16,450.89	13,601.99	13,075.39	11,327.73	13,813.00
5032 -...	Pension Expense	7,186.65	8,122.77	12,594.85	12,505.43	10,518.80	34,635.23	45,241.08	26,339.32	29,524.12	55,821.73	33,341.00
5033...	Health Insurance	8,547.45	5,555.90	7,771.23	8,639.57	11,355.80	20,472.34	24,490.94	31,420.82	31,563.96	28,584.96	35,275.00
5034...	Workers Comp	75.23	30.27	90.11	125.82	303.99	354.00	462.91	402.80	407.85	223.58	448.00
5035 -...	Disability Insurance	46.23	19.68	23.64	25.44	27.96	218.27	189.02	243.36	239.30	310.67	899.00
5042 -...	Post Retire Overhead	4,345.89	4,941.58	6,322.91	6,343.05	7,177.00	16,843.88	23,457.55	17,834.99	15,086.55	12,309.96	15,345.00
	Total Fringe Benefits	23,683.92	21,719.36	31,022.82	32,097.71	34,995.60	84,068.35	110,292.39	89,843.28	89,897.17	108,578.63	99,121.00
Operations & Maintenance												
8090	Purchases for Resale	24.90	682.87	645.80	5,710.33	4,103.70	8,323.20	10,982.00	6,260.00	500.00	6,400.00	7,000.00
	Total O & M	24.90	682.87	645.80	5,710.33	4,103.70	8,323.20	10,982.00	6,260.00	500.00	6,400.00	7,000.00
Office & Administrative												
5053	Misc Employee Costs	0.00	0.00	0.00	0.00	0.00	(10.00)	0.00	0.00	0.00	0.00	0.00
5104	Office Supplies	190.89	0.00	114.00	0.00	114.00	0.00	114.00	0.00	0.00	0.00	0.00
5122	Public Info & Advertising	107.28	125.04	247.13	228.98	274.83	570.00	1,255.02	220.76	230.12	289.00	500.00

**RD Contracts
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
5172	Filing Fees	0.00	0.00	260.00	540.00	790.00	280.00	560.00	580.00	580.00	600.00	600.00
5202	Employee Mileage Reimbu...	590.59	15.54	617.43	655.20	692.06	3,431.55	2,932.89	1,047.39	75.40	609.54	1,000.00
5204	Empl. Meals & Incidental	609.64	124.00	88.00	34.50	72.00	391.54	69.11	457.94	145.27	0.00	150.00
5206	Empl. Lodging	811.00	192.00	0.00	0.00	0.00	1,625.98	232.00	2,573.12	488.34	0.00	500.00
5270	Travel & Meeting Expense	12.00	4.00	0.00	0.00	0.00	1,263.19	759.95	3,850.25	365.47	300.00	500.00
5370	Training & Development	0.00	0.00	0.00	0.00	0.00	1,490.00	0.00	0.00	1,400.00	0.00	2,300.00
5570	Other General Expense	354.10	0.00	0.00	0.00	72.06	0.00	0.00	0.00	50.00	170.00	1,000.00
	Total Office & Admin	2,675.50	460.58	1,326.56	1,458.68	2,014.95	9,042.26	5,922.97	8,729.46	3,334.60	1,968.54	6,550.00
	Professional Fees											
5924	Legal	0.00	287.00	690.00	270.00	0.00	0.00	0.00	250.00	0.00	0.00	500.00
5970	Consulting	446.90	0.00	6,000.00	0.00	0.00	140,270.45	222,109.00	37,979.56	77,020.40	29,450.16	102,700.00
	Total Professional Fees	446.90	287.00	6,690.00	270.00	0.00	140,270.45	222,109.00	38,229.56	77,020.40	29,450.16	103,200.00
6120	Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,891.00	282,018.66	65,178.16	79,570.00
6190...	Admin Allocation	20,769.36	19,868.68	25,999.50	26,517.33	30,528.21	12,819.21	16,189.27	28,368.00	31,765.42	34,082.86	6,032.00
6191...	Engineering Allocation	0.00	0.00	0.00	359.78	1,178.03	2,662.27	11,168.51	8,330.92	5,306.24	2,347.41	3,763.00
	Total Expenses	96,144.06	86,118.52	125,743.43	130,858.18	149,808.53	427,293.13	610,589.75	413,307.83	680,585.29	415,813.26	521,078.00
	Change in Net Position	(2,668.60)	1,952.75	6,654.07	(6,933.16)	(11,163.66)	(23,856.31)	(41,759.41)	12,052.77	13,850.95	(57,098.19)	790.00

**Affordable Housing Program
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
	Customer Billings											
4001	Customer Billings	\$4,945.00	\$4,945.00	\$4,945.00	\$5,039.94	\$4,945.00	\$4,945.00	\$4,080.00	\$4,080.00	\$3,880.00	\$3,880.00	\$3,300.00
	Total Customer Billings	4,945.00	4,945.00	4,945.00	5,039.94	4,945.00	4,945.00	4,080.00	4,080.00	3,880.00	3,880.00	3,300.00
	Grant Revenue											
4183	NY State Grants	0.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Grant Revenue	0.00	3,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4104	Loan Interest Income	358,883.77	365,872.40	359,631.12	371,108.30	377,563.38	405,714.79	368,376.90	352,692.17	323,132.74	240,922.53	219,000.00
	Other Income											
4164	Miscellaneous	2,000.00	60,480.00	2,843.55	5,839.61	14,522.82	35,461.21	34,225.88	24,031.09	24.77	0.00	5,000.00
4190	Recovery of Bad Debts	0.00	21.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Other Income	2,000.00	60,501.90	2,843.55	5,839.61	14,522.82	35,461.21	34,225.88	24,031.09	24.77	0.00	5,000.00
	Interest Income											
4102	Investment Interest Income	26,243.94	14,577.68	12,396.21	11,305.15	20,791.83	40,798.88	76,377.42	100,815.94	124,804.27	83,398.10	68,800.00
4202...	Mark to Market Adjustment	0.00	0.00	0.00	0.00	(136.03)	(15,192.63)	(18,082.97)	23,766.84	19,225.62	(19,274.63)	0.00
	Total Interest Income	26,243.94	14,577.68	12,396.21	11,305.15	20,655.80	25,606.25	58,294.45	124,582.78	144,029.89	64,123.47	68,800.00
	Total Income	392,072.71	3,445,896.98	379,815.88	393,293.00	417,687.00	471,727.25	464,977.23	505,386.04	471,067.40	308,926.00	296,100.00
	Salaries											
5001-...	Administrative Wages	66,502.91	109,326.26	108,332.98	115,998.43	99,584.08	19,671.98	16,502.07	0.00	0.00	0.00	0.00
5001-...	Engineering Wages	0.00	0.00	0.00	0.00	0.00	0.00	157.75	0.00	0.00	0.00	0.00
5001-...	Telecom Wages	0.00	0.00	190.76	0.00	0.00	653.16	34.31	0.00	0.00	0.00	0.00
5001-...	Regional Development Wa...	0.00	0.00	0.00	0.00	26,776.94	76,379.52	78,970.65	83,719.94	94,979.60	93,881.37	116,260.00
5002 -...	Overtime Wages	0.00	0.00	0.00	0.00	0.00	16.77	0.00	0.00	0.00	0.00	0.00
	Total Salaries	66,502.91	109,326.26	108,523.74	115,998.43	126,361.02	96,721.43	95,664.78	83,719.94	94,979.60	93,881.37	116,260.00
	Fringe Benefits											
5031 -...	FICA Expense	4,770.87	7,734.40	7,599.69	8,081.78	8,972.92	6,499.09	6,639.96	5,654.90	6,461.51	6,283.98	7,715.00
5032 -...	Pension Expense	9,845.46	20,603.97	23,047.77	23,009.83	17,436.95	20,166.20	19,526.34	11,731.46	15,243.01	32,346.35	20,896.00
5033-...	Health Insurance	9,692.20	12,552.52	13,416.08	14,993.22	16,799.83	8,532.03	8,981.05	8,192.16	13,998.81	13,788.92	15,408.00
5034-...	Workers Comp	103.07	98.91	160.77	218.83	335.74	176.42	189.46	161.96	150.83	104.19	198.00
5035 -...	Disability Insurance	45.08	66.36	63.00	66.96	65.04	73.19	61.95	44.05	29.61	31.01	241.00
5042 -...	Post Retire Overhead	5,068.50	9,860.61	10,138.47	10,421.88	10,834.39	8,573.18	8,321.62	5,621.98	6,066.63	5,922.84	7,010.00
	Total Fringe Benefits	29,525.18	50,916.77	54,425.78	56,792.50	54,444.87	44,020.11	43,720.38	31,406.51	41,950.40	58,477.29	51,468.00
	Office & Administrative											
5053	Misc Employee Costs	0.00	10.74	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5114	Cellular Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,460.30	800.00

**Affordable Housing Program
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
5120	Dues & Subscriptions	765.00	0.00	125.00	125.00	625.00	625.00	625.00	625.00	125.00	625.00	625.00
5122	Public Info & Advertising	(250.00)	239.00	424.42	3.20	406.75	136.72	0.00	0.00	0.00	0.00	600.00
5202	Employee Mileage Reimbu...	289.23	302.27	107.35	198.95	305.53	151.20	228.98	154.24	0.00	0.00	500.00
5204	Empl. Meals & Incidental	139.00	218.25	284.00	304.50	124.00	175.00	0.00	0.00	0.00	0.00	375.00
5206	Empl. Lodging	399.00	320.00	745.80	686.19	96.00	483.00	0.00	0.00	0.00	0.00	800.00
5270	Travel & Meeting Expense	144.03	36.00	939.60	652.70	9.00	161.74	0.00	0.00	0.00	0.00	800.00
5370	Training & Development	550.00	125.00	630.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00
5570	Other General Expense	0.00	390.57	240.00	309.03	400.00	109.21	216.11	34.64	0.00	0.00	500.00
	Total Office & Admin	2,036.26	1,641.83	3,496.17	2,279.57	1,966.28	1,841.87	1,070.09	813.88	125.00	2,085.30	9,000.00
	Professional Fees											
5924	Legal	1,873.50	805.50	396.05	312.50	0.00	1,413.00	0.00	0.00	3,041.40	541.70	3,000.00
5926	Investment Banking Fees	1,788.19	1,367.39	0.00	0.00	2,723.05	2,635.89	3,506.65	3,511.93	3,511.32	3,553.54	4,199.00
5970	Consulting	0.00	4,500.00	10,000.00	0.00	4,500.00	12,000.00	0.00	0.00	2,500.00	0.00	11,800.00
	Total Professional Fees	3,661.69	6,672.89	10,396.05	312.50	7,223.05	16,048.89	3,506.65	3,511.93	9,052.72	4,095.24	18,999.00
6122	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	230,414.29	(12,451.44)	0.00
6190...	Admin Allocation	23,294.85	41,104.15	45,924.05	46,973.39	53,247.23	11,245.18	12,136.05	52,060.00	59,195.01	64,111.56	88,350.00
6191...	Engineering Allocation	0.00	0.00	0.00	0.00	0.00	0.00	15.13	0.00	0.00	0.00	0.00
	Total Expenses	125,020.89	209,661.90	222,765.79	222,356.39	243,242.45	169,877.48	156,113.08	171,512.26	435,717.02	210,199.32	284,077.00
	Change in Net Position	267,051.82	3,236,235.08	157,050.09	170,936.61	174,444.55	301,849.77	308,864.15	333,873.78	35,350.38	98,726.68	12,023.00

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

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
	Grant Revenue											
4183	NY State Grants	\$0.00	\$0.00	\$0.00	\$506,000.00	\$798,000.00	\$1,461,506.32	\$2,022,993.51	\$1,852,498.22	\$1,838,757.78	\$633,542.18	\$750,000.00
	Total Grant Revenue	0.00	0.00	0.00	506,000.00	798,000.00	1,461,506.32	2,022,993.51	1,852,498.22	1,838,757.78	633,542.18	750,000.00
4104	Loan Interest Income	100,699.04	92,345.81	83,309.36	89,374.05	91,690.96	83,777.09	66,462.66	77,326.04	84,523.67	74,494.32	75,000.00
	Other Income											
4162	Processing Fees	0.00	0.00	0.00	10,500.00	0.00	15,865.00	33,317.00	34,905.00	0.00	0.00	0.00
4164	Miscellaneous	171.99	151.57	8.86	3,828.30	19,614.84	4,654.44	6,600.28	5,554.61	1,096.18	0.00	0.00
4190	Recovery of Bad Debts	5,875.00	0.00	0.00	0.00	0.00	60,424.16	17,392.00	22,317.89	0.00	13,763.38	0.00
	Total Other Income	6,046.99	151.57	8.86	14,328.30	19,614.84	80,943.60	57,309.28	62,777.50	1,096.18	13,763.38	0.00
	Interest Income											
4102	Investment Interest Income	16,796.52	5,981.89	4,156.40	12,745.90	31,928.46	48,210.83	32,137.93	35,293.11	639.49	667.55	400.00
4106...	Trustee Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61.32	0.00	0.00	0.00
4202...	Mark to Market Adjustment	0.00	0.00	0.00	350.00	13,957.35	(17,120.93)	(1,498.18)	946.05	0.00	0.00	0.00
	Total Interest Income	16,796.52	5,981.89	4,156.40	13,095.90	45,885.81	31,089.90	30,639.75	36,300.48	639.49	667.55	400.00
	Total Income	123,542.55	98,479.27	87,474.62	622,798.25	955,191.61	1,657,316.91	2,177,405.20	2,028,902.24	1,925,017.12	722,467.43	825,400.00
	Salaries											
5001-...	Administrative Wages	39,924.36	64,951.54	64,338.32	60,242.49	60,001.42	13,516.61	15,302.42	0.00	0.00	0.00	0.00
5001-...	Engineering Wages	0.00	0.00	0.00	0.00	74.30	0.00	0.00	0.00	0.00	0.00	0.00
5001-...	Telecom Wages	0.00	0.00	190.76	0.00	0.00	664.50	34.31	0.00	0.00	0.00	0.00
5001-...	Regional Development Wa...	0.00	0.00	0.00	0.00	13,673.07	76,246.40	61,967.52	73,600.67	17,790.02	28,893.39	13,734.00
5002 -...	Overtime Wages	0.00	0.00	0.00	7.49	0.00	16.77	16.23	0.00	0.00	0.00	0.00
	Total Salaries	39,924.36	64,951.54	64,529.08	60,249.98	73,748.79	90,444.28	77,320.48	73,600.67	17,790.02	28,893.39	13,734.00
	Fringe Benefits											
5031 -...	FICA Expense	2,864.14	4,595.06	4,519.07	4,197.70	5,267.18	6,071.05	5,362.87	4,971.39	898.12	1,933.99	734.00
5032 -...	Pension Expense	5,910.63	12,240.97	13,702.03	11,951.37	10,245.62	18,776.11	15,770.24	10,312.93	2,119.09	8,828.71	2,088.00
5033...	Health Insurance	6,147.10	6,342.79	6,808.99	6,588.48	8,625.24	9,654.08	9,214.67	11,272.77	2,978.27	3,299.52	4,141.00
5034...	Workers Comp	61.87	52.59	98.54	113.79	185.56	208.77	157.50	137.44	94.16	78.55	23.00
5035 -...	Disability Insurance	51.35	51.84	48.36	51.36	50.04	74.49	42.89	12.72	7.43	11.61	48.00
5042 -...	Post Retire Overhead	3,690.86	6,548.27	6,836.70	5,803.13	6,541.66	6,063.73	3,774.62	2,337.30	655.02	1,417.86	1,380.00
	Total Fringe Benefits	18,725.95	29,831.52	32,013.69	28,705.83	30,915.30	40,848.23	34,322.79	29,044.55	6,752.09	15,570.24	8,414.00
	Operations & Maintenance											
6110	Marketing	20,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00	0.00
	Total O & M	20,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00	0.00
	Office & Administrative											

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

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
5053	Misc Employee Costs	82.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5120	Dues & Subscriptions	0.00	40.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5122	Public Info & Advertising	1,658.68	0.00	1,114.74	506.04	767.97	761.64	615.00	0.00	0.00	0.00	0.00
5170	Other Office Expenses	0.00	0.00	0.00	0.00	4,238.50	0.00	0.00	0.00	0.00	0.00	0.00
5202	Employee Mileage Reimbu...	312.29	193.14	319.24	165.76	74.76	576.41	144.46	76.30	0.00	0.00	0.00
5204	Empl. Meals & Incidental	439.88	779.00	874.25	920.00	1,035.50	256.93	286.07	74.15	0.00	0.00	0.00
5206	Empl. Lodging	2,150.83	2,208.95	2,215.66	3,291.60	4,510.13	1,963.01	2,723.41	1,206.99	0.00	0.00	0.00
5270	Travel & Meeting Expense	666.16	20.60	144.90	796.32	2,253.08	1,083.30	610.63	609.43	0.00	0.00	0.00
5312	Continuing Education	0.00	238.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5370	Training & Development	610.00	664.00	870.00	1,000.00	95.00	0.00	55.00	0.00	0.00	0.00	0.00
5570	Other General Expense	468.70	50.72	330.80	183.70	43.00	367.40	680.00	335.00	318.90	0.00	0.00
	Total Office & Admin	6,388.54	4,194.41	5,869.59	6,863.42	13,017.94	5,008.69	5,114.57	2,301.87	318.90	0.00	0.00
	Professional Fees											
5924	Legal	2,663.05	1,603.40	1,045.50	1,787.50	696.50	760.50	2,646.55	2,073.90	0.00	192.00	3,000.00
5926	Investment Banking Fees	942.51	987.59	703.95	831.38	2,054.66	1,906.98	1,539.93	1,535.40	0.00	0.00	0.00
5970	Consulting	6,512.40	18,450.00	2,703.18	15,012.40	89,000.00	46,850.00	23,000.00	31,450.00	0.00	0.00	0.00
	Total Professional Fees	10,117.96	21,040.99	4,452.63	17,631.28	91,751.16	49,517.48	27,186.48	35,059.30	0.00	192.00	3,000.00
	Computer											
5124	Computer Equipment	0.00	0.00	0.00	0.00	1,396.32	0.00	0.00	0.00	0.00	0.00	0.00
	Total Computer	0.00	0.00	0.00	0.00	1,396.32	0.00	0.00	0.00	0.00	0.00	0.00
6122	Bad Debt Expense	0.00	0.00	0.00	250,000.00	0.00	0.00	245,149.93	0.00	134,373.01	1,769.35	0.00
6120	Grants	0.00	700.00	0.00	0.00	0.00	631,753.16	487,596.76	670,378.59	448,482.99	47,137.50	200,000.00
6190...	Admin Allocation	17,697.00	27,622.24	31,397.95	26,434.24	32,165.90	9,518.23	11,412.82	45,315.00	5,212.57	0.00	4,151.00
6191...	Engineering Allocation	0.00	0.00	0.00	0.00	7.88	0.00	0.00	0.00	0.00	0.00	0.00
6202	Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,277.79	0.00	0.00
	Total Expenses	112,853.81	153,340.70	143,262.94	394,884.75	248,003.29	832,090.07	893,103.83	860,699.98	615,207.37	93,562.48	229,299.00
	Change in Net Position	10,688.74	(54,861.43)	(55,788.32)	227,913.50	707,188.32	825,226.84	1,284,301.37	1,168,202.26	1,309,809.75	628,904.95	596,101.00

DANC EDF
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
	Grant Revenue											
4184	Other Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$40,000.00
	Total Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40,000.00
4104	Loan Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,071.81	10,389.66	1,000.00
	Other Income											
4162	Processing Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	27,225.00	11,600.00	7,500.00
4164	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,596.47	7,258.83	5,300.00
	Total Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,821.47	18,858.83	12,800.00
	Interest Income											
4102	Investment Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,418.90	71,152.02	5,986.39	843.00
4202...	Mark to Market Adjustment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,695.62	4,161.42	(3,488.83)	0.00
	Total Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,114.52	75,313.44	2,497.56	843.00
	Total Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,114.52	116,206.72	31,746.05	54,643.00
	Salaries											
5001-...	Regional Development Wa...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,430.19	25,936.37	23,644.00
	Total Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	39,430.19	25,936.37	23,644.00
	Fringe Benefits											
5031 -...	FICA Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,682.45	1,736.06	1,705.00
5032 -...	Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,328.49	8,608.21	4,303.00
5033...	Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,839.84	4,683.39	1,360.00
5034...	Workers Comp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	60.25	28.50	40.00
5035 -...	Disability Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.29	12.54	38.00
5042 -...	Post Retire Overhead	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,958.15	1,837.89	1,104.00
	Total Fringe Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,889.47	16,906.59	8,550.00
	Operations & Maintenance											
6110	Marketing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00	5,000.00
	Total O & M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00	5,000.00
	Office & Administrative											
5122	Public Info & Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	750.00
5202	Employee Mileage Reimbu...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	367.60	0.00	500.00
5204	Empl. Meals & Incidental	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	204.75	0.00	1,000.00
5206	Empl. Lodging	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,791.72	0.00	1,500.00
5270	Travel & Meeting Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	246.27	300.00	550.00
5370	Training & Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	349.00	99.00	700.00

**DANC EDF
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
5570	Other General Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	925.00	876.25	1,050.00
	Total Office & Admin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,884.34	1,275.25	6,050.00
	Professional Fees											
5924	Legal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,277.55	(77.50)	3,500.00
5926	Investment Banking Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,087.40	1,660.90	1,793.00
5970	Consulting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37,500.00	32,275.00	81,000.00
	Total Professional Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,864.95	33,858.40	86,293.00
	Computer											
6108	Web Page Design & Maint...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	750.00	750.00
	Total Computer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	750.00	750.00
6122	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,296.33	(10,728.86)	0.00
6190...	Admin Allocation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	48,310.12	58,402.58	56,837.00
	Total Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	176,675.40	126,400.33	187,124.00
	Change in Net Position	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,114.52	(60,468.68)	(94,654.28)	(132,481.00)

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

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
	Grant Revenue											
4181	Federal Grant Income	\$40,465.00	\$47,285.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4183	NY State Grants	0.00	0.00	4,000,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4184	Other Grants	1,000,000.00	0.00	0.00	400,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Grant Revenue	1,040,465.00	47,285.00	4,000,000.00	400,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4104	Loan Interest Income	112,448.81	110,187.74	61,527.67	83,389.11	170,328.71	175,035.63	183,132.24	231,256.74	221,242.99	152,365.00	193,000.00
	Other Income											
4162	Processing Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	0.00
4164	Miscellaneous	32,685.00	0.00	30.00	30.00	50.00	0.00	0.00	0.00	0.00	0.00	0.00
4185	Grant Recapture	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,350.00	0.00	0.00
	Total Other Income	32,685.00	0.00	30.00	30.00	50.00	0.00	0.00	0.00	16,350.00	1,000.00	0.00
	Interest Income											
4102	Investment Interest Income	1,490.87	4,395.55	5,096.19	6,041.90	29,246.09	46,257.48	53,767.82	74,071.40	94,448.39	49,547.45	44,200.00
4202...	Mark to Market Adjustment	0.00	0.00	0.00	(35.45)	4,471.45	(7,166.33)	(3,680.73)	11,828.29	(4,580.82)	(6,837.00)	0.00
	Total Interest Income	1,490.87	4,395.55	5,096.19	6,006.45	33,717.54	39,091.15	50,087.09	85,899.69	89,867.57	42,710.45	44,200.00
	Total Income	1,187,089.68	161,868.29	4,066,653.86	489,425.56	204,096.25	214,126.78	233,219.33	317,156.43	327,460.56	196,075.45	237,200.00
	Salaries											
5001-...	Administrative Wages	76,902.76	0.00	0.00	0.00	2,164.70	1,729.13	1,081.36	0.00	0.00	0.00	0.00
5001-...	Regional Development Wa...	0.00	0.00	0.00	0.00	371.38	4,673.65	4,499.85	4,369.00	9,567.34	15,855.99	17,733.00
	Total Salaries	76,902.76	0.00	0.00	0.00	2,536.08	6,402.78	5,581.21	4,369.00	9,567.34	15,855.99	17,733.00
	Fringe Benefits											
5031 -...	FICA Expense	5,516.95	0.00	0.00	0.00	182.50	430.57	387.14	295.11	650.87	1,061.33	1,279.00
5032 -...	Pension Expense	11,385.12	0.00	0.00	0.00	274.67	1,342.73	1,138.44	612.31	1,535.45	5,471.06	3,227.00
5033...	Health Insurance	15,403.79	0.00	0.00	0.00	143.11	318.41	235.86	212.25	714.84	1,117.33	1,020.00
5034...	Workers Comp	119.18	0.00	0.00	0.00	7.22	10.55	11.74	6.98	15.88	17.59	30.00
5035 -...	Disability Insurance	31.72	0.00	0.00	0.00	0.00	6.83	5.79	3.36	5.54	9.64	29.00
5042 -...	Post Retire Overhead	6,176.75	0.00	0.00	0.00	213.33	482.92	417.24	244.96	460.50	735.00	828.00
	Total Fringe Benefits	38,633.51	0.00	0.00	0.00	820.83	2,592.01	2,196.21	1,374.97	3,383.08	8,411.95	6,413.00
6006	Host Community Benefits	0.00	0.00	0.00	0.00	0.00	20,757.52	20,757.72	59,297.16	88,942.88	103,765.74	133,411.00
	Office & Administrative											
5122	Public Info & Advertising	60.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5172	Filing Fees	0.00	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5570	Other General Expense	6.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	145.00	500.00
	Total Office & Admin	66.28	250.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	145.00	500.00

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

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
	Professional Fees											
5924	Legal	1,890.38	0.00	0.00	0.00	0.00	75.00	0.00	0.00	162.00	2,661.80	3,000.00
5926	Investment Banking Fees	0.00	0.00	0.00	0.00	1,789.93	2,220.05	2,194.15	2,183.75	2,197.07	2,226.43	2,664.00
	Total Professional Fees	1,890.38	0.00	0.00	0.00	1,789.93	2,295.05	2,194.15	2,183.75	2,359.07	4,888.23	5,664.00
6122	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	116,837.83	610.86	0.00
6120	Grants	0.00	0.00	0.00	0.00	0.00	0.00	37,274.56	34,402.45	672.99	1,050,000.00	25,000.00
6190...	Admin Allocation	28,398.30	0.00	0.00	0.00	1,049.98	880.35	779.76	6,483.00	7,859.52	9,381.49	8,947.00
	Total Expenses	145,891.23	250.00	0.00	0.00	6,196.82	32,927.71	68,783.61	108,110.33	229,622.71	1,193,059.26	197,668.00
	Change in Net Position	1,041,198.45	161,618.29	4,066,653.86	489,425.56	197,899.43	181,199.07	164,435.72	209,046.10	97,837.85	(996,983.81)	39,532.00

**North Country EDF
Change In Net Assets**

GL Acct	Account Description	ACTUAL 3/31/2012	ACTUAL 3/31/2013	ACTUAL 3/31/2014	ACTUAL 3/31/2015	ACTUAL 3/31/2016	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	BUDGET 3/31/2022
4104	Loan Interest Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$76,000.00
	Other Income											
4164	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
	Total Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
	Interest Income											
4102	Investment Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83,800.00
	Total Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	83,800.00
	Total Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	160,050.00
	Professional Fees											
5924	Legal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00
5926	Investment Banking Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,113.00
5970	Consulting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,000.00
	Total Professional Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,113.00
	Total Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,113.00
	Change in Net Position	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	145,937.00

APPENDIX IV

ADMINISTRATION
2022-2023 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage

3.50% Subject to approval.

	Position ID	WC Code	
Health Stipend			\$ 4,000
Chelsea LaLone	10-008	8810	\$ 4,000
Katie Maitland	10-004	8810	\$ 4,000
William Hatzis	10-015	8810	\$ 4,000
Total			\$ 12,000

Family Health Insurance (net of employee offset)

VACANCY ACCOUNTANT			\$ 17,374
Angela Marra	10-007	8810	\$ 17,374
Carl Farone	10-003	8810	\$ 17,374
Erica Belt	10-001	8810	\$ 17,374
Stephen Bohmer	10-006	8810	\$ 17,374
Stephen Bohmer	10-013	8810	\$ 17,374
Total (code 5)			\$ 86,870

Individual Health Insurance (net of employee offset)

			\$ 6,963
Dawn Caccavo	10-005	8810	\$ 6,963
Laurie Marr	10-002	8810	\$ 6,963
Nicholas Moulton	10-014	8810	\$ 6,963
Total (code 1)			\$ 20,889

Individual/Spouse (net of employee offset)

			\$ 13,514
Jennifer Staples	10-012	8810	\$ 13,514
Carrie Tuttle	10-016	8810	\$ 13,514
Total (code 2)			\$ 27,028

Individual/Children (net of employee offset) (code 3&4)

			\$ 12,145
Regina Lagttuta	10-009	8810	\$ 12,145
Leslie Petrie	10-011	8810	\$ 12,145
			\$ 24,290

No Health Coverage - PT Status/Intern

Shelly Fulkerson	10-010	8810	N/A
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Position Count: 16

FICA 7.65% of Payroll

Workers' Compensation 8810 0.15% clerical/office

Disability

Males	\$228.00	per year per employee
Females	\$228.00	per year per employee

Pension Tier 1 17.50% of Payroll

Pension Tier 2 15.90% of Payroll

Pension Tier 3 & 4 (See Tier 3 & 4 Employee Listing) 13.00% of Payroll

Pension Tier 5 (See Tier 5 Employee Listing) 11.10% of Payroll

Pension Tier 6 (See Tier 6 Employee Listing) 8.20% of Payroll

NYS Voluntary Defined Contribution 8.00% of Payroll

Post Retirement \$ 3.00 per hour

ENGINEERING
2022-2023 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage

3.50% Subject to approval.

	Position ID	WC Code	
Health Stipend			\$ 4,000
Robert Stevenson	60-002	7520	\$ 4,000
Starr Carter	60-009	8601	\$ 4,000
Total			\$ 8,000

Family Health Insurance (net of employee offset)			\$ 17,374
Kevin Feuka	60-001	8601	\$ 17,374
Ryan Herron	60-004	8601	\$ 17,374
Christian Fout	60-013	7520	\$ 17,374
Daniel Merrill	60-003	8803	\$ 17,374
David Rohe	60-014	7520	\$ 17,374
Kari Tremper	60-011	8601	\$ 17,374
William Jesmore	60-015	8601	\$ 17,374
Total (code 5)			\$ 121,618

Individual Health Insurance (net of employee offset)			\$ 6,963
Scott Thornhill	60-007	8601	\$ 6,963
Total (code 1)			\$ 6,963

Individual/Spouse (net of employee offset)			\$ 13,514
Matthew Sutliff	60-016	8803	\$ 13,514
Warren Salo	60-010	8601	\$ 13,514
Thomas Haynes	60-008	7520	\$ 13,514
Total (code 2)			\$ 40,542

Individual/Children (net of employee offset)			\$ 12,145
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Total			\$ -
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Position Count: 13

FICA 7.65% of Payroll

Workers' Compensation	8810	0.15%	clerical/office
	8803	0.06%	clerical svc contractors - traveling
	8601	0.57%	engineer or architect - consulting
	7520	8.26%	water works operation & drivers

Disability			
Males	\$	228.00	per year per employee
Females	\$	228.00	per year per employee

Pension Tier 3 & 4 (See Tier 3 & 4 Employee Listing)	13.00%	of Payroll
Pension Tier 5 (See Tier 5 Employee Listing)	11.10%	of Payroll
Pension Tier 6 (See Tier 6 Employee Listing)	8.20%	of Payroll
NYS Voluntary Defined Contribution	8.00%	of Payroll

Post Retirement	\$	3.00	PER HOUR
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MMF
2022-2023 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage

3.50% Subject to approval.

	Position ID	WC Code	
Health Stipend			\$ 4,000
Cody Walters	20-031	6217	\$ 4,000
Denise Kacuba	20-025	6217	\$ 4,000
Flint Filson	20-023	6217	\$ 4,000
Brian LaRock	20-016	6217	\$ 4,000
Total			\$ 16,000

Family Health Insurance (net of employee offset)			\$ 17,374
Vacancy - Maint Tech Assistant	20-018	6217	\$ 17,374
Vacancy - Recycling Coordinator	20-006	8810	\$ 17,374
Brian Wohnsiedler	20-002	8810	\$ 17,374
Michael Blackwell	20-015	6217	\$ 17,374
Stuart Tamblin	20-009	6217	\$ 17,374
Total (code 5)			\$ 86,870

Individual Health Insurance (net of employee offset)			\$ 6,963
Benjamin Millard	20-017	6217	\$ 6,963
Brianne Bush	20-005	8810	\$ 6,963
Christopher O'Connor	20-012	6217	\$ 6,963
David Best	20-030	6217	\$ 6,963
Howard Widrick	20-020	6217	\$ 6,963
Mark Tyo	20-022	6217	\$ 6,963
Jason Akins	20-021	6217	\$ 6,963
Joshua Doyle	20-013	6217	\$ 6,963
Mark Kline	20-014	6217	\$ 6,963
Monty Phinney	20-007	6217	\$ 6,963
Noah Herne	20-029	6217	\$ 6,963
Patricia Pastella	20-001	8810	\$ 6,963
Total (code 1)			\$ 83,556

Individual/Spouse (net of employee offset)			\$ 13,514
Terri Belden	20-004	8810	\$ 13,514
Henry Waite	20-019	6217	\$ 13,514
Peter Cheresnoski	20-028	8810	\$ 13,514
Scott Worden	20-011	6217	\$ 13,514
Leonard Tibbetts	20-024	6217	\$ 13,514
Valerie Deon	20-003	8810	\$ 13,514
Total (code 2)			\$ 81,084

Individual/Children (net of employee offset)			\$ 12,145
Christopher Sullivan	20-010	6217	\$ 12,145
Total (code 3&4)			\$ 12,145

No Health Coverage - PT Status/Intern			
Vacancy - Recycling Compliance Officer	20-008	8810	N/A

Position Count: 29

FICA 7.65% of Payroll

Workers' Compensation
8810 0.15% clerical/office
6217 8.57% excavation & grading

Disability
Males \$ 228.00 per year per employee
Females \$ 228.00 per year per employee

Pension Tier 3 & 4 (See Tier 3 & 4 Employee Listing) 13.00% of Payroll
Pension Tier 5 (See Tier 5 Employee Listing) 11.10% of Payroll
Pension Tier 6 (See Tier 6 Employee Listing) 8.20% of Payroll
NYS Voluntary Defined Contribution 8.00% of Payroll

Post Retirement \$ 3.00 PER HOUR

TELECOMMUNICATIONS
2022-2023 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage

3.50% Subject to approval.

	Position ID	WC Code	
Health Stipend			\$ 4,000
Daniel Shue	30-016	8810	\$ 4,000
Mark Borte	30-002	8810	\$ 4,000
Mary Chereshnoski	30-008	8810	\$ 4,000
Timothy Buckley	30-007	8810	\$ 4,000
Total			\$ 16,000

Family Health Insurance (net of employee offset)			\$ 17,374
Anthony Cerrone	30-006	8810	\$ 17,374
David Wolf	30-001	8810	\$ 17,374
Total (code 5)			\$ 34,748

Individual Health Insurance (net of employee offset)			\$ 6,963
John LaFountaine	30-015	8810	\$ 6,963
Nicklaus Thomas	30-012	8810	\$ 6,963
Total (code 1)			\$ 13,926

Individual/Spouse (net of employee offset)			\$ 13,514
Robert Durantini	30-005	8810	\$ 13,514
Tim Field	30-004	8810	\$ 13,514
Total (code 2)			\$ 27,028

Individual/Children (net of employee offset)			\$ 12,145
Stephen Smithers	30-003	8810	\$ 12,145
Total (code 3&4)			\$ 12,145

No Health Coverage - PT Status/Intern			
Thomas Roman	30-017	8810	N/A
Thomas Duffany	30-009	8810	N/A

Position Count: 13

FICA 7.65% of Payroll

Workers' Compensation 8810 0.15% clerical/office

Disability			
Males		\$	228.00 per year per employee
Females		\$	228.00 per year per employee

Pension Tier 3 & 4 (See Tier 3 & 4 Employee Listing) 13.00% of Payroll

Pension Tier 5 (See Tier 5 Employee Listing) 11.10% of Payroll

Pension Tier 6 (See Tier 6 Employee Listing) 8.20% of Payroll

NYS Voluntary Defined Contribution 8.00% of Payroll

Post Retirement \$ 3.00 Per hour

2022-2023 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage

3.50% Subject to approval.

Health Stipend	Position ID	WC Code	\$ 4,000
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Total			\$ -
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Family Health Insurance (net of employee offset)			\$ 17,374
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Matthew Siver	11-003	8810	\$ 17,374
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Total (code 5)			\$ 17,374
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Individual Health Insurance (net of employee offset)			\$ 6,963
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Michelle Capone	11-001	8810	\$ 6,963
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Total (code 1)			\$ 6,963
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Individual/Spouse (net of employee offset)			\$ 13,514
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Matthew Taylor	11-002	8810	\$ 13,514
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Total (code 2)			\$ 13,514
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Individual/Children (net of employee offset) (code 3&4)			\$ 12,145
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No Health Coverage - PT Status/Intern			
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Vacancy - Housing Code Inspector	11-005	8810	N/A
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Position Count: 4

FICA		7.65% of Payroll
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Workers' Compensation	8810	0.15% clerical/office
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Disability

Males	\$ 228.00	per year per employee
Females	\$ 228.00	per year per employee

Pension Tier 3 & 4 (See Tier 3&4 Employee Listing)	13.00% of Payroll
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Pension Tier 5 (See Tier 5 Employee Listing)	11.10% of Payroll
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Pension Tier 6 (See Tier 6 Employee Listing)	8.20% of Payroll
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NYS Voluntary Defined Contribution	8.00% of Payroll
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Post Retirement	\$ 3.00	per hour
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**WATER QUALITY
2022-2023 Wage & Fringe Benefit Budget Assumptions**

Wages - Pool Percentage

3.50% Subject to approval.

	Position ID	WC Code	
Health Stipend			\$ 4,000
Kevin Perkins	41-012	7520	\$ 4,000
Melissa Durant	41-003	8810	\$ 4,000
Michael Taber	41-004	7520	\$ 4,000
Anthony Clary	41-007	7520	\$ 4,000
Steven Marshall	41-010	7520	\$ 4,000
Total			\$ 20,000

Family Health Insurance (net of employee offset)			\$ 17,374
Brian Nutting	41-001	8810	\$ 17,374
Travis Grunert	41-009	7520	\$ 17,374
Larry Pete	41-011	7520	\$ 17,374
Total (code 5)			\$ 52,122

Individual Health Insurance (net of employee offset)			\$ 6,963
Brian Mantle	41-008	7520	\$ 6,963
Scott McConnell	41-005	7520	\$ 6,963
Total (code 1)			\$ 13,926

Individual/Spouse (net of employee offset)			\$ 13,514
Andrew Bishop	41-006	7520	\$ 13,514
Daniel Jackson	41-016	7520	\$ 13,514
Total (code 2)			\$ 27,028

Individual/Children (net of employee offset)			\$ 12,145
Alan Fleming (4)	41-013	7520	\$ 12,145
Jerame Roux (3)	41-014	7520	\$ 12,145
Kenneth Kizzer (3)	41-015	7520	\$ 12,145
Neil O'Dell (4)	41-002	7520	\$ 12,145
Stephen Dulmage (4)	41-018	7520	\$ 12,145
Total			\$ 60,725

No Health Coverage - PT Status/Intern

7520

Position Count: 17

FICA 7.65% of Payroll

Workers' Compensation

8810	0.15%	clerical/office
7520	8.26%	water works operation & drivers

Disability

Males	\$ 228.00	per year per employee
Females	\$ 228.00	per year per employee

Pension Tier 3 & 4 (See Tier 3 & 4 Employee Listing) 13.00% of Payroll
Pension Tier 5 (See Tier 5 Employee Listing) 11.10% of Payroll
Pension Tier 6 (See Tier 6 Employee Listing) 8.20% of Payroll
NYS Voluntary Defined Contribution 8.00% of Payroll

Post Retirement \$ 3.00 PER HOUR

RETIREMENT TIERS (Sorted Alpha w/in Division)
2022-2023 Wage & Fringe Benefit Budget Assumptions

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

N/A

The following Authority Employees are in Tier 3 :

30	FIELD	TIMOTHY	30-004
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The following Authority Employees are in Tier 4 :

10	BOHMER	STEPHEN	10-013
10	FARONE JR	CARL	10-001
10	TUTTLE	CARRIE	10-016
11	CAPONE	MICHELLE	11-001
11	TAYLOR	MATTHEW	11-002
20	BUSH	BRIANNE	20-005
20	AKINS	JASON	20-021
20	BLACKWELL	MICHAEL	20-015
20	CHERESHNOSKI	PETER	20-028
20	DEON	VALERIE	20-003
20	LAROCK	BRIAN	20-016
20	MILLARD	BENJAMIN	20-017
20	PASTELLA	PATRICIA	20-001
20	TAMBLIN	STUART	20-009
20	TIBBETTS	LEONARD	20-024
20	TYO	MARK	20-022
20	WAITE	HENRY	20-019
20	WIDRICK	HOWARD	20-020
20	WOHNSIEDLER	BRIAN	20-002
20	WORDEN	SCOTT	20-011
30	BORTE	MARK	30-002
30	BUCKLEY	TIMOTHY	30-007
30	CHERESHNOSKI	MARY	30-008
30	DURANTINI JR	ROBERT	30-005
30	SMITHERS	STEPHEN	30-003
30	WOLF	DAVID	30-001
41	DULMAGE	STEPHEN	41-018
41	FLEMING	ALAN	41-013
41	MANTLE	BRIAN	41-008
41	MARSHALL	STEVEN	41-010
41	MCCONNELL	SCOTT	41-005
41	NUTTING	BRIAN	41-001

41 O'DELL	NEIL	41-002
60 JESMORE	WILLIAM	60-017
60 MERRILL	DANIEL	60-003
60 STEVENSON	ROBERT	60-002
60 THORNHILL	SCOTT	60-007

The following Authority Employees are in Tier 5:

10 MOULTON	NICHOLAS	10-014
11 SIVER	MATTHEW	11-003
20 BELDEN	TERRI	20-004
20 SULLIVAN	CHRISTOPHER	20-010
30 THOMAS	NICKLAUS	30-012
41 ROUX	JERAME	41-014
60 CARTER	STARR	60-009
60 SALO	WARREN	60-010

The following Authority Employees are in Tier 6:

10 BELT	ERICA	10-006
10 CACCAVO	DAWN	10-005
10 FULKERSON	SHELLY	10-010
10 HATZIS	WILLIAM	10-015
10 LALONE	CHELSEA	10-008
10 MAITLAND	KATIE	10-004
10 MARR	LAURIE	10-002
10 MARRA	ANGELA	10-003
10 PETRIE	LESLIE	10-011
10 STAPLES	JENNIFER	10-012
20 BEST	DAVID	20-030
20 DOYLE	JOSHUA	20-013
20 FILSON	FLINT	20-023
20 HERNE	NOAH	20-029
20 KACUBA	DENISE	20-025
20 KLINE	MARK	20-014
20 O'CONNOR	CHRISTOPHER	20-012
20 PHINNEY	MONTY	20-007
20 WALTERS	CODY	20-031
30 CERRONE	ANTHONY	30-006
30 LAFOUNTAIN	JOHN	30-015
30 SHUE	DANIEL	30-016
41 BISHOP	ANDREW	41-006
41 CLARY	ANTHONY	41-007
41 DURANT	MELISSA	41-003
41 GRUNERT	TRAVIS	41-009
41 JACKSON	DANIEL	41-016
41 KIZZER	KENNETH	41-015

41 PERKINS	KEVIN	41-012
41 PETE	LARRY	41-011
41 TABER	MICHAEL	41-004
60 FOUT	CHRISTIAN	60-013
60 HAYNES	THOMAS	60-008
60 ROHE	DAVID	60-014
60 SUTLIFF	MATTHEW	60-016
60 TREMPER	KARI	60-011

The following Authority Employees are NYS VDC (Voluntary Defined Contributors)

10 RYBKA-LAGATTUTA	REGINA	10-009
60 FEUKA	KEVIN	60-001

APPENDIX V



BUDGET RISK ASSESSMENT

Public Authorities are required to provide information regarding their budget and financial planning to the Office of the State Comptroller pursuant to New York Codes, Rules and Regulations, Part 203, Chapter V, Title 2. The data is collected in the OSC Budget Request (Part 203) tab in the Public Authorities Reporting Information System (PARIS), posted on the Authority's website, www.danc.org.

Pursuant to Section 203.6, the following is a self-assessment of budgetary risk.

1. Cyber Security – Medium to High Risk

The instances of cyber-attacks, hacking, ransomware, and other attempts to invade our electronic network are ongoing and never ending. Each occasion a new threat is met, there will be an effort to work around the solution. Any information technology professional will tell you, "It's not whether or not you will be hacked, but a question of when." The Authority deflects attempts daily and was unsuccessful on one occasion. Therefore, given the Authority's dependence upon electronics and technology, cyber security will continue to be a high priority.

2. Telecommunications DOT Right of Way Fee – Medium to High Risk

New York State has authorized the Department of Transportation to impose a fee on any fiber optic cable that is in or even crosses a state right-of-way, including fiber that is on a pole. The Development Authority has a very large regional network that provides backbone connectivity for many small regional providers, schools, and hospitals. We have calculated that approximately 830 miles of our fiber would fall into this category. This will cost the Development Authority \$1.6 million a year. This fee will virtually eliminate our ability to invest in infrastructure that will provide increased broadband access for schoolchildren, other distance-learners, business and industry.

5. Retaining and recruiting qualified staff – Medium to High Risk

Retaining and recruiting professional and technical staff has been challenging. The Authority's Engineering Division has had 15 vacancies in the last five years and the Administration Division has had 11 vacancies in the last two years. The Authority is competing for qualified professional staff that are in high demand. A preliminary review of comparable positions indicates that the Authority's salaries for certain professional positions are not competitive. Additionally, the competitive advantage previously provided by offering a defined benefit retirement through the state has diminished with Tier 6. This is commonly known among local candidates and has resulted in an exceptionally low number of applicants responding to recruitments.



4. Changing Telecommunication Industry – Medium Risk

The telecommunication industry continues to evolve and the pace of change is accelerating. Recent industry trends have included mergers and consolidations. The mergers have led to fewer but larger competitors operating in the upstate New York market. To maintain and retain the Authority's competitive market share will warrant continued investment in the telecommunications network.

6. Army Water Line / Regional Water Line – Disinfection Byproducts – Low Risk

The Authority has been aggressive in its efforts to address the problem of disinfection byproduct concentrations in the Army Waterline and Regional Water Line. In both cases, there have been instances where the water exceeded allowable federal/state standards.

The problems start with the water supply sources, surface water as opposed to ground water, Lake Ontario and Black River. These sources have high organic content which requires extensive treatment. The water is then transmitted through long lines to municipal distribution systems. This allows for the chemical byproducts to concentrate within the lines with limited or minimal flow, which is frequently the case with dead-end municipal distribution lines.

The risk is the Authority has limited control as a transporter of water, not controlling either supply source and has no oversight of the municipal distribution system.

Emerging contaminants like polyfluoroalkyl substances (PFAs), are causing stricter regulations and more testing. Commonly used in firefighting foam at military installations and airports, these elements can contaminate ground water as well as surface water.

APPENDIX VI



PRELIMINARY BUDGET OVERVIEW SUMMARY

Last year as we prepared the fiscal year 2022 budget, I was hopeful that the COVID pandemic would come to an end and that the Authority would return to business as usual. Unfortunately, this has not been the case and COVID continues to play a very large role in the way we manage the day to day business activities of the Authority. Remote meetings are now the new normal and telecommuting has enabled the Authority to remain operational in the midst of current COVID conditions. As we mark the beginning of a new year, I remain optimistic that this will be the year that the COVID pandemic ends. However, we will prepare to ensure continued operation should the pandemic continue.

As we prepare for a new fiscal year, we reflect upon current year's achievements and challenges to document the resources required to meet the Authority's defined objectives in the upcoming year. While Fiscal Year 2023 offers a fresh start, it is certain to offer new challenges for the Authority and our partners. As a revenue-based organization, our sensitivity to customer pricing is more critical than ever before as the nation and our customers continue to be stressed financially due to the COVID pandemic.

Over the past 35 years the Authority has grown from 3 employees to over 90. While the primary service area remains the original three counties of Jefferson, Lewis and St. Lawrence, service contracts also include municipalities in Oswego and Franklin counties. Partnerships exist at the federal, state, county and municipal levels of government, including with the Department of Defense, Fort Drum Garrison, US Customs, New York Power Authority, and over 75 municipalities.

This year's budget maintains the existing level of partnership service with limited growth anticipated from new customers. It is anticipated the estimated service revenues across the divisions will be strong and consistent with budget projections. As the fiscal year approaches closure, financial strength and sustainability are directly attributed to managed growth and a policy of balanced self-sufficiency. Our success is attributable to the Authority's commitment to mutual agreements for mutual benefit. This flexibility allows partners to adjust their level of service as circumstances dictate.



CAPITAL BUDGET

AUTHORITY CAPITAL PROJECT SUMMARY - FYE2023

	Amended Budget FYE 2022	Budget FYE 2023	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027
ADMINISTRATION	\$ 180,800	\$ 209,876	\$ 234,659	\$ 198,718	\$ 278,853	\$ 300,372
TELECOMMUNICATIONS	\$ 2,400,000	\$ 1,905,000	\$ 975,000	\$ 1,095,000	\$ 1,225,000	\$ 945,000
MATERIALS MANAGEMENT FACILITY	\$ 1,010,000	\$ 5,025,000	\$ 4,150,000	\$ 11,900,000	\$ 6,090,000	\$ 1,710,000
ARMY SEWER LINE	\$ 435,000	\$ 386,000	\$ 200,000	\$ 500,000	\$ -	\$ -
ARMY WATER LINE	\$ 50,000	\$ 9,260,000	\$ 140,000	\$ 500,000	\$ -	\$ 10,000,000
REGIONAL WATER LINE	\$ 100,000	\$ -	\$ -	\$ -	\$ 147,000	\$ -
ENGINEERING	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -
TOTAL	\$ 4,175,800	\$ 16,785,876	\$ 5,749,659	\$ 14,193,718	\$ 7,740,853	\$ 12,955,372

The capital budget continues significant investment to complete previously authorized capital projects as well as FY 2023 capital appropriations. These include the completion of the landfill extension (\$24 million), landfill closure phase IV (\$4.7 million), and main pump station upgrades at the Materials Management Facility (\$500,000). In addition, the Materials Management Facility will make a significant investment in landfill heavy equipment replacement, groundwater monitoring well decommissioning, building improvements and the first phase of closure V.

The Telecommunications Division will continue to invest capital to update the network, enabling the Authority to remain efficient and competitive. The Authority will continue to appropriate funds to expand wireless tower services in the North Country. In addition, the Authority will continue to invest in central office locations and equipment to provide increased network reliability and to ensure our network has the capacity to meet customer demand.

The Army Water Line (AWL) capital budget includes \$9.1 million to replace 12,872 feet of pipeline on Patterson Road identified as a high priority due to potential risk of failure. The pipeline was assessed using non-destructive testing methods and confirmatory field work was completed to validate the results. The AWL is the sole source of water for the Town of Pamela and Town of Champion's water district 1 (i.e., hamlet of Great Bend). The AWL supplies approximately 50% of the water to Fort Drum and is an alternate source for the Town of LeRay. Failures on this line could have catastrophic results for those municipalities and for Fort Drum. It is anticipated that this project will be funded through a combination of grants, loans and/or bond financing.

A strong element of our 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. 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.

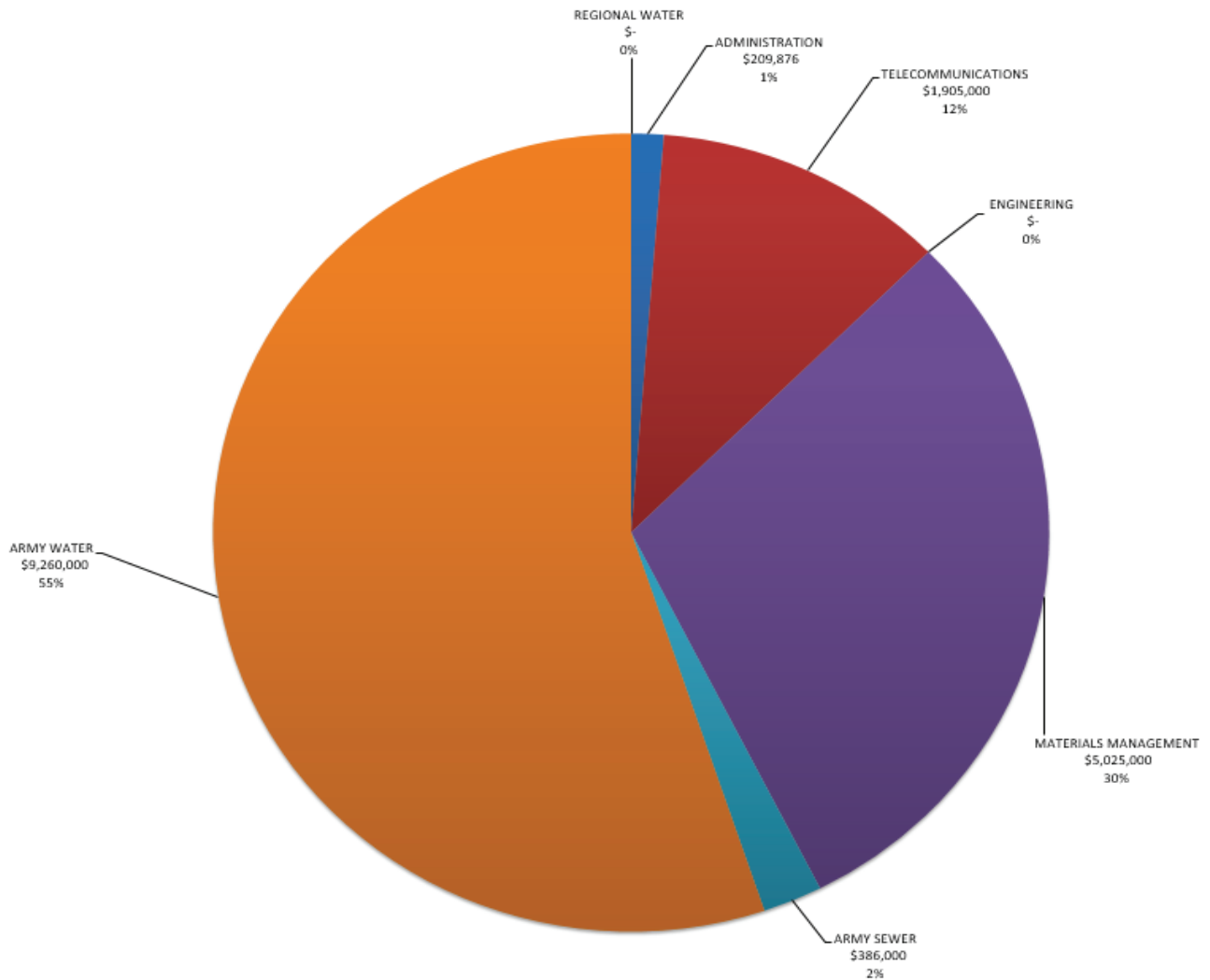


CAPITAL APPROPRIATIONS

It is anticipated the capital projects, which commenced last year and are progressing this year, will continue to utilize existing reserves.

CAPITAL APPROPRIATIONS	FYE 2019	FYE 2020	FYE 2021	FYE 2022	FYE 2023
ADMINISTRATION	\$ 277,300	\$ 200,200	\$ 195,500	\$ 180,800	\$ 209,876
TELECOMMUNICATIONS	\$ 2,775,000	\$ 3,832,000	\$ 2,685,000	\$ 2,400,000	\$ 1,905,000
ENGINEERING	\$ 50,000	\$ -	\$ -	\$ -	\$ -
MATERIALS MANAGEMENT	\$ 10,019,000	\$ 21,178,000	\$ 1,890,000	\$ 1,010,000	\$ 5,025,000
ARMY SEWER	\$ 525,000	\$ 30,000	\$ 50,000	\$ 435,000	\$ 386,000
ARMY WATER	\$ 170,000	\$ 1,629,866	\$ 1,000,000	\$ 50,000	\$ 9,260,000
REGIONAL WATER	\$ -	\$ 130,000	\$ 85,000	\$ 100,000	\$ -
TOTAL APPROPRIATION	\$ 13,816,300	\$ 27,000,066	\$ 5,905,500	\$ 4,175,800	\$ 16,785,876

CAPITAL APPROPRIATIONS - FYE 2023





HUMAN RESOURCES

➤ **Retaining and Recruiting Qualified Staff**

Retaining and recruiting professional and technical staff has been challenging. The Authority's Engineering Division has had 15 vacancies in the last five years and the Administration Division has had 11 vacancies in the last two years. The Authority is competing for qualified professional staff that are in high demand. A review of comparable positions indicates that the Authority's salaries for certain professional positions are not competitive. Additionally, the competitive advantage previously provided by offering a defined benefit retirement through the state has diminished with Tier 6. This is commonly known among local candidates and has resulted in an exceptionally low number of applicants responding to recruitments.

➤ **Staffing**

The FY 2023 budget includes the addition of one position within the Water Quality Division. The addition of one Water Quality Operator is being proposed as part of a strategy to reduce staff overtime by scheduling weekend rounds as part of staff's normal 40-hour workweek. On a rotating basis, staff will be scheduled to perform weekend rounds. This will provide for better work/life balance for current staff who are sometimes required to work 12 consecutive days under the current operating protocol. The FY 2023 budget estimates a savings of \$54,382 in overtime wages in the Water Quality Division.

In FY 2022, a vacancy occurred for the position of Community Planner within the Regional Development Division. This position was not filled and is not included in the FY 2023 budget.

➤ **Wage Pool**

An annual wage pool of 3.75% of payroll is being recommended, as provided in the personnel policies for merit-based wage adjustments, reclassifications, and all other adjustments. This is a reduction from last year's wage pool of 4%. The budget also includes the need to hire replacement employees overlapping for training purposes with retiring long-term employees. Additionally, it provides for wage adjustments essential to retaining technical and professional personnel.

➤ **Employee Health Premiums**

The budget anticipates total plan costs for active employees of \$907,728.

➤ **Employee Health Insurance**

The Authority completed its annual update to employee health insurance coverage. The Authority continues its existing Bronze 4 Health Insurance Plan with Excellus Blue Cross. The plan is a combination of premiums and a self insurance deductible. The premium increase is 10.6% and the self-funded deductible and benefits remained unchanged.



The Authority establishes an annual premium equivalent by totaling premium costs and estimated self insurance utilization. The Authority maintains a level of 30% employee contribution, except for single coverage which is limited by the Affordable Care Act.

PREMIUM EQUIVALENT						
	Total Premium & Deductible	Recapture of Deductible	Premium Equivalent	Employee Contribution	Authority Cost (Premium Equiv)	Employee % of Premium Equivalent
Individual	\$ 13,468.84	\$ (3,850.00)	\$ 9,618.84	\$ (2,704.00)	\$ 6,915.00	28%
E/S	\$ 26,937.80	\$ (7,700.00)	\$ 19,237.80	\$ (5,772.00)	\$ 13,466.00	30%
E/C	\$ 24,997.04	\$ (7,700.00)	\$ 17,297.04	\$ (5,200.00)	\$ 12,098.00	30%
Family	\$ 32,436.32	\$ (7,700.00)	\$ 24,736.32	\$ (7,410.00)	\$ 17,327.00	30%

➤ **Retirement Post Employee Benefits (Health Insurance)**

The Authority operates as a true enterprise fund. 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, \$3 per hour, remains stable again as the Authority manages retirement health insurance exposure and contained retiree health insurance costs. During FY 2023, the Authority will explore setting up a Trust for managing post-retirement benefits.

➤ **Retirement**

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

TIER	FY 2023		FY 2022	
	#	% Contribution	#	% Contribution
Tier 3 & 4	39	13.0%	40	18.2%
Tier 5	8	11.1%	8	15.2%
Tier 6	35	8.2%	37	10.7%
NYS VDC	2	8.0%	2	8.0%

➤ **Workers' Compensation**

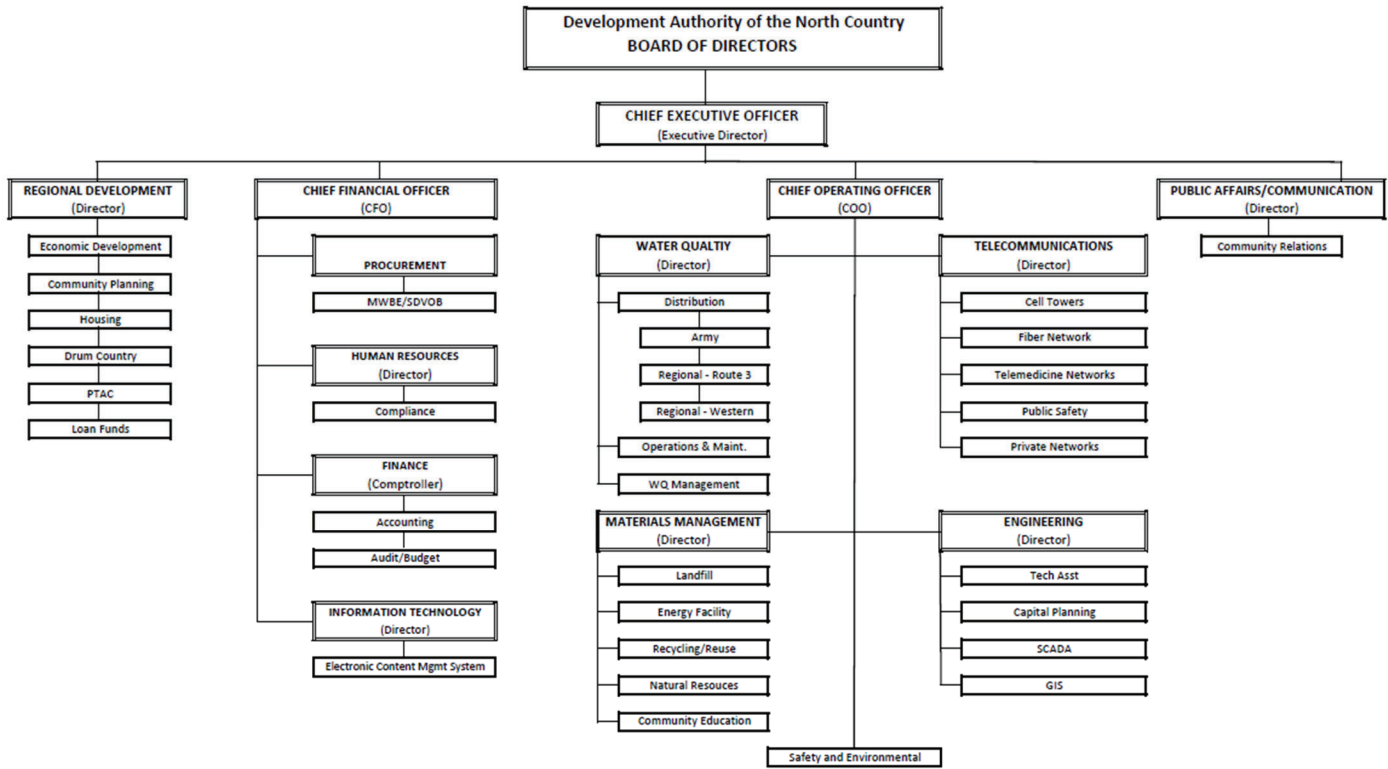
The Authority purchases workers' compensation at rates as a percentage of payroll, based upon occupational classification. The rates are as follows:

Administration	0.15%
Regional Development	0.15%
Materials Management	8.57%
Telecommunications	0.15%
Water Quality	8.26%
Engineering	0.57%

These reflect slight decreases from the prior year.



ORGANIZATION FUNCTION CHART





Administration Division Budget Elements

- **Administration – Information Technology Security**
The Authority has maintained cyber security as an operational priority given the dependence on the application of electronic technology ranging from accounting and finance, to GIS, and SCADA alarming and monitoring.
- **Administration – Office Rent**
The budget reflects the decision to maintain current office space in the Dulles State Office Building and St. Lawrence County Office Building. Due to increased utilization of office space in St. Lawrence County, staff is evaluating alternative locations to provide additional space and privacy.
- **Administration – Interest Earnings**
The Authority has budgeted interest at lower rates than recent years based on current market conditions. Further, interest earnings are decreasing from prior years due to lower reserve balances after capital obligations.
- **Administration – Liability Insurance**
The cost of insuring the Authority’s operations continues to increase as we continue to expand facilities, increase sales revenue, and increase coverage as it relates to cyber security. In FY 2022 we added facilities related to the southern expansion of the landfill to our insurance policy. Further, engineering staff evaluated the insured value of all Authority-owned facilities to ensure that the Authority maintained adequate coverage in the event of a loss. As a result, the total insured value of Authority property (including the southern expansion) increased \$17 million. Insurance premiums increased from \$472K to \$550K, or \$78K. The increase in premiums is attributable to a 4.02% increase in rates and 12.44% increase in exposure.
- **Administration – Retiree Health Insurance**
The budget reflects an increase in retiree health insurance based upon increased premiums and the number of retirees. The budget anticipates four active employees retiring in FY 2023. As the Authority approaches 40 years of operation, more individuals will be retiring with eligibility for health insurance.
- **Administration – Vehicles**
The budget reflects the purchase of six new vehicles within the fleet, consisting of five vehicle replacements and one additional vehicle to support Water Quality staff. The Administration division purchases the vehicles and “leases” them internally to the operating divisions. The fleet is reviewed annually for possible rotation of vehicles among divisions based on usage. Vehicles are generally replaced based on 100,000 miles or 10 years of operation.



Administration Division Capital Projects

ADMINISTRATIVE CAPITAL PROJECTS

Project Number	Project Description	Fund	Budget FYE 2023	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027
	Fleet Vehicles	O	\$ 209,876	\$ 177,659	\$ 182,718	\$ 266,853	\$ 287,972
	Server Replacement	O	\$ -	\$ 57,000	\$ 16,000	\$ 12,000	\$ 12,400

TOTAL ADMINISTRATIVE			\$ 209,876	\$ 234,659	\$ 198,718	\$ 278,853	\$ 300,372
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Fund Description
O Operating Investments

- **Fleet Vehicles** – The budget reflects the purchase of six new vehicles within the fleet, consisting of five vehicle replacements and one additional vehicle to support Water Quality staff. Used vehicles are publicly auctioned.



Materials Management Division Budget Elements

➤ **Materials Management – Disposal Rate Per Ton (Tipping Fees)**

On January 1, 2022, tipping fees at Materials Management increased for the first time since 2012. Per Board resolution 2021-08-106, tipping fees for municipal solid waste, construction and demolition waste, and ash increased by \$3 per ton to \$47 per ton. The \$3 per ton increase was not sufficient to fund reserve requirement and operating expenditures, therefore, the Board authorized utilization of the Tip Fee Stabilization Reserve to fund deficits in funding operating expenditures and reserve contributions.

The FY 2023 budget includes a rate increase effective January 1, 2023 to provide county partners and customers ample time to implement. Tipping fees for municipal solid waste, construction and demolition waste, and ash will increase by \$3 per ton to \$50 per ton; tip fees for beneficial use sludge will increase \$2.50 per ton to \$20 per ton; and tip fees for contaminated soil will increase \$2 per ton to \$20 per ton. The FY 2023 budget for Materials Management utilizes \$714,463 from the Tip Fee Stabilization Reserve to fund operating expenditures and reserve contributions.

It is anticipated that additional rate increases will be required on January 1 of each year until such time that revenues are sufficient to cover operating expenses and reserve requirements.

Staff completed a full analysis of capital reserve requirements to support the southern expansion and estimate that additional tip fees of \$9.50 per ton will be required by FY 2027 to sufficiently fund capital reserves.

➤ **Materials Management - Leachate Management**

The Authority will incur additional costs for leachate treatment with the addition of new landfill cells and the increase in leachate treatment costs from the City of Watertown. The City increased its cost to treat leachate from 1.64 cents to 3.01 cents, effective April 1, 2021. The rate will continue to increase 1% per year. To help mitigate the increase in volume, the Authority has reduced the size of the open working face.

➤ **Materials Management – Dual Working Faces**

The Authority will be required by NYSDEC regulation to simultaneously and temporarily operate two landfill “working faces” for the original landfill and the new cells. Consequently, the division will incur increased operating costs. The intent is that the new cells receive “soft waste” and the old cell will receive “hard waste,” thereby protecting the new liner.



➤ **Materials Management – LFGTE Revenues**

The revenues to Materials Management from landfill gas to energy generation are projected to increase by 25% to \$577,179. The 10-year agreement with NYSERDA to purchase renewable energy credits (RECs) at \$26 per mWh expired in June 2021. It is anticipated that RECs will have a value of \$35 per mWh in the open market. Revenues from the LFGTE facility are shared 50/50 between the Authority and the methane plant owner.

➤ **Materials Management – Single Stream Capital**

The Authority authorized a financial investment in the recycling efforts of the county partners by establishing a program of capital cost sharing of up to 50% or \$600,000 of capital investments to promote single stream recycling. The single stream capital incentive was discontinued effective December 31, 2021 and therefore not included in the FY 2023 Materials Management budget.

➤ **Materials Management - Explore the Feasibility of Utilizing Solar Photovoltaics**

The FY 2022 budget included \$15,000 to explore the feasibility of utilizing solar photovoltaics at Materials Management facilities (Rodman). There is the potential for solar installation on roofs or in open green space. Systems could be grid-tied or stand-alone to provide supplemental internal green power. The Authority has retained a consultant to submit an application to National Grid to determine interconnection costs.

➤ **Materials Management – Waste Diversion**

The budget anticipates the continuation and evaluation of successful diversion programs for CRTs, mattresses, book de-binding, and tire recycling. The diversion of these materials reduces the impact on landfill operations and includes a cost sharing with the counties. Authority staff have evaluated our current means of recycling mattresses and believe that a concerted effort should be placed on identifying and incentivizing a private business to recycle mattresses in our three-county service area. This would create jobs locally, reduce the carbon footprint of trucking mattresses to Tonawanda, and reduce total costs of the mattress recycling program.

The Materials Management waste diversion budget provides for a \$10 per ton single stream recycling rebate through December 31, 2022.

➤ **Materials Management – Recycling Transfer Station**

The FY 2023 operating budget contains expenses for the Regional Recycling Transfer Station through December 31, 2022, with the closure of the facility anticipated on or before such date.



MMF TONNAGES

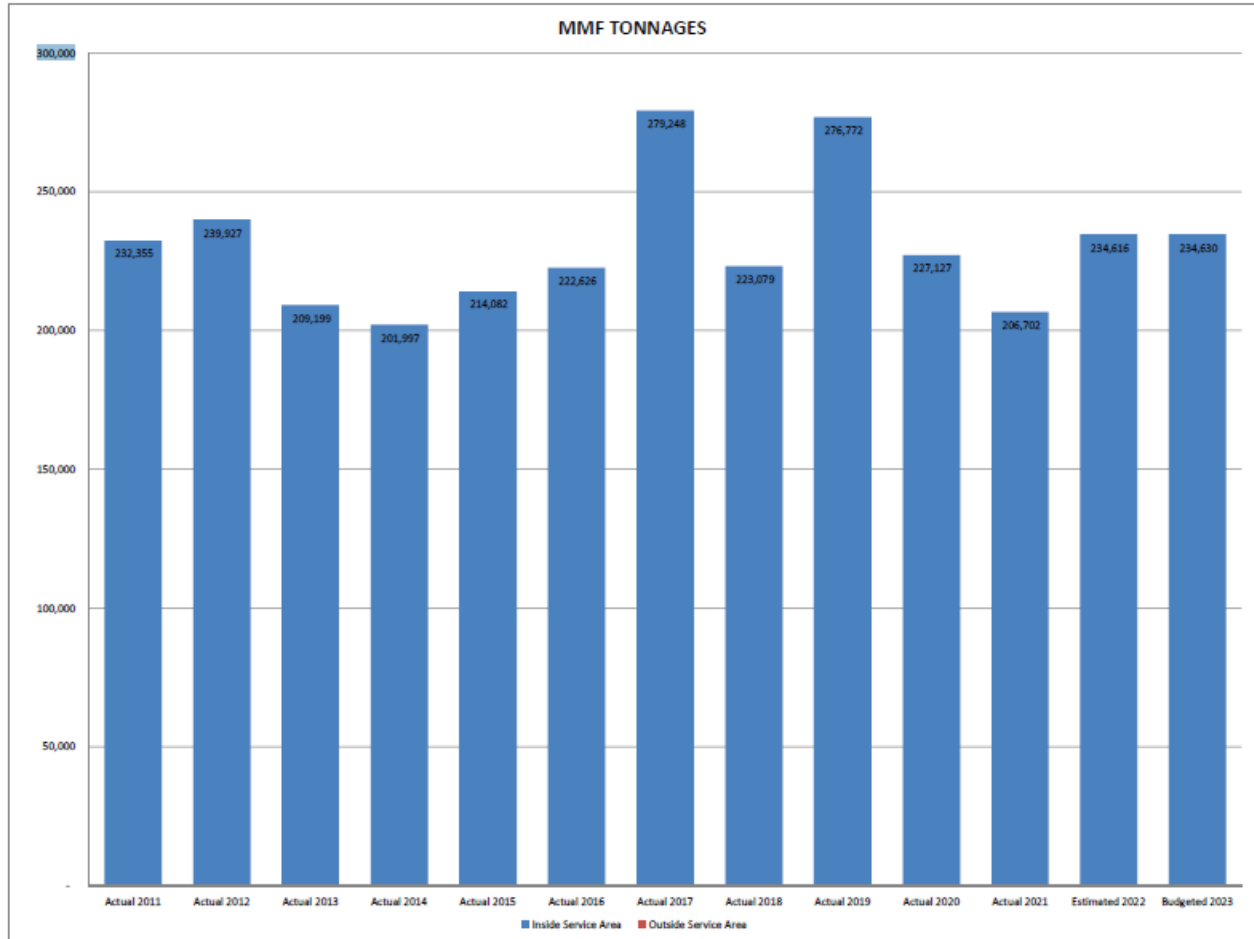


FIGURE 2

RESERVES (CONTRIBUTIONS FROM TIP FEES):

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
Replacement Reserve	\$ 1.00	\$ 2.00	\$ 2.00	\$ 4.00	\$ 4.00	\$ 4.00	\$ 2.25	\$ 3.00	\$ 1.00	\$ 5.00
Liner Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6.00
Closure Reserve	\$ 2.25	\$ 2.25	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.75	\$ 3.50
Tip Fee Stabilization Reserve	\$ 2.00	\$ 1.00	\$ 1.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ -	\$ -	\$ -	\$ -
Capital Reserve	\$ -	\$ -	\$ -	\$ 2.00	\$ 4.75	\$ 3.00	\$ 2.00	\$ 1.25	\$ -	\$ -
Landfill Gas Reserve	\$ -	\$ -	\$ -	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ -	\$ -	\$ -
	\$ 5.25	\$ 5.25	\$ 5.00	\$ 12.00	\$ 14.75	\$ 13.00	\$ 8.25	\$ 6.25	\$ 3.75	\$ 14.50



Materials Management Division Capital Projects

Project Number	Project Description	Fund	Budget FYE 2023	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027
	Equipment: Survey Grade GPS Replacement	R	\$ 37,000	\$ -	\$ -	\$ -	\$ -
	Equipment: Waste Dozer	R	\$ 450,000	\$ -	\$ 600,000	\$ -	\$ 650,000
	Equipment: Hydraulic Excavator	R	\$ 460,000	\$ 475,000	\$ -	\$ -	\$ -
	Equipment: Leachate Tank Trailer	R	\$ 100,000	\$ 105,000	\$ 110,000	\$ 115,000	\$ -
	Equipment: Leachate Truck Tractor	R	\$ 140,000	\$ -	\$ -	\$ 170,000	\$ -
	Equipment: 4" Dry Prime Pump	R	\$ 50,000	\$ -	\$ -	\$ -	\$ -
	Equipment: Service Truck	R	\$ 85,000	\$ -	\$ -	\$ -	\$ -
20188	O&M Bldg Roof Replacement	R	\$ 520,000	\$ -	\$ -	\$ -	\$ -
	O&M Stormwater Improvements	R	\$ 200,000	\$ -	\$ -	\$ -	\$ -
	O&M Building Modifications - Access Control Facility	R	\$ 300,000	\$ -	\$ -	\$ -	\$ -
	Monitoring Well Decommissioning	R	\$ 231,000	\$ -	\$ -	\$ -	\$ -
	Natural Resource Management Improvements	R	\$ 110,000	\$ -	\$ -	\$ -	\$ -
	Closure V Phases 1 and 2	C	\$ 2,327,000	\$ 2,333,000	\$ -	\$ -	\$ -
	MMF Maintenance Shop Upgrade	R	\$ 15,000	\$ 400,000	\$ -	\$ -	\$ -
	Equipment: Mower/ Snow Blower Replacement	R	\$ -	\$ 17,000	\$ -	\$ -	\$ -
	Equipment: Backhoe Loader	R	\$ -	\$ 220,000	\$ -	\$ -	\$ -
20189/ 20190	Southern Expansion Landfill Gas (LFG) Phase 1 and 2 Tie in and Main Flare Construction	LGR	\$ -	\$ 100,000	\$ 800,000	\$ -	\$ -
	Design and Construction for Cell 14	LR	\$ -	\$ 500,000	\$ 8,700,000	\$ -	\$ -
	Equipment: Articulated Hauler	R	\$ -	\$ -	\$ 800,000	\$ -	\$ -
	Equipment: Water Truck	R	\$ -	\$ -	\$ 140,000	\$ -	\$ -
	Equipment: Landfill Compactor	R	\$ -	\$ -	\$ 750,000	\$ -	\$ 1,000,000
	Equipment: Plow Truck / Sander	R	\$ -	\$ -	\$ -	\$ 250,000	\$ -
	Equipment: Wheel Loader	R	\$ -	\$ -	\$ -	\$ 450,000	\$ -
	Equipment: Mini Excavator	R	\$ -	\$ -	\$ -	\$ 65,000	\$ -
	Closure VI	C	\$ -	\$ -	\$ -	\$ 5,040,000	\$ -
	Equipment: Flat Bed Truck	R	\$ -	\$ -	\$ -	\$ -	\$ 60,000
TOTAL MMF			\$ 5,025,000	\$ 4,150,000	\$ 11,900,000	\$ 6,090,000	\$ 1,710,000

Fund Description

- C Closure Reserve
- R Replacement Reserve
- LGR Landfill Gas Reserve
- LR Liner Reserve
- O Operating Investments



Materials Management – Landfill Expansion

The regional solid waste landfill is commencing its 30th year of operation and is being extended for an additional 50 years of useful life with the southern expansion. This year will see transition from the current landfill to the new cells. We will be operating both the current and new cells of the landfill to maximize air space. The southern expansion capital project will be completed in FY 2023 and Cell 12 will begin accepting waste in the summer of 2022.





Telecommunications Division Budget Elements

➤ **Telecommunications – Outside Consultant**

The budget includes \$75,000 to hire a consultant to evaluate telecommunication industry trends and the operations of the Authority's telecommunications network to ensure maximum utilization of our network for the benefit of Jefferson, Lewis, and St. Lawrence counties and to assist with the development of the strategic objectives of the Authority's telecommunication network for the next five years.

➤ **Telecommunications – Pending Retirements**

Two staff in the Telecommunications Division plan to retire in FYE 2023. The budget includes retaining replacements for retiring staff and providing for an overlap to provide new staff with appropriate training.

➤ **Telecommunications – NYS Right of Way Fees**

The Authority is facing a significant expense in the Telecommunications budget due to a state fee that is authorized to be charged for every mile of the NYSDOT right-of-way utilized for fiber optic cable. Initial estimates project the cost could be as high as \$1.6 million annually. This new fee has a disproportionate impact on the Authority's rural networks, where fiber can only be deployed on NYSDOT right-of-ways through the Adirondack Park and other low density rural areas.

The Authority has protested the fees to the Commissioner of the Department of Transportation, seeking the continued precedent of exemption under our enabling legislation. We are encouraged by some of Governor Hochul's comments about the future of the fees for fiber optic cable in state rights-of-way. In both her State of the State address and executive budget presentation she said she would eliminate these fees for rural broadband projects that fall under a new initiative she is creating called ConnectALL. While we await the details of that program, there are also at least four bills pending in the state Legislature (with companion bills in both the Senate and Assembly) that seek to either modify or completely rescind the fiber fees in state rights-of-way. We have been consulted on several of these efforts and we have encouraged the legislators to consider rallying behind one of bills to ensure its passage. We are hopeful that we will see some type of relief from these fees in this legislative session.

Should the exemption not be granted or the law rescinded, the capital budget will require significant amendments.

➤ **Telecommunications – Cell Tower Connections**

The budget provides funding to connect new wireless towers throughout the North Country. This year we expect additional micro cell towers in advancement of the cell providers' 5G roll-outs. Revenue collections will cover connection and maintenance costs over multi-year agreements.



➤ **Telecommunications – Plattsburgh to Albany Fiber Replacement**

Ten years ago the Telecommunications Division entered into a swap for four fibers from Plattsburgh to Albany. The term of the swap will expire in FY 2023 and if we do not move off those fibers, the Authority will incur an annual expense of \$216,000. This budget includes \$450,000 to construct our own facilities which will enable us to move off those fibers. Based on construction schedules and make-ready timelines we may be forced to pay the \$18,000 per month fee until construction is complete.



Telecommunications Division Capital Projects

Project Number	Project Description	Fund	Budget FYE 2023	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027
	DWDM Upgrade (Dense Wave Division Multiplexing)	R	\$ 120,000	\$ 100,000	\$ -	\$ 200,000	\$ 100,000
	Customer Network Construction	R	\$ 250,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
	Ethernet Test Sets	R	\$ 55,000	\$ -	\$ -	\$ 80,000	\$ -
	Ethernet Core Network Upgrade	R	\$ 150,000	\$ 150,000	\$ 350,000	\$ 200,000	\$ 100,000
	Wireless Tower Service	R	\$ 470,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
	Central Office Enhancements	R	\$ 130,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
	DOT Road Projects	R	\$ 50,000	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000
	Fiber Augments	R	\$ 80,000	\$ 85,000	\$ 100,000	\$ 100,000	\$ 100,000
	187 Fiber Construction	R	\$ 450,000	\$ -	\$ -	\$ -	\$ -
	Lewis County CDBG Grant Lyonsdale Tower	R	\$ 150,000	\$ -	\$ -	\$ -	\$ -

TOTAL TELECOMMUNICATIONS	\$ 1,905,000	\$ 975,000	\$ 1,095,000	\$ 1,225,000	\$ 945,000
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Fund Description

R Repair & Replacement Reserve



Regional Development Division Budget Elements

➤ **Regional Development - Housing**

The Authority's affordable housing rehabilitation programs are dependent upon state grants and municipal contracts. The budget reflects four active agreements with municipalities to provide grant administration and program delivery for housing programs. Regional Development (RD) staff is assisting the villages of Massena and Tupper Lake using Affordable Housing Corporation funding for owner-occupied rehabilitation. RD is also assisting St. Lawrence County and the Town of Gouverneur using Community Development Block Grant funding for owner-occupied rehabilitation. We are in the process of hiring a part-time Housing Rehabilitation Specialist that was previously budgeted.

➤ **Regional Development - Housing Loan Interest Income**

The Authority's Affordable Housing Programs have seen several large loans paid in full. In 2020, North Country Watertown Development I (Kelsey Creek) paid its loan off early, and in 2021, Jefferson Leray LLC (Woodcreek) and Essex Evansdown Associates (the Ledges) paid their loans in full early. This has resulted in a significant decrease in our loan interest income going forward. Kelsey Creek was paying 6% interest, Jefferson LeRay was paying 4.5% interest, and Essex Evansdown was paying 3%. The reason these loans were paying higher rates was because when we initially made the loans they were affordable housing projects and when we refinanced them they became market rate housing, so the rates were more in line with the prime lending rates at the time that the loans were refinanced. All new affordable housing loans that we have made have been at 1% with the exception of DGGL Properties which is at 0.5% for 30 years. This is because the state is lending their funds at 0.5% and the project can only support this amount.

➤ **Regional Development – Investment Income**

Investment income has been critically low over the past several years. In the past, Regional Development was able to utilize investment income to cover operating wages and expenses. With the Federal Reserve indicating that it may increase interest rates in 2022, there may be a minor increase in investment returns in the future.

➤ **Regional Development –Rural Broadband**

Regional Development staff is working closely with Telecom staff to assist the three counties with planning associated with broadband development. Federal and state funding will be available in the coming year to assist with filling gaps in broadband in rural areas and RD staff is assisting Telecom with project planning and grant administration. RD is overseeing three contracts related to broadband expansion in its proposed FYE 2023 budget.



Water Quality Division Budget Elements

➤ **Management Services Contracts**

In FY 2015, Management Service Contracts (Carthage, Clayton, Ogdensburg, & Malone) transitioned from the Water Quality Division to Engineering. Based upon the strategic goals and objectives of each of our operating divisions, it was recently determined that Management Services Contracts should be under the direct supervision of the Authority's Director of Water Quality. This will consolidate all water quality operations within the Water Quality Division and will provide for greater synergies among Water Quality staff. The FY 2023 Water Quality Contracts budget includes revenue and expenditures associated with Management Services Contracts, to include Carthage, Clayton, Ogdensburg, & Malone.

➤ **Water Quality – Certified/Licensed Operators**

Recruiting and retaining qualified Water Quality staff is becoming increasingly difficult as there are specific education and experience requirements for licensure and older operators are nearing retirement age. These are problems across the state and the industry. The Authority has made efforts to enhance recruitment and retention. However, additional incentives, training, and compensation are required. The Authority will retain and invest in staff who have the skillset and education to obtain licenses upon hire.

The Authority will continue recruitment and retention efforts.

➤ **Water Quality – Weekend Staffing/Overtime**

The FY 2023 budget includes the addition of one Water Quality Operator as part of a strategy to reduce staff overtime by scheduling weekend rounds as part of staff's normal 40-hour workweek. On a rotating basis, staff will be scheduled to perform weekend rounds. This will provide for better work/life balance for current staff who are sometimes required to work 12 consecutive days under the current operating protocol. The FY 2023 budget estimates a savings of \$54,382 in overtime wages in the Water Quality Division.

➤ **Water Quality – Disinfection Byproducts**

The City of Watertown provides water to the Authority to support the Army Water Line, which supplies water to Fort Drum and outside users. The EPA has issued an Administrative Order that requires the City of Watertown to address the high concentration of disinfection byproducts (DBPs) in the water. The water source, the Black River, is heavy in organic material, requiring high levels of chemical treatment. The transmission distance of the water lines to outside customers contributes to increased concentration. The City of Watertown's rate for water will likely increase in future years as they implement changes to reduce DBPs.



The Authority completed the installation of the aerator in the water tank at BPS 2 to strip out DBPs in FY 2021. The Authority will continue to monitor DBPs and will implement corrective actions as required.

➤ **Water Quality – Army Sewer Line**

The rates being charged on the Army Sewer Line are increasing due to increased costs from the City of Watertown to treat wastewater and an increase in Authority capital costs.

➤ **Water Quality – Army Water Line**

The rates being charged on the Army Water Line are increasing due to increased Authority capital costs and \$100,000 in interim interest expense for the AWL Pipeline Replacement project.

➤ **Water Quality – Regional Water Line Rates**

The water rates charged to the municipalities on the Regional Water Line are increasing due to the increased rate being charged by the water source, the Village of Cape Vincent. These rates are based upon an annual audit required by the Authority's contract with Cape Vincent.



Water Quality User Charges

Army Sewer Line/Army Water Line/Regional Water Line 2022-2023 User Charges Schedule							
					2021-2022	2022-2023	Change
Army Sewer					5.14	5.73	0.59
Army Water					6.58	7.40	0.82
Sewer Connection Rates:							
Town of LeRay - Sanford Corners					3.31	3.40	0.10
Town of Pamela SD9					3.35	3.45	0.10
Town of LeRay - North Entry					3.31	3.40	0.10
Town of Leray SD 4					3.72	3.82	0.10
Town of Pamela SD3					3.31	3.40	0.10
Route 3 Sewer					3.34	3.44	0.10
Route 12					3.33	3.42	0.10
Water Connection Rates:							
Pamelia District #2, LeRay District #1					2.91	3.02	0.11
Pamelia District #1					2.97	3.09	0.11
Pamelia District #4 & #5					3.04	3.15	0.11
LeRay District #2					3.25	3.40	0.15
Champion					3.73	3.88	0.15
Regional Water Line (COST COMPARISON FY22 / FY23)							
Municipality	FY 2022 Quarterly Fixed Cost	FY2022 Variable Cost / KGAL	FY 2023 Quarterly Fixed Cost	FY2023 Variable Cost / KGAL			
T/Cape Vincent (WD 2,3)	\$ 1,514.06	\$ 1.70	\$ 1,384.60	\$ 1.81			
Lyme (incl Bus Garage)	\$ 12,869.49	\$ 1.70	\$ 11,769.09	\$ 1.81			
Chaumont	\$ 12,112.47	\$ 1.70	\$ 11,076.79	\$ 1.81			
Dexter	\$ 9,841.38	\$ 1.70	\$ 8,999.89	\$ 1.81			
T/Brownville (incl GBHS)	\$ 12,869.49	\$ 1.70	\$ 17,030.56	\$ 1.81			
V/Brownville	\$ 20,439.79	\$ 1.70	\$ 18,692.08	\$ 1.81			



Water Quality Division Capital Projects

ARMY SEWER LINE

Project Number	Project Description	Fund	Budget FYE 2023	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027
	WPS Pump, Flow Meter and Controls Upgrade	Revenue	\$ 20,000	\$ 200,000	\$ -	\$ -	\$ -
	WPS Building Modifications	Revenue	\$ 366,000	\$ -	\$ -	\$ -	\$ -
	ASL Alternate Source for Wastewater Treatment	Revenue	\$ -	\$ -	\$ 500,000	\$ -	\$ -
TOTAL ARMY SEWER LINE			\$ 386,000	\$ 200,000	\$ 500,000	\$ -	\$ -

ARMY WATER LINE

Project Number	Project Description	Fund	Budget FYE 2023	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027
	Army Water Line Pipeline Replacement (P1 & 2)	Bonding/Grant	\$ 9,100,000	\$ -	\$ -	\$ -	\$10,000,000
	BPS 2 Antenna Upgrade	Revenue	\$ 140,000	\$ -	\$ -	\$ -	\$ -
	AWL BPS1 and 2 Pump & SCADA Improvements	Revenue	\$ 20,000	\$ 140,000	\$ -	\$ -	\$ -
	AWL Alternate source for water supply	Revenue	\$ -	\$ -	\$ 500,000	\$ -	\$ -
TOTAL ARMY WATER LINE			\$ 9,260,000	\$ 140,000	\$ 500,000	\$ -	\$ 10,000,000

REGIONAL WATER LINE

Project Number	Project Description	Fund	Budget FYE 2023	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027
	RWL Limerick Booster Pump Station Genset Replacement	CR	\$ -	\$ -	\$ -	\$ 130,000	\$ -
	Town of Cape Vincent Pump Station RTU and HMI Upgrade	CR	\$ -	\$ -	\$ -	\$ 17,000	\$ -
TOTAL REGIONAL WATER LINE			\$ -	\$ -	\$ -	\$ 147,000	\$ -

➤ **Army Waterline Pipeline Replacement (Phase I)** – In 2019, 17 mainline valves located along the AWL were replaced. During this project, several areas of the pipeline were observed to be pitted or deteriorated. After completing the AWL valve replacement project, leaks formed in areas where deteriorated pipe was observed. Based on initial observations, the leaks appeared to be limited to the areas of deteriorated pipe. Due to the age (32 years) versus an expected design life of 50 years and the criticality of the AWL to its customers, especially Fort Drum, the Authority obtained funding through the OLDCC to perform an integrity assessment of 55,942 feet of the AWL from Booster Pump Station 1 (BPS-1) to Booster Pump Station 2 (BPS-2). The AWL integrity assessment utilized non-destructive testing methods which employed an ultrasonic scanning tool inserted into the pipe that measured pipe wall thickness and identified defects from the interior of the pipe while the system remained in service. Preliminary estimates show that over 25,000 feet of pipe must be replaced in total on the waterline. The Authority is phasing the capital project. Phase I will assess 2,275 feet of pipe not reviewed previously, and replace 12,872 feet of pipe. An additional 12,210 feet of pipe will be replaced in Phase II. The estimated cost to complete Phase I is \$9.1 million, comprised of \$400,000 for engineering design and bid documents, and \$8.7 million for capital costs.



Engineering Division Budget Elements

➤ **Management Services Contracts**

As noted in the Water Quality Division's Budget Elements, Management Service Contracts (Carthage, Clayton, Ogdensburg, & Malone) will transition from the Engineering Division to the Water Quality Division. Therefore, both revenue and expenditures within the Engineering Division have decreased from the previous year.

➤ **Engineering – Staffing Levels**

The Engineering Division will continue to work with our municipal partners to provide opportunities to provide value-added services and assist municipalities with their infrastructure, planning and economic needs. Staffing levels should be monitored and adjusted according to demand for service.

➤ **Engineering – GIS**

The FY 2023 budget includes \$100,000 in revenue to commence a regional GIS project to complete mapping for 25 municipalities in St. Lawrence and Franklin counties over three years. The Town of Tupper Lake and partner local governments will cooperatively develop a regional GIS for highway and public works infrastructure. This will assist with asset management, budgeting, and planning.



Engineering Division Capital Projects

Project Number	Project Description	Fund	Budget FYE 2023	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027
	GIS ESRI Software & Internet Mapping Application Upgrade	TBD	\$ -	\$ 50,000	\$ -	\$ -	\$ -
TOTAL ENGINEERING			\$ -	\$ 50,000	\$ -	\$ -	\$ -



RESERVE SUMMARY

The past two years the capital budget has provided for a \$24 million expansion project to extend the useful life of the landfill. The Authority has long advanced the strategy of utilizing the reserves in combination with bond financing to support the project. This was completed with \$12 million in bond proceeds and \$12 million from the capital reserve.

Materials Management	Replacement Reserve	\$5,405,772
	Closure Reserve	\$16,326,456
	Post Closure Reserve	\$7,348,727
	Tip Fee Stabilization Reserve	\$4,431,958
	Capital Reserve	\$1,215,066
	Landfill Gas Reserve	\$1,636,435
	Wetlands Mitigation Reserve	\$318,035
	Liner Reserve	<u>\$10,236,475</u>
	Subtotal	\$46,918,924
Telecommunications	Operating Reserve	\$981,701
	Repair & Upgrade Reserve	<u>\$5,857,109</u>
	Subtotal	\$6,838,810
Water Quality	Wastewater Administrative Reserve	\$749,985
	Wastewater Repair Reserve	\$900,000
	Wastewater Development Reserve	\$223,107
	Water Repair Reserve	\$900,000
	Water Capital Reserve	\$95,675
	Regional Water Line Operating Reserve	\$62,625
	Regional Water Line Capital Reserve	<u>\$328,428</u>
	Subtotal	\$3,259,820
Administrative	Post Employee Benefit Reserve	\$5,300,707
	Administrative Reserve	<u>\$4,000,000</u>
	Subtotal	\$9,300,707
	TOTAL RESERVES	\$66,318,261



AUTHORITY RESERVE NARRATIVE

1. Materials Management:

a) Replacement Reserve

- Balance @ 12/31/21: \$5,405,772
- Reserve monies for new or replacement fleet and building improvements.
- Additions to the Replacement reserve, currently \$5.00 per ton effective January 1, 2022, are based on annual review of equipment and expected replacement thereof.
- Withdrawals from the Reserve are based upon budgeted capital expenditures.
- As of December 31, 2021, capital appropriations of \$916,000 from the Replacement Reserve remain outstanding for various large equipment acquisitions, sewer jet vacuum truck, O&M roof repairs and litter fence replacement.

b) Closure Reserve

- Balance @ 12/31/21: \$16,326,456
- State and Federal laws and regulation require that the Authority place a final cover on its Materials Management Facility landfill site when it stops accepting waste. Therefore, the Authority established a Closure Reserve for such capital expenditures.
- Additions to the Closure Reserve, currently \$3.50 per ton effective January 1, 2022, are based on a financial model which is updated annually.
- Withdrawals from the Reserve are based on budgeted capital expenditures.
- As of December 31, 2021, capital appropriations of \$196,000 from the Closure Reserve remain outstanding for Closure IV.

c) Post Closure Reserve

- Balance @ 12/31/21: \$7,348,727
- State and Federal laws and regulation require that the Authority perform certain maintenance and monitoring functions at the Materials Management Facility landfill site for 30 years after closure. The Authority has established a Closure Reserve for such post closure costs.
- No additions are currently made to the Post Closure Reserve as interest earnings are sufficient to fully fund post closure costs. A financial model of the reserve is completed annually.
- Withdrawals from the Reserve will commence upon closure of the landfill.

d) Tip Fee Stabilization Reserve

- Balance @ 12/31/21: \$4,431,958
- The Tip Fee Stabilization Reserve was established in FYE 2009. The intent of the reserve is to provide for Tip Fee Stabilization in a period of increasing operating expenses.
- Additions to the Tip Fee Stabilization Reserve, currently \$0.00 per ton, are made annually at the Board of Directors discretion.



e) Capital Reserve

- Balance @ 12/31/21: \$1,215,066
- The Capital Reserve was established in 2006, after review by the Authority's Fiscal Advisor and Bond Counsel, and was intended to offset the costs of developing the Southern Expansion, Phase II, of the Landfill.
- Additions to the Capital Reserve, currently \$0.00 per ton, are made annually at the Board of Directors discretion.
- Withdrawals from the Capital Reserve are based on budgeted capital expenditures.
- As of December 31, 2021, commitments of \$712,000 remain outstanding from the Capital Reserve to fund the Southern Expansion (\$226k) and Main Pump Station Upgrades (\$486k).

f) Landfill Gas Reserve

- Balance @ 12/31/21: \$1,636,435
- The Landfill Gas Reserve was established to create a funding source for future Landfill Gas System upgrades which may be required.
- Additions to the Landfill Gas Reserve, currently \$0.00 per ton, are made annually at the Board of Directors discretion.
- Withdrawals from the Reserve are based upon budgeted capital expenditures.
- As of December 31, 2021, commitments of \$283,000 remain outstanding to fund the wellfield expansion project.

g) Wetlands Mitigation Reserve

- Balance @ 12/31/21: \$318,035
- The Wetlands Mitigation Reserve was established for the performance of obligations required under the Department of the Army provisional Permit No. 1989-9811.

h) Liner Reserve

- Balance @ 12/31/21: \$10,236,475
- The Liner Reserve was established to construct cell liners at the Materials Management Facility.
- Additions to the Liner reserve, currently \$6.00 per ton effective January 1, 2022, are based on a financial model which is updated annually.
- Withdrawals from the Reserve are based upon budgeted capital expenditures.

2. Telecommunications

a) Operating Reserve

- Balance @ 12/31/21: \$981,701
- The purpose of this reserve was to set aside monies in the event that operating expenses exceed operating revenues.
- The Operating Reserve is maintained at a level of 16.7% of annual revenues or equivalent to two months revenue.
- Withdrawals from the Telecommunication's Operating Reserve can be made as authorized by the Board of Directors.



b) Repair and Upgrade Reserve

- Balance @ 12/31/21: \$5,857,109
- Original purpose was to reserve monies for outside plant repair and improvement and equipment replacement. This reserve is a self-insurance fund for outside plant fiber facilities.
- Additions to the Repair and Upgrade Reserve are calculated on a percentage basis of replacement cost, annually.
- Withdrawals from the Repair and Upgrade Reserves are based upon budgeted capital expenditures.

3. Army Wastewater

a) Administrative Support Reserve

- Balance @ 12/31/21: \$749,985
- Original purpose was to support the current obligations of the Authority pending receipt of payment for services rendered.
- The Army Sewer Administrative Support Reserve was originally funded by an amount equal to one-sixth of the 1st fiscal year's annual charge.
- Withdrawals from the Army Sewer Administrative Support Reserve would be by Board Directive.
- Interest Earned is returned to the Army annually.

b) Repair Reserve

- Balance @ 12/31/21: \$900,000
- Original purpose was to create a reserve for necessary repairs or replacement beyond the scope of operation and maintenance expenses.
- The Army Sewer Repair Reserve was originally created by an initial deposit.
- Withdrawals from the Army Sewer Reserve are not practical in that withdrawals must be fully repaid over six succeeding months.
- Interest Earned is returned to the Army annually.

c) Infrastructure Development Reserve

- Balance @ 12/31/21: \$223,107
- The Infrastructure Development Reserve was funded from Outside User Revenues.
- This reserve is to provide funding for infrastructure development of the Army Sewer Line.

4. Army Waterline

a) Repair Reserve

- Balance @ 12/31/21: \$900,000
- Original purpose was to create a permanent repair reserve for the benefit of the Army to complete necessary repairs beyond the scope of operation and maintenance.
- The Army Waterline Repair Reserve was originally funded in eight equal monthly payments by the Government.
- Withdrawals from the Army Waterline Repair Reserve are not practical in that withdrawals must be fully repaid over six succeeding months.
- Interest Earned is returned to the Army annually.



b) Capital Reserve

- Balance @ 12/31/21: \$95,675
- The Capital Reserve was funded in FYE 2021 in the amount of \$95,675 to partially fund the completion of the AWL Pipeline Integrity Evaluation. This project has been completed and the Capital Reserve will be fully utilized to fund such capital costs.

5. **Regional Waterline Reserve**

a) Regional Waterline Operating Reserve

- Balance @ 12/31/21: \$62,625
- The RWL Operating Reserve was established in FYE 2010 based on a reconciliation of actual revenues collected as compared to expenditures.
- Withdrawals from the Regional Waterline Operating Reserve would be made to cover an operating shortfall based on the direction of the Authority Board and the partners of the RWL.

b) Regional Waterline Capital Reserve

- Balance @ 12/31/21: \$328,428
- The RWL Capital Reserve was established in FYE 2010 based on a reconciliation of actual revenues collected as compared to expenditures.
- Withdrawals from the Regional Waterline Capital Reserve would be made to cover capital costs based on the direction of the Authority Board and the partners of the RWL.

6. **Administrative Reserves**

a) Post Employee Benefit Reserve

- Balance @ 12/31/21: \$5,300,707
- Pursuant to GASB 45, the Authority is required to accrue a liability on its books for the cost of post-employment retiree health insurance costs. The Authority retained an actuary to compute its liability for postemployment benefits and created a cash reserve to fund future employee postemployment benefits.
- For the Fiscal Year 2022, the Employee Benefit Reserve is funded at a rate of \$3.00, per hour, per employee.

b) Administrative Reserve

- Balance @ 12/31/21: \$4,000,000
- Interest earnings from the Board Designated Administrative Reserve can be utilized to offset administrative expenses.
- As of December 31, 2021, capital appropriations of \$233k from the Administrative Reserve remain outstanding for Administrative Capital Appropriations.



DEBT SUMMARY

The Authority continues to annually pay down its debt service on outstanding borrowings.

Materials Management

	\$ 10,230,000	2019
	<u>\$ 7,005,000</u>	2015
Outstanding	\$ 17,235,000	

Regional Water Line

	\$ 977,669	1997	
	<u>\$ 589,418</u>	2015	
Outstanding	\$ 1,567,087		Regional Water Line Village of Cape Vincent 4 th Filter

Regional Development

	<u>\$ 600,000</u>	2008	
Outstanding	\$ 600,000		Housing Trust Fund

Administration

	<u>\$ 914,000</u>	1987	
Outstanding	\$ 914,000		New York State

TOTAL OUTSTANDING **\$ 20,316,087**



DEBT ACTIONS

Outstanding Debt – All Divisions

The budget anticipates the required annual debt service, principal and interest, payments for the remaining debt reflected.

Debt will be required for the Army Water Line Pipeline Replacement Capital Project. Total debt required to complete the \$9.1 Million project will be dependent on our success in obtaining grant funding to support the project.



AUTHORITY DEBT NARRATIVE

1) Materials Management

a) 2019 Bond Issue (Southern Expansion Funding)

- Debt Balance @ 12/31/21: \$10,230,000
- Annual Debt Service, Interest & Principal: \$659,556
- Maturity Date: 9/01/2044
- **A Debt Sinking Fund** was established to meet the 2019 debt service requirements. Balance @ 12/31/2021 \$219,618. Monthly deposit to 2019 Debt Service Sinking Fund: \$55,500
- A Municipal Bond Debt Service Reserve Insurance Commitment has been purchased from Assured Guaranty Municipal Corp. in the amount equal to the Debt Service Reserve Requirement of approximately \$345,000.

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

- Debt Balance @ 12/31/21: \$7,005,000
- Annual Debt Service, Interest & Principal: \$499,438
- Maturity Date : 5/15/2040
- **A Debt Sinking Fund** was established to meet debt service requirements of the 2015 Debt issuance. Balance @ 12/31/21: \$240,965. Monthly deposit to 2015 Debt Service Sinking Fund: \$42,000
- **A Debt Service Reserve** was established to meet debt service requirements of the 2015 Debt issuance. Balance @ 12/31/21: \$251,282. No monthly deposits or annual withdrawals are made.

2) Regional Waterline

a) United States Department of Agriculture

- Debt Balance @ 12/31/21: \$977,669
- Annual Debt Service, Interest & Principal: \$91,104
- Maturity Date: 4/08/36

b) Village of Cape Vincent – 4th Filter

- Debt Balance @ 12/31/21: \$589,418
- Annual Debt Service, Interest & Principal: \$28,204
- Maturity Date: 3/1/49

3) Regional Development

a) Housing Trust Fund:

- Debt Balance @ 12/31/21: \$600,000
- Annual Debt Service, Interest & Principal: \$6,000 (Interest Only, 1%)
- Maturity Date: 12/31/38. Payable upon loan repayment from ultimate recipient.

4) Administrative

a) NYS Loan (Original State Investment in Authority)

- Debt Balance @ 12/31/21: \$914,000
- Annual Debt Service: \$50,000 (Principal Only, 0% Interest)
- Maturity Date: 3/31/40



ACTIVE CAPITAL BUDGET REVIEW
April 1, 2021 - December 31, 2021

Project Number	Project Description	Amount Authorized	COMMITMENTS	Costs Incurred	Balance	Status	Funding Source
ADMINISTRATION							
10030	Network Access Control (NAC) FYE21	\$60,000.00	\$31,473.74	\$8,355.00	\$20,171.26	Active	Operating Investments
10031	Fleet Vehicles FYE22	\$130,800.00	\$130,796.00	\$0.00	\$4.00	Active	Operating Investments
10032	Voice Upgrade	\$50,000.00	\$0.00	\$0.00	\$50,000.00	Active	Operating Investments
DANC Administration Total:		\$240,800.00	\$162,269.74	\$8,355.00	\$70,175.26		
MATERIALS MANAGEMENT							
20154	DesignConstructnExpnsn	\$24,000,000.00	\$218,248.67	\$23,774,138.19	\$7,613.14	Active	Capital Reserve
20156	Main Pump Station Upgrades	\$500,000.00	\$63,382.97	\$14,097.03	\$422,520.00	Active	Capital Reserve
20157	Litter Fence Replacmnt	\$360,000.00	\$220,501.33	\$139,498.67	\$0.00	Active	Replacement
20165	Closure IV	\$4,765,000.00	\$17,367.49	\$4,569,833.42	\$177,799.09	Active	Closure
20177	Rgn Recycle TransferSta	\$1,650,000.00	\$0.00	\$1,403,747.38	\$246,252.62	Closed	Capital Reserve
20181	SCADA Transmission Devices	\$30,000.00	\$0.00	\$29,874.57	\$125.43	Closed	Replacement
20185	Cyncom Camera	\$130,000.00	\$0.00	\$129,265.00	\$735.00	Closed	Replacement
20187	O&M Building Door Replacement	\$40,000.00	\$39,700.00	\$0.00	\$300.00	Active	Replacement
20188	O&M Building Roof Assess & Replac	\$180,000.00	\$31,458.00	\$14,590.00	\$133,952.00	Active	Replacement
20190	LFG Wellfield Expansion Project	\$300,000.00	\$14,401.07	\$17,798.93	\$267,800.00	Active	Landfill Gas Reserve
20191	Sewer Jet Vacuum Truck	\$460,000.00	\$453,392.00	\$0.00	\$6,608.00	Active	Replacement
20192	Waste Heat Recovery Study & Report	\$30,000.00	\$0.00	\$0.00	\$30,000.00	Active	Replacement
DANC Materials Management Total:		\$32,445,000.00	\$1,058,451.53	\$30,092,843.19	\$1,293,705.28		
TELECOMMUNICATIONS							
30568	Economic Development Initiatives	\$315,000.00	\$0.00	\$227,014.96	\$87,985.04	Closed	Replacement
30643	Wireless Tower Service FYE20	\$1,300,000.00	\$0.00	\$1,261,295.75	\$38,704.25	Closed	Replacement
30647	Thousand Islands Bridge Authority	\$100,000.00	\$0.00	\$85,443.92	\$14,556.08	Closed	Replacement
30650	Fiber Augments FYE20	\$85,000.00	\$0.00	\$83,249.77	\$1,750.23	Closed	Replacement
30653	Avangrid NYSEG Dark Fiber FYE20	\$450,000.00	\$0.00	\$445,232.20	\$4,767.80	Closed	Replacement
30654	DWDM Upgrade FYE21	\$1,000,000.00	\$4,062.84	\$968,453.91	\$27,483.25	Active	Replacement
30655	Customer Network Construction FYE21	\$525,000.00	\$6,778.80	\$239,055.90	\$279,165.30	Active	Replacement
30656	Ethernet Enhancements FYE21	\$500,000.00	\$4,839.93	\$494,500.07	\$660.00	Active	Replacement
30657	Wireless Tower Service FYE21	\$300,000.00	\$106,307.97	\$190,654.39	\$3,037.64	Active	Replacement
30658	Emergency Restoration FYE21	\$150,000.00	\$0.00	\$58,399.02	\$91,600.98	Closed	Replacement
30659	Central Office Enhancements FYE21	\$100,000.00	\$0.00	\$99,683.98	\$316.02	Closed	Replacement
30660	DOT Road Projects FYE21	\$50,000.00	\$0.00	\$4,070.20	\$45,929.80	Closed	Replacement
30661	Fiber Augments FYE21	\$35,000.00	\$0.00	\$16,349.96	\$18,650.04	Closed	Replacement
30662	Avangrid Dark Fiber FYE21	\$838,700.00	\$10,019.00	\$42,624.09	\$786,056.91	Active	Replacement
30663	Twn Tupper Lake N Border Reg Comm	\$250,000.00	\$2,715.40	\$87,682.17	\$159,602.43	Active	Replacement
30665	Customer Network Construction FYE22	\$550,000.00	\$183,798.75	\$86,884.36	\$279,316.89	Active	Replacement
30666	Ethernet Enhancements FYE22	\$100,000.00	\$60,106.00	\$0.00	\$39,894.00	Active	Replacement
30667	Wireless Tower Service FYE22	\$350,000.00	\$134,549.01	\$98,619.08	\$116,831.91	Active	Replacement
30668	Emergency Restoration FYE22	\$150,000.00	\$21,930.35	\$78,132.11	\$49,937.54	Active	Replacement
30669	Central Office Enhancements FYE22	\$120,000.00	\$720.00	\$80,809.87	\$38,470.13	Active	Replacement
30670	DOT Road Projects FYE22	\$50,000.00	\$21,205.52	\$8,798.26	\$19,996.22	Active	Replacement
30671	Fiber Augments FYE22	\$80,000.00	\$25,391.52	\$0.00	\$54,608.48	Active	Replacement
30672	NYPA Plattsburgh to Albany IRU FYE22	\$1,000,000.00	\$657,928.50	\$322,043.72	\$20,027.78	Active	Capital Reserve
DANC Telecommunications Total:		\$8,398,700.00	\$1,240,353.59	\$4,978,997.69	\$2,179,348.72		
ARMY SEWER LINE							
41060	WPS HVAC Eval Design Improv	\$435,000.00	\$181,962.04	\$236,396.33	\$16,641.63	Active	Revenue
41062	WPS WWTP Prelim Eng Report	\$50,000.00	\$18,256.00	\$10,659.00	\$21,085.00	Active	Revenue
DANC Army Sewer Line Total:		\$485,000.00	\$200,218.04	\$247,055.33	\$37,726.63		
ARMY WATER LINE							
42039	AWL Waterline Consult-Eval-Repairs	\$1,000,000.00	\$59,159.00	\$882,005.08	\$58,835.92	Active	Revenue
42040	AWL Alternative Water Source	\$50,000.00	\$16,656.00	\$8,259.00	\$25,085.00	Active	Revenue
DANC Army Water Line Total:		\$1,050,000.00	\$75,815.00	\$890,264.08	\$83,920.92		
REGIONAL WATER LINE							
43109	Cape Vincent Pump Station Genset Replac	\$25,000.00	\$0.00	\$292.50	\$24,707.50	Active	Capital Reserve
43111	RWL Mainline Valve Bolt Repair	\$7,809.60	\$0.00	\$2,809.60	\$5,000.00	Active	Capital Reserve
43112	RWL Connection to Village of Dexter	\$100,000.00	\$0.00	\$100,000.00	\$0.00	Active	Capital Reserve
DANC Regional Water Line Total:		\$132,809.60	\$0.00	\$103,102.10	\$29,707.50		
Grand Totals:		\$42,752,309.60	\$2,737,107.90	\$36,320,617.39	\$3,694,584.31		



MUNICIPAL PARTNER CONTRACTS

Customer	Services						Regional Development
	O&M Water	O&M Sewer	Technical	SCADA	GIS	Management	
Jefferson County							
Town of Adams					1		
Village of Adams					1		
Town of Alexandria			3		1		
Village of Alexandria Bay			3		1		
Village of Antwerp				1	1		
Village of Black River							
Town of Brownville					1		
Town of Cape Vincent				1	1		
Village of Cape Vincent					1		
Village of Carthage & West Carthage						1	
Town of Champion	2	1					
Village of Chaumont					1		
Town of Clayton					1		
Village of Clayton			4			1	
Village of Dexter				1			1
Town of Ellisburg (Village of Ellisburg shares)					1		
Village of Glen Park					1		
Jefferson County							1
Jefferson County Highway	1	1					
Town of LeRay	4	3		1			
Town of Lyme					1		
Town of Pamela		1					
Village of Philadelphia					1		
Route 3 Sewer Board		1	1				
Town of Rodman					1		
Town of Rutland	1		1				
Village of Sackets Harbor	1	1					
Village of Theresa			1				
Town of Wilna	1						
US Customs		1					
Westelcom					1		
Thousand Islands Bridge Authority	1	2					
Lewis County							
Lewis County IDA							1
Town of Diana	1		2				
Village of Lowville					1		
Village of Lyons Falls			2	1	1		
Town of Martinsburg				1			
Village of Port Leyden				1	1		
Village of Turin					1		1
Town of Watson					1		
Lewis County					1		3
TOTALS	12	11	17	7	22	2	7



MUNICIPAL PARTNER CONTRACTS (con't)

Customer	O&M Water	O&M Sewer	Technical	SCADA	GIS	Management	Regional Development
St. Lawrence County							
St Lawrence County IDA			1				1
Town of Canton					1		1
Village of Canton					1		1
Town of Clifton		1	1				
Town of Colton					1		
Town of Dekalb	1	1	1				
Town of Edwards	1	1					
Town of Fine					1		
Town of Gouverneur	1	1					2
Village of Gouverneur					1		
Town of Hermon					1		
Village of Heuvelton	1	1	5	2			
Town of Lisbon	1	1					
Town of Louisville			2		1		
Town of Madrid					1		
Town of Massena					1		
Village of Massena					1		1
Town of Morristown	1	1	2				
NCA							1
NCEDF							1
Town of Norfolk					1		
City of Ogdensburg			1	1		2	1
Ogdensburg Growth Fund							
Town of Parishville	1						
Town of Pitcairn			1				
Town of Potsdam					1		
Village of Potsdam			2	1	1		
Village of Rensselaer Falls					1		
Town of Stockholm (Town of Brasher shares)					1		
St Lawrence County					1		1
Oswego County							
Village of Lacona (Village of Sandy Creek shares)					1		
Town of Sandy Creek					1		
Town of Richland					1		
Franklin County							
ANCA			2				
Franklin County IDA							1
Town of Harrietstown					1		
Town of Malone					1		
Village of Malone			2			2	
Village of Tupper Lake			4				1
Town of Tupper Lake			2		1		
Hamilton County							
Town of Long Lake					1		
Essex County							
TOTALS							
	7	7	26	4	24	4	12
SERVICE TOTALS							
	19	18	43	11	46	6	19
GRAND TOTAL							
	162						



BUDGET CALENDAR

Date	Activity
2-15-2022	Preliminary Budget Finance Committee Review Finance – Tentative Budget
2-25-2021	Finance Recommends Final Budget Board Adopts Final Budget



BUDGET RISK ASSESSMENT

Public Authorities are required to provide information regarding their budget and financial planning to the Office of the State Comptroller pursuant to New York Codes, Rules and Regulations, Part 203, Chapter V, Title 2. The data is collected in the OSC Budget Request (Part 203) tab in the Public Authorities Reporting Information System (PARIS), posted on the Authority's website, www.danc.org.

Pursuant to Section 203.6, the following is a self-assessment of budgetary risk.

1. Cyber Security – Medium to High Risk

The instances of cyber-attacks, hacking, ransomware, and other attempts to invade our electronic network are ongoing and never ending. Each occasion a new threat is met, there will be an effort to work around the solution. Any information technology professional will tell you, "It's not whether or not you will be hacked, but a question of when." The Authority deflects attempts daily and was unsuccessful on one occasion. Therefore, given the Authority's dependence upon electronics and technology, cyber security will continue to be a high priority.

2. Telecommunications DOT Right of Way Fee – Medium to High Risk

New York State has authorized the Department of Transportation to impose a fee on any fiber optic cable that is in or even crosses a state right-of-way, including fiber that is on a pole. The Development Authority has a very large regional network that provides backbone connectivity for many small regional providers, schools, and hospitals. We have calculated that approximately 830 miles of our fiber would fall into this category. This will cost the Development Authority \$1.6 million a year. This fee will virtually eliminate our ability to invest in infrastructure that will provide increased broadband access for schoolchildren, other distance-learners, business and industry.

5. Retaining and recruiting qualified staff – Medium to High Risk

Retaining and recruiting professional and technical staff has been challenging. The Authority's Engineering Division has had 15 vacancies in the last five years and the Administration Division has had 11 vacancies in the last two years. The Authority is competing for qualified professional staff that are in high demand. A preliminary review of comparable positions indicates that the Authority's salaries for certain professional positions are not competitive. Additionally, the competitive advantage previously provided by offering a defined benefit retirement through the state has diminished with Tier 6. This is commonly known among local candidates and has resulted in an exceptionally low number of applicants responding to recruitments.



4. Changing Telecommunication Industry – Medium Risk

The telecommunication industry continues to evolve and the pace of change is accelerating. Recent industry trends have included mergers and consolidations. The mergers have led to fewer but larger competitors operating in the upstate New York market. To maintain and retain the Authority's competitive market share will warrant continued investment in the telecommunications network.

6. Army Water Line / Regional Water Line – Disinfection Byproducts – Low Risk

The Authority has been aggressive in its efforts to address the problem of disinfection byproduct concentrations in the Army Waterline and Regional Water Line. In both cases, there have been instances where the water exceeded allowable federal/state standards.

The problems start with the water supply sources, surface water as opposed to ground water, Lake Ontario and Black River. These sources have high organic content which requires extensive treatment. The water is then transmitted through long lines to municipal distribution systems. This allows for the chemical byproducts to concentrate within the lines with limited or minimal flow, which is frequently the case with dead-end municipal distribution lines.

The risk is the Authority has limited control as a transporter of water, not controlling either supply source and has no oversight of the municipal distribution system.

Emerging contaminants like polyfluoroalkyl substances (PFAs), are causing stricter regulations and more testing. Commonly used in firefighting foam at military installations and airports, these elements can contaminate ground water as well as surface water.



REVISIONS AND RECONCILIATIONS

Public Authorities are required to provide information regarding their budget and financial planning. Pursuant to Section 206(e) and (f), the following is a review of significant revisions and reconciliations:

➤ **Resolution No. 2021-05-85 – Telecommunications**

CAPITAL BUDGET AMENDMENT – Telecommunications

The Authority authorized capital funding in the amount of \$1,000,000 to construct fiber to support the New York Power Authority.

➤ **Resolution No. 2021-06-92 – Water Quality (Army Sewer Line)**

WATER QUALITY CAPITAL BUDGET AMENDMENT

The Authority amended the Army Sewer Line capital budget for Warneck Pump Station Heating, Ventilation and Air Conditioning Improvements from \$240,000 to \$435,000.

➤ **Resolution No. 2021-08-107 – Materials Management**

CAPITAL BUDGET AMENDMENT – Flare Siting and Sizing

The Authority amended the FY 2022 capital budget of the Materials Management Division to postpone the implementation of the Main Flare Siting and Sizing project from FY 2022 to FY 2025.

➤ **Resolution No. 2021-08-108 – Materials Management**

OPERATING BUDGET AMENDMENT – Recycling Transfer Station

The Authority amended the FY 2022 operating budget of the Materials Management Division to account for various operational changes that reduced revenue by \$511,500 and expenditures by \$657,080 resulting in a savings of \$145,580.

➤ **Resolution No. 2021-10-115 – Engineering**

OPERATING BUDGET AMENDMENT – PASS-THROUGH EXPENDITURES

The Authority authorized an increase in the revenue and expense account of the Engineering Division to continue pass-through expenditures under Customer Billings and Resale Parts and Materials.

➤ **Resolution No. 2021-10-122 – Regional Development**

OPERATING BUDGET AMENDMENT – Grant Expenditures

The Authority amended the FY 2022 operating budget of the Regional Development Division to account for revenue and expenses associated with the completion of a federal grant through the Office of Economic Adjustment and a New York grant through New York State Agriculture and Markets.



➤ **Resolution No. 2021-12-135 – Army Water Line**

OPERATING BUDGET AMENDMENT – Water Purchase Costs

The Authority amended the FY 2022 Army Water Line Budget to increase the budget for water purchases from \$664,255 to \$730,681 and to increase customer billings from \$2,015,330 to \$2,081,756.

➤ **Resolution No. 2021-12-136 – Regional Water Line**

OPERATING BUDGET AMENDMENT – Water Purchase Costs

The Authority amended the FY 2022 Regional Water Line Budget to increase the budget for water purchases from \$85,065 to \$112,950 and to increase customer billings from \$85,065 to \$112,950.

➤ **Resolution No. 2021-12-137 – Water Quality Contracts**

OPERATING BUDGET AMENDMENT – Water Quality Operator

The Authority amended the FY 2022 Water Quality Contracts Budget which reflects an increase revenue for additional contracts and additional expenses to add a Water Quality Operator to support such contracts.

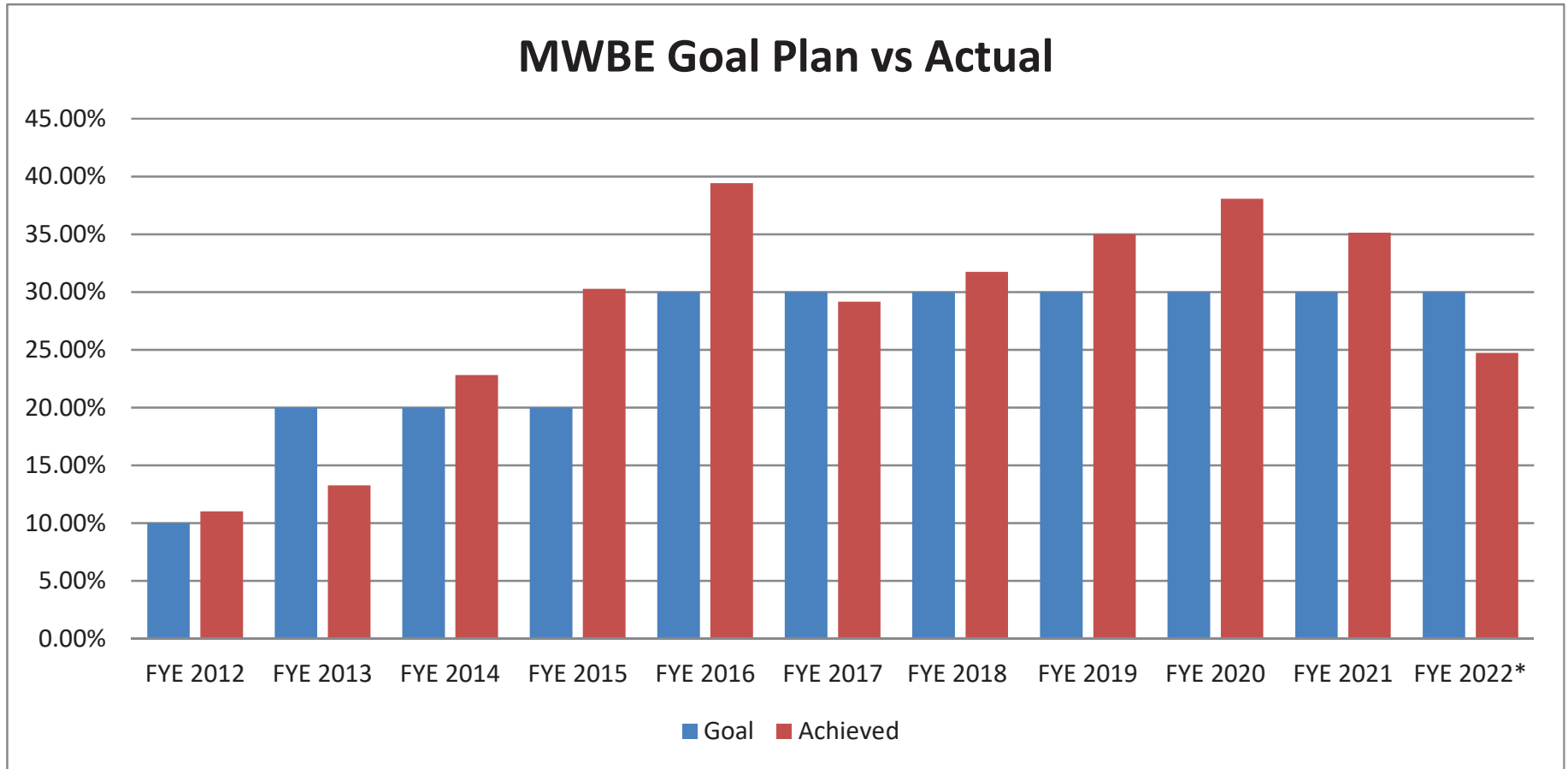
➤ **Resolution No. 2021-12-139 – Telecommunications**

OPERATING BUDGET AMENDMENT – Consultant

The Authority authorized an increase in consulting expense from \$25,000 to \$100,000 to retain a consultant to evaluate telecommunication industry trends and the operations of the Authority's Telecommunications Network to ensure maximum utilization of such network for the benefit of Jefferson, Lewis, and St. Lawrence counties. The consultant will also assist in the development of strategic objectives of the Telecommunications Network for the next five years.

	<u>FYE 2012</u>	<u>FYE 2013</u>	<u>FYE 2014</u>	<u>FYE 2015</u>	<u>FYE 2016</u>	<u>FYE 2017</u>	<u>FYE 2018</u>	<u>FYE 2019</u>	<u>FYE 2020</u>	<u>FYE 2021</u>	<u>FYE 2022*</u>
Goal	10.00%	20.00%	20.00%	20.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%	30.00%
Achieved	11.03%	13.27%	22.82%	30.28%	39.43%	29.16%	31.75%	35.02%	38.08%	35.15%	24.75%

*Q1-Q3 only



MWBE Quarterly Breakdown

MWBE Quarterly Breakdown												
FYE	% Annual Eligible Spend by				MWBE		MBE % of		WBE % of		MWBE	
	Quarter	Eligible Spend	MWBE	% MWBE	MBE	\$ MBE	Eligible Spend	WBE	\$ WBE	Eligible Spend	Count	\$ MWBE
2022												
Q1	28.50%	1,673,169.87	133,112.53	7.96%	4	64,892.81	3.88%	6	68,219.72	4.08%	10	133,112.53
Q2	45.81%	2,689,252.46	1,047,163.88	38.94%	4	188,395.93	7.01%	13	858,767.95	31.93%	17	1,047,163.88
Q3	25.68%	1,507,510.89	272,408.72	18.07%	4	97,402.33	6.46%	15	175,006.39	11.61%	19	272,408.72
Q4												-
		5,869,933.22	1,452,685.13	24.75%		350,691.07	5.97%		1,101,994.06	18.77%		1,452,685.13
											28 different vendors in total	
2021												
Q1	20.03%	4,028,312.26	1,095,198.61	27.19%	3	953,740.02	23.68%	13	141,458.59	3.51%	16	1,095,198.61
Q2	39.42%	7,928,789.57	2,440,168.90	30.78%	5	1,108,833.37	13.98%	16	1,331,335.53	16.79%	21	2,440,168.90
Q3	34.57%	6,954,355.26	3,181,760.19	45.75%	7	812,008.25	11.68%	18	2,369,751.94	34.08%	25	3,181,760.19
Q4	5.99%	1,203,917.37	352,592.14	29.29%	4	165,947.92	13.78%	9	186,644.22	15.50%	14	352,592.14
		20,115,374.46	7,069,719.84	35.15%		3,040,529.56	15.12%		4,029,190.28	20.03%		7,069,719.84
											34 different vendors in total	
2020												
Q1	16.37%	1,858,453.28	491,405.56	26.44%	6	366,993.95	19.75%	12	124,411.61	6.69%	18	491,405.56
Q2	47.06%	5,344,427.06	2,665,013.84	49.87%	6	319,954.07	5.99%	17	2,345,059.77	43.88%	23	2,665,013.84
Q3	26.86%	3,050,413.27	722,742.60	23.69%	4	95,914.17	3.14%	15	626,828.43	20.55%	19	722,742.60
Q4	9.71%	1,102,886.05	444,710.08	40.32%	4	160,378.61	14.54%		284,331.47	25.78%	14	444,710.08
		11,356,179.66	4,323,872.08	38.08%		943,240.80	8.31%		3,380,631.28	29.77%		4,323,872.08
											31 different vendors in total	
2019												
Q1	15.01%	1,210,497.05	523,553.82	43.25%	4	297,192.48	24.55%	16	226,361.34	18.70%	20	523,553.82
Q2	34.02%	2,743,756.13	1,166,164.85	42.50%	4	304,651.35	11.10%	16	861,513.50	31.40%	20	1,166,164.85
Q3	36.77%	2,965,995.92	638,328.45	21.52%	5	84,189.97	2.84%	14	554,138.48	18.68%	19	638,328.45
Q4	14.21%	1,146,043.57	496,578.66	43.33%	4	192,009.12	16.75%	17	304,569.54	26.58%	21	496,578.66
		8,066,292.67	2,824,625.78	35.02%		878,042.92	10.89%		1,946,582.86	24.13%		2,824,625.78
											35 different vendors in total	
2018												
Q1	21.19%	1,319,405.30	424,346.22	32.16%	5	101,498.74	7.69%	19	322,847.48	24.47%	24	424,346.22
Q2	27.04%	1,684,013.30	681,803.06	40.49%	7	151,882.31	9.02%	24	529,920.75	31.47%	31	681,803.06
Q3	24.72%	1,539,461.86	464,901.30	30.20%	5	217,830.71	14.15%	18	247,070.59	16.05%	23	464,901.30
Q4	27.05%	1,684,243.44	406,074.59	24.11%	4	171,341.60	10.17%	16	234,732.99	13.94%	20	406,074.59
		6,227,123.90	1,977,125.17	31.75%		642,553.36	10.32%		1,334,571.81	21.43%		1,977,125.17
											47 different vendors in total	
2017												
Q1	11.36%	819,774.15	222,099.17	27.09%	6	79,953.90	9.75%	18	142,145.27	17.34%	24	222,099.17
Q2	24.06%	1,736,165.96	476,380.47	27.44%	8	151,701.23	8.74%	12	324,679.24	18.70%	20	476,380.47
Q3	50.29%	3,628,637.86	931,763.02	25.68%	7	635,738.48	17.52%	16	296,024.54	8.16%	23	931,763.02
Q4	14.28%	1,030,498.23	473,879.81	45.99%	8	170,235.74	16.52%	11	303,644.07	29.47%	19	473,879.81
		7,215,076.20	2,104,122.47	29.16%		1,037,629.35	14.38%		1,066,493.12	14.78%		2,104,122.47
											43 different vendors in total	

APPENDIX VII

**Authority Staff
As of 03/21/2022**

Last Name	First Name	Division	Title
Belt	Erica	Admin	Deputy Comptroller
Bohmer	Stephen	Admin	Director of Information Technology
Caccavo	Dawn	Admin	Comptroller
Cole	Lucita	Admin	Accountant I
Farone	Carl	Admin	Executive Director
Fulkerson	Shelly	Admin	Human Resource Assistant
Hatzis	William	Admin	IT Technician
LaLone	Chelsea	Admin	Accounting Associate
Maitland	Katie	Admin	Administrative Assistant I
Marr	Laurie	Admin	Director of Public Affairs and Communications
Marra	Angela	Admin	Executive Assistant
Moulton	Nicholas	Admin	IT Applications Analyst
Petrie	Leslie	Admin	Procurement Coordinator
Rybka-Lagattuta	Regina	Admin	Director of Human Resources
Staples	Jennifer	Admin	Chief Financial Officer
Tuttle	Carrie	Admin	Chief Operating Officer
Carter	Starr	Engineering	GIS Supervisor
Feuka	Kevin	Engineering	Director of Engineering
Fout	Christian	Engineering	WQ Supervisor II
Haynes	Thomas	Engineering	Water Quality Supervisor I
Herron	Ryan	Engineering	Project Engineer
Jesmore II	William	Engineering	Project Engineer
Merrill	Daniel	Engineering	Controls Engineer II
Newtown	Joshua	Engineering	Controls Engineer
Rohe	David	Engineering	Water Quality Supervisor I
Salo	Warren	Engineering	GIS Analyst
Stevenson	Robert	Engineering	Water Quality Supervisor I
Thornhill	Scott	Engineering	Project Engineer
Tremper	Kari	Engineering	Project Engineer
Akins	Jason	Mat Mgmt	Environmental Specialist
Belden	Terri	Mat Mgmt	Administrative Associate
Best	David	Mat Mgmt	Equipment Operator I
Blackwell	Michael	Mat Mgmt	MMF Lead Maintenance Technician
Bush	Brianne	Mat Mgmt	Administrative Assistant II
Chereshnoski	Peter	Mat Mgmt	Safety & Environmental Coordinator
Deon	Valerie	Mat Mgmt	Customer Service Coordinator
Doyle	Joshua	Mat Mgmt	MMF Lead Equipment Operator
Filson	Flint	Mat Mgmt	MMF Maintenance Technician Assistant
Herne	Noah	Mat Mgmt	Recycling Coordinator
Kacuba	Denise	Mat Mgmt	MMF Equipment Operator I
Kline	Mark	Mat Mgmt	MMF Equipment Operator I
LaRock	Brian	Mat Mgmt	MMF Maintenance Technician II
Millard	Benjamin	Mat Mgmt	MMF Maintenance Technician I
O'Connor	Christopher	Mat Mgmt	MMF Equipment Operator I
Pastella	Patricia	Mat Mgmt	Director of Materials Management
Phinney	Monty	Mat Mgmt	Environment Technician I
Sullivan	Christopher	Mat Mgmt	MMF Equipment Operator II
Tamblin	Stuart	Mat Mgmt	Assistant Landfill Superintendent
Tibbetts	Leonard	Mat Mgmt	Safety & Environmental Technician I
Tyo	Mark	Mat Mgmt	Equipment Operator II
Vacant	Vacant	Mat Mgmt	Technical Services Supervisor
Waite	Henry	Mat Mgmt	MMF Lead Truck Driver
Walters	Cody	Mat Mgmt	MMF Maintenance Technician Asst
Widrick	Howard	Mat Mgmt	MMF Truck Driver
Wohnsiedler	Brian	Mat Mgmt	Landfill Superintendent
Worden	Scott	Mat Mgmt	MMF Equipment Operator II
Barnum - Part Time	Mason	Reg Dev	Housing Rehabilitation Specialist
Capone	Michelle	Reg Dev	Director of Regional Development
Siver	Matthew	Reg Dev	Project Development Specialist
Taylor	Matthew	Reg Dev	Sr. Project Development Specialist
Borte	Mark	Telecom	Telecom Chief Technology Officer
Buckley	Timothy	Telecom	Senior Telecom Specialist
Cerrone	Anthony	Telecom	Telecom Business Development Representative
Chereshnoski	Mary	Telecom	Administrative Associate
Duffany - Part Time	Thomas	Telecom	Telecommunications Specialist
Durantini	Robert	Telecom	Director of Network Facilities
Field	Timothy	Telecom	Director of Network Management and Security
LaFontaine	John	Telecom	Telecom Specialist - Facilities
Roman - Part Time	Thomas	Telecom	Telecom Specialist
Shue	Daniel	Telecom	Telecommunications Specialist - Network Engineer
Smithers	Stephen	Telecom	Director of Network Architecture and Engineering
Thomas	Nicklaus	Telecom	Telecom Specialist
Wolf	David	Telecom	Director of Telecommunications
Bishop	Andrew	WQ	Water Quality Operator I
Dulmage	Stephen	WQ	Water Quality Operator I
Durant	Melissa	WQ	Administrative Associate
Fleming	Alan	WQ	Water Quality Technician II
Gaines	Joshua	WQ	Water Quality Technician I
Henninger - Part Time	Robert	WQ	Water Quality Sr. Operator
Jackson	Daniel	WQ	Water Quality Technician I
Kizzer	Kenneth	WQ	Water Quality Technician I
Mantle	Brian	WQ	Water Quality Operator I
Marshall	Steven	WQ	Water Quality Operator V
McConnell	Scott	WQ	Water Quality Operator III
Nutting	Brian	WQ	Director of Water Quality Management

Last Name	First Name	Division	Title
O'Dell	Neil	WQ	Water Quality Lead Operator
Roux	Jerame	WQ	Water Quality Technician II
Seaman	Brandon	WQ	Water Quality Technician I
Skiff	Ryan	WQ	Water Quality Technicial I
Vacant	Vacant	WQ	Water Quality Senior Operator
Vacant	Vacant	WQ	Water Quality Senior Operator
Ward	Brock	WQ	Water Quality Technicial I
Vacant	Vacant	WQ	Water Quality Technician II

APPENDIX VIII

Development Authority of the North Country Budget Revisions FYE 2022						
Budget Revisions for the Month of January 2022						
Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	\$ Change	Revised Budget
20	6009	Household Hazardous Waste	Internal Transfer Modification	\$75,000.00	\$1,250.00	\$76,250.00
20	6017	Book Debinding	Internal Transfer Modification	\$3,000.00	\$200.00	\$3,200.00
20	5703	Small Equipment	Internal Transfer Modification	\$16,000.00	(\$1,450.00)	\$14,550.00
30	5720	Offnet Circuit Lease	Internal Transfer Modification	\$697,772.00	\$26,000.00	\$723,772.00
30	5204	Empl. Meals & Incidental	Internal Transfer Modification	\$8,500.00	(\$5,000.00)	\$3,500.00
30	5206	Empl. Lodging	Internal Transfer Modification	\$15,000.00	(\$5,000.00)	\$10,000.00
30	5970	Consulting	Internal Transfer Modification	\$100,000.00	(\$10,000.00)	\$90,000.00
30	5133	Equipment Maintenance Contract	Internal Transfer Modification	\$320,194.00	(\$6,000.00)	\$314,194.00
53	5924	Legal	Internal Transfer Modification	\$1,500.00	\$2,000.00	\$3,500.00
53	5970	Consulting	Internal Transfer Modification	\$83,000.00	(\$2,000.00)	\$81,000.00
20	5970	Consulting	Internal Transfer Modification	\$56,100.00	\$2,000.00	\$58,100.00
20	5708	Fuels	Internal Transfer Modification	\$250,000.00	\$25,000.00	\$275,000.00
20	5703	Small Equipment	Internal Transfer Modification	\$14,550.00	(\$5,000.00)	\$9,550.00
20	5206	Empl. Lodging	Internal Transfer Modification	\$3,155.00	(\$2,000.00)	\$1,155.00
20	5804	Building Maintenance & Repair	Internal Transfer Modification	\$20,000.00	(\$5,000.00)	\$15,000.00
20	6330	RTS - Contract Hauling	Internal Transfer Modification	\$66,040.00	(\$6,600.00)	\$59,440.00
20	6385	RTS - Building Maintenance & Repair	Internal Transfer Modification	\$3,000.00	(\$2,000.00)	\$1,000.00
20	6315	RTS - O&M Supplies	Internal Transfer Modification	\$10,000.00	(\$5,000.00)	\$5,000.00
20	5932	Monitoring & Testing	Internal Transfer Modification	\$176,904.00	\$6,692.10	\$183,596.10
20	6008	Contract Hauling	Internal Transfer Modification	\$15,000.00	(\$5,000.00)	\$10,000.00
20	5810	Site Supplies	Internal Transfer Modification	\$33,000.00	(\$3,092.10)	\$29,907.90
10	5601	Auto/Light Truck Rep. & Maint.	Internal Transfer Modification	\$640.00	\$200.00	\$840.00
10	6901	Contingency	Internal Transfer Modification	\$20,000.00	(\$200.00)	\$19,800.00
51	5370	Training & Development	Internal Transfer Modification	\$800.00	\$3,200.00	\$4,000.00
51	5970	Consulting	Internal Transfer Modification	\$15,000.00	(\$3,200.00)	\$11,800.00
41	5508	Cleaning Supplies	Internal Transfer Modification	\$12,000.00	\$1,100.00	\$13,100.00
41	5104	Office Supplies	Internal Transfer Modification	\$5,500.00	(\$1,000.00)	\$4,500.00
41	5110	Postage & shipping	Internal Transfer Modification	\$1,000.00	(\$600.00)	\$400.00
41	5602	Auto/Light Truck Rep. & Maint.	Internal Transfer Modification	\$50,000.00	\$17,000.00	\$67,000.00
41	5128	Programming & Software	Internal Transfer Modification	\$7,602.00	(\$2,000.00)	\$5,602.00
41	5112	Telephone	Internal Transfer Modification	\$10,000.00	(\$3,000.00)	\$7,000.00
41	5114	Cell phone	Internal Transfer Modification	\$13,900.00	(\$2,000.00)	\$11,900.00
41	5924	Legal	Internal Transfer Modification	\$3,000.00	(\$3,000.00)	\$0.00
41	5808	Site Maint & Repair	Internal Transfer Modification	\$25,000.00	(\$3,000.00)	\$22,000.00
41	5706	Shop Tools	Internal Transfer Modification	\$10,000.00	(\$1,500.00)	\$8,500.00
41	5812	Pipeline Maintenance	Internal Transfer Modification	\$45,000.00	(\$2,000.00)	\$43,000.00
20	6330	RTS- Contract Hauling	Internal Transfer Modification	\$59,440.00	(\$5,900.00)	\$53,540.00
20	6370	RTS - Propane	Internal Transfer Modification	\$4,000.00	\$3,000.00	\$7,000.00
20	5708	Fuels	Internal Transfer Modification	\$275,000.00	\$2,900.00	\$277,900.00
43	5802	Utilities	Internal Transfer Modification	\$22,995.00	\$5,900.00	\$28,895.00
43	5804	Building Maintenance & Repair	Internal Transfer Modification	\$9,000.00	(\$5,000.00)	\$4,000.00
43	5812	Pipeline Maintenance	Internal Transfer Modification	\$20,000.00	(\$900.00)	\$19,100.00
60	5312	Continuing Education	Internal Transfer Modification	\$8,100.00	(\$3,100.00)	\$5,000.00
60	5204	Employee Meals & Incidental	Internal Transfer Modification	\$2,500.00	\$1,500.00	\$4,000.00
60	5206	Employee Lodging	Internal Transfer Modification	\$5,000.00	\$1,600.00	\$6,600.00
53	5270	Travel & Meeting Expense	Internal Transfer Modification	\$1,000.00	(\$450.00)	\$550.00
53	5926	Investment Banking Fees	Internal Transfer Modification	\$1,343.00	\$450.00	\$1,793.00
						\$0.00

Development Authority of the North Country Budget Revisions FYE 2022

Budget Revisions for the Month of November 2021

Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	\$ Change	Revised Budget
10	5206	Empl. Lodging	Internal Transfer Modification	\$5,400.00	(\$2,300.00)	\$3,100.00
10	6108	Web Design & Maintenance	Internal Transfer Modification	\$5,252.00	\$2,300.00	\$7,552.00
30	5720	Offnet Circuit Lease	Internal Transfer Modification	\$677,772.00	\$20,000.00	\$697,772.00
30	5133	Equipment Maintenance Contract	Internal Transfer Modification	\$340,194.00	(\$20,000.00)	\$320,194.00
						\$0.00
						\$0.00
						\$0.00
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						\$0.00

Development Authority of the North Country Budget Revisions FYE 2022

Budget Revisions for the Month of October 2021

Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	\$ Change	Revised Budget		
20	5970	Consulting	Internal Transfer Modification	\$15,000.00	\$27,600.00	\$42,600.00		
20	5123	Promotional Materials	Internal Transfer Modification	\$8,000.00	(\$5,000.00)	\$3,000.00		
20	5062	Third Party Temporary - O&M	Internal Transfer Modification	\$25,000.00	(\$5,000.00)	\$20,000.00		
20	6008	Contract Hauling	Internal Transfer Modification	\$30,000.00	(\$5,000.00)	\$25,000.00		
20	5703	Small Equipment	Internal Transfer Modification	\$30,000.00	(\$5,000.00)	\$25,000.00		
20	6330	RTS - Contract Hauling	Internal Transfer Modification	\$91,920.00	(\$7,600.00)	\$84,320.00		
20	5202	Employee Mileage Reimbursement	Internal Transfer Modification	\$2,500.00	\$5,000.00	\$7,500.00		
20	6008	Contract Hauling	Internal Transfer Modification	\$25,000.00	(\$5,000.00)	\$20,000.00		
11	5970	Consulting	Internal Transfer Modification	\$61,500.00	\$1,200.00	\$62,700.00		
11	5370	Training & Development	Internal Transfer Modification	\$3,500.00	(\$1,200.00)	\$2,300.00		
20	5703	Small Equipment	Internal Transfer Modification	\$25,000.00	(\$4,000.00)	\$21,000.00		
20	5815	Chemicals	Internal Transfer Modification	\$7,000.00	\$4,000.00	\$11,000.00		
60	5312	Continuing Education	Internal Transfer Modification	\$12,800.00	(\$2,500.00)	\$10,300.00		
60	5120	Dues & Subscriptions	Internal Transfer Modification	\$600.00	\$500.00	\$1,100.00		
60	5370	Training & Development	Internal Transfer Modification	\$8,000.00	\$2,000.00	\$10,000.00		
10	5403	Safety Equipment & Supplies	Internal Transfer Modification	\$14,046.00	(\$2,300.00)	\$11,746.00		
10	5170	Other Office Expenses	Internal Transfer Modification	\$1,600.00	\$2,300.00	\$3,900.00		
20	5970	Consulting	Internal Transfer Modification	\$42,600.00	\$1,000.00	\$43,600.00		
20	6330	RTS - Contract Hauling	Internal Transfer Modification	\$84,320.00	(\$1,000.00)	\$83,320.00		
60	5312	Continuing Education	Internal Transfer Modification	\$10,300.00	(\$2,000.00)	\$8,300.00		
60	5122	Public Info & Advertising	Internal Transfer Modification	\$500.00	\$2,000.00	\$2,500.00		
20	5970	Consulting	Internal Transfer Modification	\$43,600.00	\$12,500.00	\$56,100.00		
20	5810	Site Supplies	Internal Transfer Modification	\$38,000.00	(\$5,000.00)	\$33,000.00		
20	6330	RTS - Contract Hauling	Internal Transfer Modification	\$83,320.00	(\$7,500.00)	\$75,820.00		
					\$0.00			
Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	\$ Change	Revised Budget	Resolution #	Updated
60	4001	Customer Billings	Board Approved Budget Modification	\$1,203,271.00	\$25,000.00	\$1,228,271.00	2021-10-115	10/29/2021
60	8090	Resale Parts and Materials	Board Approved Budget Modification	\$38,500.00	\$25,000.00	\$63,500.00	2021-10-115	10/29/2021
11	5970	Consulting Expense	Board Approved Budget Modification	\$62,700.00	\$40,000.00	\$102,700.00	2021-10-122	10/29/2021
11	6120	Grant Expense	Board Approved Budget Modification	\$59,570.00	\$20,000.00	\$79,570.00	2021-10-122	10/29/2021
11	4181	Federal Grant Income	Board Approved Budget Modification	\$114,211.00	\$40,000.00	\$154,211.00	2021-10-122	10/29/2021
11	4183	NYS Grant Income	Board Approved Budget Modification	\$213,581.00	\$20,000.00	\$233,581.00	2021-10-122	10/29/2021
30	N/A	PROJ 30-664	Board Approved Budget Modification	\$120,000.00	(\$120,000.00)	\$0.00	2021-02-43	10/29/2021

Development Authority of the North Country Budget Revisions FYE 2022

Budget Revisions for the Month of September 2021

Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	\$ Change	Revised Budget
10	5104	Office Supplies	Internal Transfer Modification	\$10,000.00	(\$3,001.00)	\$6,999.00
10	5130	Office Equipment	Internal Transfer Modification	\$7,000.00	\$3,001.00	\$10,001.00
10	5104	Office Supplies	Internal Transfer Modification	\$6,999.00	(\$250.00)	\$6,749.00
10	5130	Office Equipment	Internal Transfer Modification	\$10,001.00	\$250.00	\$10,251.00
60	5054	Employee Physicals & Screening	Internal Transfer Modification	\$600.00	\$400.00	\$1,000.00
60	5130	Office Equipment	Internal Transfer Modification	\$3,900.00	(\$400.00)	\$3,500.00
20	5924	Legal	Internal Transfer Modification	\$5,500.00	\$9,000.00	\$14,500.00
20	5062	Third Party Temporary - O&M	Internal Transfer Modification	\$30,000.00	(\$5,000.00)	\$25,000.00
20	5312	Continuing Education	Internal Transfer Modification	\$5,891.66	(\$2,355.00)	\$3,536.66
20	5206	Empl. Lodging	Internal Transfer Modification	\$4,800.00	(\$1,645.00)	\$3,155.00
53	5206	Employee lodging	Internal Transfer Modification	\$2,000.00	(\$500.00)	\$1,500.00
53	5570	Other General Expense	Internal Transfer Modification	\$550.00	\$500.00	\$1,050.00
						\$0.00
						\$0.00

Development Authority of the North Country Budget Revisions FYE 2022

Budget Revisions for the Month of August 2021

Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	\$ Change	Revised Budget
60	5054	EMPLOYEE PHYSICALS & SCREENING	Internal Transfer Modification	\$500.00	\$100.00	\$600.00
60	5130	OFFICE EQUIPMENT	Internal Transfer Modification	\$4,000.00	(\$100.00)	\$3,900.00
42	5812	PIPELINE MAINTENANCE	Internal Transfer Modification	\$15,000.00	\$3,000.00	\$18,000.00
42	5706	SHOP TOOLS	Internal Transfer Modification	\$4,200.00	(\$3,000.00)	\$1,200.00
20	5370	TRAINING & DEVELOPMENT	Internal Transfer Modification	\$7,965.00	\$2,000.00	\$9,965.00
20	5810	SITE SUPPLIES	Internal Transfer Modification	\$40,000.00	(\$2,000.00)	\$38,000.00
						\$0.00
						\$0.00
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Development Authority of the North Country Budget Revisions FYE 2022

Budget Revisions for the Month of June 2021

Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	\$ Change	Revised Budget
10	5130	OFFICE EQUIPMENT	Internal Transfer Modification	\$10,000.00	(\$3,000.00)	\$7,000.00
10	6901	CONTINGENCY	Internal Transfer Modification	\$25,000.00	(\$5,000.00)	\$20,000.00
10	5128	PROGRAMMING & SOFTWARE	Internal Transfer Modification	\$168,258.00	(\$7,000.00)	\$161,258.00
10	5970	CONSULTING	Internal Transfer Modification	\$45,600.00	\$15,000.00	\$60,600.00
53	5570	OTHER GENERAL EXPENSE	Internal Transfer Modification	\$250.00	\$300.00	\$550.00
53	5370	TRAINING & DEVELOPMENT	Internal Transfer Modification	\$1,000.00	(\$300.00)	\$700.00
						\$0.00
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						\$0.00
					\$0.00	\$0.00

Development Authority of the North Country Budget Revisions FYE 2022

Budget Revisions for the Month of May 2021

Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	\$ Change	Revised Budget
42	5970	CONSULTING	Internal Transfer Modification	\$0.00	\$5,800.00	\$5,800.00
42	5812	PIPELINE MAINTENANCE	Internal Transfer Modification	\$20,000.00	(\$5,000.00)	\$15,000.00
42	5706	SHOP TOOLS	Internal Transfer Modification	\$5,000.00	(\$800.00)	\$4,200.00
60	5924	LEGAL	Internal Transfer Modification	\$1,500.00	\$500.00	\$2,000.00
60	5202	EMPLOYEE MILEAGE REIMBURSEMENT	Internal Transfer Modification	\$10,000.00	(\$500.00)	\$9,500.00
20	5370	TRAINING & DEVELOPMENT	Internal Transfer Modification	\$8,000.00	(\$35.00)	\$7,965.00
20	5312	CONTINUING EDUCATION	Internal Transfer Modification	\$3,500.00	\$35.00	\$3,535.00

Development Authority of the North Country Budget Revisions FYE 2022

Budget Revisions for the Month of April 2021

Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	\$ Change	Revised Budget
60	5602	AUTO/LIGHT TRUCK FUEL	Internal Transfer Modification	\$5,000.00	(\$1,000.00)	\$4,000.00
60	5924	LEGAL	Internal Transfer Modification	\$500.00	\$1,000.00	\$1,500.00
20	5932	MONITORING & TESTING	Internal Transfer Modification	\$151,060.00	\$10,844.00	\$161,904.00
20	5062	THIRD PARTY TEMPORARY O&M	Internal Transfer Modification	\$35,000.00	(\$5,000.00)	\$30,000.00
20	5820	LANDFILL GAS SMALL PARTS	Internal Transfer Modification	\$75,000.00	(\$5,844.00)	\$69,156.00
						\$0.00
						\$0.00
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						\$0.00
						\$0.00
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						\$0.00

APPENDIX IX

**Summary of All Units
Change In Net Position
For the Twelve Months Ending Wednesday, March 31, 2021**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
Customer Billings					
4001	Customer Billings	\$20,105,047.00	\$20,105,047.00	\$19,499,556.20	(\$605,490.80)
4004	Dark Fiber Billings	440,016.00	440,016.00	494,356.87	54,340.87
4005	Capital Billings	274,264.00	274,264.00	274,263.88	(0.12)
4006	Replacement Reserve Tip Income	678,960.00	678,960.00	620,103.54	(58,856.46)
4008	Closure Reserve Tip Income	452,640.00	452,640.00	413,402.36	(39,237.64)
4012	Capital Reserve Tip Income	282,900.00	282,900.00	258,376.49	(24,523.51)
	Total Customer Billings	22,233,827.00	22,233,827.00	21,560,059.34	(673,767.66)
Waste Diversion Revenue					
4050	RTS Revenue	715,500.00	715,500.00	0.00	(715,500.00)
4060	Recycling Revenue - Tires	140,000.00	140,000.00	153,390.72	13,390.72
4061	Recycling Revenue - Mattresses	113,897.00	113,897.00	100,908.00	(12,989.00)
	Total Waste Diversion Revenue	969,397.00	969,397.00	254,298.72	(715,098.28)
Grant Revenue					
4181	Federal Grant Income	90,000.00	90,000.00	96,977.90	6,977.90
4183	NY State Grants	1,582,312.00	1,582,312.00	784,901.45	(797,410.55)
4184	Other Grants	40,000.00	40,000.00	0.00	(40,000.00)
	Total Grant Revenue	1,712,312.00	1,712,312.00	881,879.35	(830,432.65)
4104	Loan Interest Income	697,000.00	697,000.00	478,171.51	(218,828.49)
Other Income					
4162	Processing Fees	25,000.00	25,000.00	12,600.00	(12,400.00)
4164	Miscellaneous	314,751.00	314,751.00	251,303.91	(63,447.09)
4166	LFGTE Revenue	438,009.00	438,009.00	525,681.39	87,672.39
4190	Recovery of Bad Debts	0.00	0.00	13,763.38	13,763.38
	Total Other Income	777,760.00	777,760.00	803,348.68	25,588.68
4201	Gain on Sale of Assets	73,000.00	73,000.00	81,466.14	8,466.14
Interest Income					
4102	Investment Interest Income	744,370.00	744,370.00	282,728.16	(461,641.84)
4106	Trustee Interest	134,138.00	134,138.00	61,628.25	(72,509.75)
4108	Reserve Interest	382,043.00	382,043.00	197,224.66	(184,818.34)
4116	Replace Reserve Interest Income	102,931.00	102,931.00	104,868.01	1,937.01
4118	Closure Reserve Interest Income	200,275.00	200,275.00	111,351.07	(88,923.93)
4119	Post Close Interest Income	151,084.00	151,084.00	71,137.45	(79,946.55)
4120	Wetlands Mitigation Interest Income	22,096.00	22,096.00	19,706.23	(2,389.77)
4202	Mark to Market Adjustment	0.00	0.00	(249,042.97)	(249,042.97)
	Total Interest Income	1,736,937.00	1,736,937.00	599,600.86	(1,137,336.14)
	Total Income	28,200,233.00	28,200,233.00	24,658,824.60	(3,541,408.40)
Salaries					
5001-	Administrative Wages	1,247,401.00	1,247,401.00	1,165,533.03	(81,867.97)

**Summary of All Units
Change In Net Position
For the Twelve Months Ending Wednesday, March 31, 2021**

5001-2 Engineering Wages	971,734.00	971,734.00	920,066.71	(51,667.29)
5001-3 Technology Wages	1,206,515.00	1,206,515.00	1,223,231.92	16,716.92
5001-7 Regional Development Wages	332,753.00	332,753.00	307,794.81	(24,958.19)
5001-2 MMF Wages	1,517,731.00	1,517,731.00	1,354,952.21	(162,778.79)
5001-2 WQ Wages	969,653.00	969,653.00	931,140.04	(38,512.96)
5002 - Overtime Wages	163,912.00	163,912.00	142,117.04	(21,794.96)
5005 On-Call Stipend	25,800.00	25,800.00	23,400.00	(2,400.00)
Total Salaries	6,435,499.00	6,435,499.00	6,068,235.76	(367,263.24)

Fringe Benefits

5031 - FICA Expense	491,963.00	491,963.00	428,423.73	(63,539.27)
5032 - Pension Expense	886,348.00	886,348.00	1,771,295.30	884,947.30
5033 + Health Insurance	836,950.00	836,950.00	758,006.43	(78,943.57)
5041 + Retiree Health Insurance	80,330.00	80,330.00	67,705.02	(12,624.98)
5034 + Workers Comp	218,689.00	218,689.00	136,618.59	(82,070.41)
5035 - Disability Insurance	3,894.00	3,894.00	3,654.71	(239.29)
5036 Unemployment	10,000.00	10,000.00	6,592.94	(3,407.06)
5042 - Post Retire Overhead	491,832.00	491,832.00	321,538.46	(170,293.54)
5051 Benefit Admin. Fees	11,020.00	11,020.00	10,391.17	(628.83)
5054 Employee Physicals & Screening	16,146.00	16,146.00	7,167.00	(8,979.00)
Total Fringe Benefits	3,047,172.00	3,047,172.00	3,511,393.35	464,221.35

Operations & Maintenance

5062 Third Party Temporary - O&M	52,026.00	52,026.00	0.00	(52,026.00)
5133 Equipment Maintenance Contracts	295,644.00	295,644.00	239,188.10	(56,455.90)
5134 Maintenance Contracts	151,060.00	151,060.00	145,512.98	(5,547.02)
5135 Underground Locating	61,500.00	61,500.00	45,856.69	(15,643.31)
5403 Safety Equipment & Supplies	44,900.00	44,900.00	37,981.89	(6,918.11)
5702 Large Parts	100,000.00	100,000.00	92,926.39	(7,073.61)
5703 Small Equipment	30,000.00	30,000.00	15,397.95	(14,602.05)
5704 O&M Supplies	25,000.00	25,000.00	12,223.11	(12,776.89)
5706 Shop Tools	14,600.00	14,600.00	13,350.10	(1,249.90)
5708 Fuels	315,000.00	315,000.00	158,281.36	(156,718.64)
5710 Lubricants	20,000.00	20,000.00	7,789.25	(12,210.75)
5712 Purchased Maintenance & Repair	127,500.00	127,500.00	120,043.69	(7,456.31)
5716 Equipment Rental	15,000.00	15,000.00	0.00	(15,000.00)
5718 Tires	30,000.00	30,000.00	10,631.87	(19,368.13)
5720 Offnet Circuit Lease	630,812.00	630,812.00	595,636.25	(35,175.75)
5770 Other Tool, Equip & O&M	9,000.00	9,000.00	8,003.47	(996.53)
5815 Chemicals	87,000.00	87,000.00	49,024.19	(37,975.81)
5818 Leachate System Expense	15,000.00	15,000.00	5,512.57	(9,487.43)
5820 LFG Maintenance	73,500.00	73,500.00	32,755.63	(40,744.37)
5830 Collo Expense	183,348.00	183,348.00	163,678.55	(19,669.45)
5834 Permitting	9,400.00	9,400.00	13,788.54	4,388.54
5835 NYS DOT Fee	5,500.00	5,500.00	6,387.00	887.00
5836 Pole Attachment Fees	369,979.00	369,979.00	347,508.58	(22,470.42)
5838 Conduit Lease	24,696.00	24,696.00	19,695.88	(5,000.12)
5902 Lab Fees	9,100.00	9,100.00	8,700.00	(400.00)
5904 SCADA	22,200.00	22,200.00	21,377.91	(822.09)
5932 Monitoring & Testing	115,600.00	115,600.00	101,294.07	(14,305.93)

**Summary of All Units
Change In Net Position
For the Twelve Months Ending Wednesday, March 31, 2021**

6008	Contract Hauling	20,000.00	20,000.00	19,617.50	(382.50)
6010	Cape Vincent Reserve	700.00	700.00	700.00	0.00
6110	Marketing	5,000.00	5,000.00	0.00	(5,000.00)
8090	Purchases for Resale	123,000.00	123,000.00	98,389.89	(24,610.11)
	Total O & M	2,986,065.00	2,986,065.00	2,391,253.41	(594,811.59)

Recycling Transfer Station

5001-2	Material Reprocessing Wages	134,551.00	134,551.00	147,843.04	13,292.04
5002-2	Material Reprocessing OT	0.00	0.00	7,177.30	7,177.30
5031-2	FICA Expense	10,293.00	10,293.00	11,186.95	893.95
5032-2	Pension Expense	12,917.00	12,917.00	15,851.04	2,934.04
5033-2	Health Insurance	25,155.00	25,155.00	14,789.23	(10,365.77)
5034-2	Workers Comp	12,311.00	12,311.00	13,793.59	1,482.59
5035-2	Disability Insurance	74.00	74.00	154.72	80.72
5042-2	Post Retire Overhead	16,560.00	16,560.00	18,625.35	2,065.35
6300	RTS -Safety Equipment & Supplies	2,500.00	2,500.00	2,222.10	(277.90)
6305	RTS - Large Parts	7,500.00	7,500.00	5,758.87	(1,741.13)
6310	RTS - Small Equipment	4,005.00	4,005.00	3,898.96	(106.04)
6315	RTS - O&M Supplies	10,700.00	10,700.00	3,519.12	(7,180.88)
6320	RTS - Fuels	10,000.00	10,000.00	5,453.91	(4,546.09)
6325	RTS - Purchased Maintenance & R	7,500.00	7,500.00	5,735.40	(1,764.60)
6329	RTS - Disposal Costs	715,500.00	715,500.00	158.54	(715,341.46)
6330	RTS - Contract Hauling	230,000.00	230,000.00	89,945.00	(140,055.00)
6335	RTS - Office Supplies	1,000.00	1,000.00	297.27	(702.73)
6340	RTS - Cellular Services	1,020.00	1,020.00	0.00	(1,020.00)
6345	RTS - Other Communications	2,400.00	2,400.00	1,831.24	(568.76)
6350	RTS - Office Equipment Maintenanc	500.00	500.00	0.00	(500.00)
6355	RTS - Employee Mileage Reimburs	150.00	150.00	0.00	(150.00)
6360	RTS - Employee Uniforms	1,250.00	1,250.00	1,152.07	(97.93)
6365	RTS - Gas & Electric	5,000.00	5,000.00	4,225.67	(774.33)
6370	RTS - Propane	7,000.00	7,000.00	5,215.68	(1,784.32)
6375	RTS - Building Supplies	1,000.00	1,000.00	199.99	(800.01)
6380	RTS - Site Supplies	1,000.00	1,000.00	55.66	(944.34)
6385	RTS - Building Maintenance & Rep	3,000.00	3,000.00	1,665.87	(1,334.13)
6390	RTS - Site Maintenance & Repair	3,350.00	3,350.00	470.00	(2,880.00)
6395	RTS - Auto/Light Truck Rep. & Mai	2,000.00	2,000.00	0.00	(2,000.00)
6400	RTS - Auto/Light Truck Fuel	1,500.00	1,500.00	383.98	(1,116.02)
6410	RTS - Programming & Software	5,000.00	5,000.00	0.00	(5,000.00)
	Total Recycling Transfer Station	1,234,736.00	1,234,736.00	361,610.55	(873,125.45)

Waste Diversion

5125	Promotional Materials - RRR	75,000.00	75,000.00	31,934.45	(43,065.55)
6009	Household Hazardous Waste	75,000.00	75,000.00	58,466.60	(16,533.40)
6011	Recycling Incentive	116,000.00	116,000.00	54,593.40	(61,406.60)
6012	Recycling Incentive-County Capita	555,000.00	555,000.00	312,972.50	(242,027.50)
6013	CRT Recycling	90,000.00	90,000.00	46,177.96	(43,822.04)
6017	Book Debinding	5,000.00	5,000.00	3,231.51	(1,768.49)
6018	Mattress Recycling - All Counties	370,000.00	370,000.00	312,963.00	(57,037.00)
6021	Regional Tire Recycling	151,000.00	151,000.00	147,813.64	(3,186.36)
	Total Waste Diversion	1,437,000.00	1,437,000.00	968,153.06	(468,846.94)

**Summary of All Units
Change In Net Position
For the Twelve Months Ending Wednesday, March 31, 2021**

6002 Sewage Treatment	1,372,276.00	1,372,276.00	1,238,375.52	(133,900.48)
6004 Water Purchases	765,941.00	765,941.00	620,885.73	(145,055.27)
6016 Closure & Post Closure Care	803,999.00	803,999.00	723,478.00	(80,521.00)
6006 Host Community Benefits	884,027.00	884,027.00	823,176.82	(60,850.18)
Office & Administrative				
5053 Misc Employee Costs	9,870.00	9,870.00	7,039.27	(2,830.73)
5102 Office Rent	163,240.00	163,240.00	161,770.79	(1,469.21)
5104 Office Supplies	25,500.00	25,500.00	20,348.40	(5,151.60)
5110 Postage & Shipping	8,500.00	8,500.00	5,700.46	(2,799.54)
5112 Telephone	38,460.00	38,460.00	32,093.87	(6,366.13)
5114 Cellular Services	42,700.00	42,700.00	38,558.07	(4,141.93)
5118 Other Communications	11,080.00	11,080.00	10,826.22	(253.78)
5120 Dues & Subscriptions	12,014.00	12,014.00	7,374.50	(4,639.50)
5122 Public Info & Advertising	20,930.00	20,930.00	14,414.73	(6,515.27)
5123 Promotional Materials	11,500.00	11,500.00	3,438.24	(8,061.76)
5130 Office Equipment	14,845.38	14,845.38	7,920.56	(6,924.82)
5132 Office Equip Maintenance	1,200.00	1,200.00	529.20	(670.80)
5170 Other Office Expenses	7,600.00	7,600.00	6,568.43	(1,031.57)
5172 Filing Fees	17,700.00	17,700.00	2,124.14	(15,575.86)
5173 Credit Card Processing Fees	600.00	600.00	523.60	(76.40)
5202 Employee Mileage Reimbursemen	24,732.00	24,732.00	8,563.02	(16,168.98)
5204 Empl. Meals & Incidental	11,325.00	11,325.00	1,625.26	(9,699.74)
5206 Empl. Lodging	22,545.72	22,545.72	4,573.82	(17,971.90)
5270 Travel & Meeting Expense	6,900.00	6,900.00	2,870.10	(4,029.90)
5312 Continuing Education	8,000.00	8,000.00	0.00	(8,000.00)
5370 Training & Development	37,110.00	37,110.00	19,045.50	(18,064.50)
5402 Employee Uniforms	31,050.00	31,050.00	21,707.09	(9,342.91)
5404 Safety Training	5,000.00	5,000.00	5.95	(4,994.05)
5508 Cleaning Services	35,580.00	35,580.00	35,150.00	(430.00)
5570 Other General Expense	3,200.00	3,200.00	1,790.35	(1,409.65)
6102 Board Member Travel & Expenses	1,750.00	1,750.00	876.65	(873.35)
6104 Sponsorships	7,500.00	7,500.00	2,000.00	(5,500.00)
6210 Trustee Fees	7,500.00	7,500.00	7,000.00	(500.00)
Total Office & Admin	587,932.10	587,932.10	424,438.22	(163,493.88)
Utilities				
5802 Gas & Electric	144,300.00	144,300.00	125,592.33	(18,707.67)
5803 Propane	25,000.00	25,000.00	19,088.30	(5,911.70)
Total Utilities	169,300.00	169,300.00	144,680.63	(24,619.37)
Materials & Supplies				
5806 Building Supplies	7,000.00	7,000.00	3,465.56	(3,534.44)
5810 Site Supplies	35,470.00	35,470.00	5,158.07	(30,311.93)
5824 Sand, Gravel & Stone	200,000.00	200,000.00	199,992.43	(7.57)
5826 Seed & Mulch	35,000.00	35,000.00	21,361.00	(13,639.00)
Total Materials & Supplies	277,470.00	277,470.00	229,977.06	(47,492.94)
Professional Fees				

**Summary of All Units
Change In Net Position
For the Twelve Months Ending Wednesday, March 31, 2021**

5924	Legal	197,610.00	197,610.00	180,104.25	(17,505.75)
5926	Investment Banking Fees	47,257.00	47,257.00	37,323.30	(9,933.70)
5928	Accounting Fees	42,500.00	42,500.00	37,500.00	(5,000.00)
5970	Consulting	350,350.00	350,350.00	212,098.55	(138,251.45)
	Total Professional Fees	637,717.00	637,717.00	467,026.10	(170,690.90)
	Repairs & Maintenance				
5804	Building Maintenance & Repair	77,500.00	77,500.00	62,949.37	(14,550.63)
5808	Site Maint & Repair	40,100.00	40,100.00	31,512.52	(8,587.48)
5812	Pipeline Maintenance	85,000.00	85,000.00	82,567.75	(2,432.25)
	Total Repairs & Maintenance	202,600.00	202,600.00	177,029.64	(25,570.36)
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	37,297.00	37,297.00	32,923.43	(4,373.57)
5602	Auto/Light Truck Fuel	74,670.00	74,670.00	54,303.12	(20,366.88)
5603	Auto/Light Truck Rental/Lease	212,700.00	212,700.00	190,999.96	(21,700.04)
5605	Vehicle Ins	51,400.00	51,400.00	39,317.84	(12,082.16)
	Total Automobile	376,067.00	376,067.00	317,544.35	(58,522.65)
	Computer				
5124	Computer Equipment	89,968.40	89,968.40	86,165.52	(3,802.88)
5126	Computer Maintenance	7,500.00	7,500.00	4,965.19	(2,534.81)
5128	Programming & Software	176,455.89	176,455.89	135,253.13	(41,202.76)
5129	ECMS Expense	28,305.61	28,305.61	28,305.61	0.00
6108	Web Page Design & Maintenance	3,502.00	3,502.00	3,109.88	(392.12)
5906	GIS	29,006.00	29,006.00	28,239.24	(766.76)
	Total Computer	334,737.90	334,737.90	286,038.57	(48,699.33)
6122	Bad Debt Expense	0.00	0.00	(24,042.38)	(24,042.38)
6114	Insurance	422,700.00	422,700.00	434,325.68	11,625.68
6120	Grants	1,517,500.00	1,517,500.00	1,162,315.66	(355,184.34)
6208	NYS Administrative Assessment	125,050.00	125,050.00	122,000.00	(3,050.00)
7032	Depreciation	8,197,200.00	8,197,200.00	7,707,830.50	(489,369.50)
7002	Amortization	24,400.00	24,400.00	24,366.78	(33.22)
6202	Interest Expense	721,047.00	721,047.00	659,482.06	(61,564.94)
6901	Contingency	30,580.00	30,580.00	0.00	(30,580.00)
	Total Expenses	32,591,016.00	32,591,016.00	28,839,575.07	(3,751,440.93)
	Change in Net Position	(4,390,783.00)	(4,390,783.00)	(4,180,750.47)	210,032.53

APPENDIX X

AUTHORITY CAPITAL PROJECT SUMMARY - FYE2023

	Amended Budget FYE 2022	Budget FYE 2023	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027
ADMINISTRATION	\$ 180,800	\$ 209,876	\$ 234,659	\$ 198,718	\$ 278,853	\$ 300,372
TELECOMMUNICATIONS	\$ 2,400,000	\$ 1,905,000	\$ 975,000	\$ 1,095,000	\$ 1,225,000	\$ 945,000
MATERIALS MANAGEMENT FACILITY	\$ 1,010,000	\$ 5,025,000	\$ 4,150,000	\$ 11,900,000	\$ 6,090,000	\$ 1,710,000
ARMY SEWER LINE	\$ 435,000	\$ 386,000	\$ 200,000	\$ 500,000	\$ -	\$ -
ARMY WATER LINE	\$ 50,000	\$ 9,260,000	\$ 140,000	\$ 500,000	\$ -	\$ 10,000,000
REGIONAL WATER LINE	\$ 100,000	\$ -	\$ -	\$ -	\$ 147,000	\$ -
ENGINEERING	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -
TOTAL	\$ 4,175,800	\$ 16,785,876	\$ 5,749,659	\$ 14,193,718	\$ 7,740,853	\$ 12,955,372

**APPENDIX B
ADMINISTRATIVE CAPITAL PROJECTS**

Project Number	Project Description	Fund	Budget FYE 2023	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027
	Fleet Vehicles	O	\$ 209,876	\$ 177,659	\$ 182,718	\$ 266,853	\$ 287,972
	Server Replacement	O	\$ -	\$ 57,000	\$ 16,000	\$ 12,000	\$ 12,400
TOTAL ADMINISTRATIVE			\$ 209,876	\$ 234,659	\$ 198,718	\$ 278,853	\$ 300,372

Fund Description

- O Operating Investments
- AR Administrative Reserve

**APPENDIX B
TELECOMMUNICATIONS CAPITAL PROJECTS**

Project Number	Project Description	Fund	Budget FYE 2023	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027
	DWDM Upgrade (Dense Wave Division Multiplexing)	R	\$ 120,000	\$ 100,000	\$ -	\$ 200,000	\$ 100,000
	Customer Network Construction	R	\$ 250,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
	Ethernet Test Sets	R	\$ 55,000	\$ -	\$ -	\$ 80,000	\$ -
	Ethernet Core Network Upgrade	R	\$ 150,000	\$ 150,000	\$ 350,000	\$ 200,000	\$ 100,000
	Wireless Tower Service	R	\$ 470,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
	Central Office Enhancements	R	\$ 130,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
	DOT Road Projects	R	\$ 50,000	\$ 15,000	\$ 20,000	\$ 20,000	\$ 20,000
	Fiber Augments	R	\$ 80,000	\$ 85,000	\$ 100,000	\$ 100,000	\$ 100,000
	I87 Fiber Construction	R	\$ 450,000	\$ -	\$ -	\$ -	\$ -
	Lewis County CDBG Grant Lyonsdale Tower	R	\$ 150,000	\$ -	\$ -	\$ -	\$ -
TOTAL TELECOMMUNICATIONS			\$ 1,905,000	\$ 975,000	\$ 1,095,000	\$ 1,225,000	\$ 945,000

Fund Description

- R Repair & Replacement Reserve

**APPENDIX B
MATERIALS MANAGEMENT FACILITY CAPITAL PROJECTS**

Project Number	Project Description	Fund	Budget FYE 2023	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027
	Equipment: Survey Grade GPS Replacement	R	\$ 37,000	\$ -	\$ -	\$ -	\$ -
	Equipment: Waste Dozer	R	\$ 450,000	\$ -	\$ 600,000	\$ -	\$ 650,000
	Equipment: Hydraulic Excavator	R	\$ 460,000	\$ 475,000	\$ -	\$ -	\$ -
	Equipment: Leachate Tank Trailer	R	\$ 100,000	\$ 105,000	\$ 110,000	\$ 115,000	\$ -
	Equipment: Leachate Truck Tractor	R	\$ 140,000	\$ -	\$ -	\$ 170,000	\$ -
	Equipment: 4" Dry Prime Pump	R	\$ 50,000	\$ -	\$ -	\$ -	\$ -
	Equipment: Service Truck	R	\$ 85,000	\$ -	\$ -	\$ -	\$ -
20188	O&M Bldg Roof Replacement	R	\$ 520,000	\$ -	\$ -	\$ -	\$ -
	O&M Stormwater Improvements	R	\$ 200,000	\$ -	\$ -	\$ -	\$ -
	O&M Building Modifications - Access Control Facility	R	\$ 300,000	\$ -	\$ -	\$ -	\$ -
	Monitoring Well Decommissioning	R	\$ 231,000	\$ -	\$ -	\$ -	\$ -
	Natural Resource Management Improvements	R	\$ 110,000	\$ -	\$ -	\$ -	\$ -
	Closure V Phases 1 and 2	C	\$ 2,327,000	\$ 2,333,000	\$ -	\$ -	\$ -
	MMF Maintenance Shop Upgrade	R	\$ 15,000	\$ 400,000	\$ -	\$ -	\$ -
	Equipment: Mower/ Snow Blower Replacement	R	\$ -	\$ 17,000	\$ -	\$ -	\$ -
	Equipment: Backhoe Loader	R	\$ -	\$ 220,000	\$ -	\$ -	\$ -
20189/ 20190	Southern Expansion Landfill Gas (LFG) Phase 1 and 2 Tie in and Main Flare Construction	LGR	\$ -	\$ 100,000	\$ 800,000	\$ -	\$ -
	Design and Construction for Cell 14	LR	\$ -	\$ 500,000	\$ 8,700,000	\$ -	\$ -
	Equipment: Articulated Hauler	R	\$ -	\$ -	\$ 800,000	\$ -	\$ -
	Equipment: Water Truck	R	\$ -	\$ -	\$ 140,000	\$ -	\$ -
	Equipment: Landfill Compactor	R	\$ -	\$ -	\$ 750,000	\$ -	\$ 1,000,000
	Equipment: Plow Truck / Sander	R	\$ -	\$ -	\$ -	\$ 250,000	\$ -
	Equipment: Wheel Loader	R	\$ -	\$ -	\$ -	\$ 450,000	\$ -
	Equipment: Mini Excavator	R	\$ -	\$ -	\$ -	\$ 65,000	\$ -
	Closure VI	C	\$ -	\$ -	\$ -	\$ 5,040,000	\$ -
	Equipment: Flat Bed Truck	R	\$ -	\$ -	\$ -	\$ -	\$ 60,000
TOTAL MMF			\$ 5,025,000	\$ 4,150,000	\$ 11,900,000	\$ 6,090,000	\$ 1,710,000

Fund Description

- C Closure Reserve
- R Replacement Reserve
- LGR Landfill Gas Reserve
- LR Liner Reserve
- O Operating Investments

**APPENDIX B
WATER QUALITY MANAGEMENT CAPITAL PROJECTS**

ARMY SEWER LINE

Project Number	Project Description	Fund	Budget FYE 2023	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027
	WPS Pump, Flow Meter and Controls Upgrade	Revenue	\$ 20,000	\$ 200,000	\$ -	\$ -	\$ -
	WPS Building Modifications	Revenue	\$ 366,000	\$ -	\$ -	\$ -	\$ -
41-062	ASL Alternate Source for Wastewater Treatment	Revenue	\$ -	\$ -	\$ 500,000	\$ -	\$ -
TOTAL ARMY SEWER LINE			\$ 386,000	\$ 200,000	\$ 500,000	\$ -	\$ -

ARMY WATER LINE

Project Number	Project Description	Fund	Budget FYE 2023	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027
	Army Water Line Pipeline Replacement (P1 & 2)	Bonding/Grant	\$ 9,100,000	\$ -	\$ -	\$ -	\$ 10,000,000
	BPS 2 Antenna Upgrade	Revenue	\$ 140,000	\$ -	\$ -	\$ -	\$ -
	AWL BPS1 and 2 Pump & SCADA Improvements	Revenue	\$ 20,000	\$ 140,000	\$ -	\$ -	\$ -
	AWL Alternate source for water supply	Revenue	\$ -	\$ -	\$ 500,000	\$ -	\$ -
TOTAL ARMY WATER LINE			\$ 9,260,000	\$ 140,000	\$ 500,000	\$ -	\$ 10,000,000

REGIONAL WATER LINE

Project Number	Project Description	Fund	Budget FYE 2023	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027
	RWL Limerick Booster Pump Station Genset Replacement	CR	\$ -	\$ -	\$ -	\$ 130,000	\$ -
	Town of Cape Vincent Pump Station RTU and HMI Upgrade	CR	\$ -	\$ -	\$ -	\$ 17,000	\$ -
TOTAL REGIONAL WATER LINE			\$ -	\$ -	\$ -	\$ 147,000	\$ -

Fund Description

CR Capital Reserve

**APPENDIX B
ENGINEERING**

ENGINEERING

Project Number	Project Description	Fund	Budget FYE 2023	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027
	GIS ESRI Software & Internet Mapping Application Upgrade	TBD	\$ -	\$ 50,000	\$ -	\$ -	\$ -
TOTAL ENGINEERING			\$ -	\$ 50,000	\$ -	\$ -	\$ -

Fund Description(s)

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

APPENDIX XI



DEBT SUMMARY

Materials Management

	\$ 10,230,000	2019	
	\$ 7,005,000	2015	
Outstanding	\$ 17,235,000		

Regional Water Line

	\$ 977,669	1997	Regional Water Line
	\$ 589,418	2015	Village of Cape Vincent 4 th Filter
Outstanding	\$ 1,567,087		

Regional Development

	\$ 600,000	2008	Housing Trust Fund
Outstanding	\$ 600,000		

Administration

	\$ 914,000	1987	New York State
Outstanding	\$ 914,000		

TOTAL OUTSTANDING \$ 20,316,087



Authority Debt Narrative

1) Materials Management

a) 2019 Bond Issue (Southern Expansion Funding)

- Debt Balance @ 12/31/21: \$10,230,000
- Annual Debt Service, Interest & Principal: \$659,556
- Maturity Date: 9/01/2044
- **A Debt Sinking Fund** was established to meet the 2019 debt service requirements. Balance @ 12/31/2021 \$219,618. Monthly deposit to 2019 Debt Service Sinking Fund: \$55,500
- A Municipal Bond Debt Service Reserve Insurance Commitment has been purchased from Assured Guaranty Municipal Corp. in the amount equal to the Debt Service Reserve Requirement of approximately \$345,000.

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

- Debt Balance @ 12/31/21: \$7,005,000
- Annual Debt Service, Interest & Principal: \$499,438
- Maturity Date : 5/15/2040
- **A Debt Sinking Fund** was established to meet debt service requirements of the 2015 Debt issuance. Balance @ 12/31/21: \$240,965. Monthly deposit to 2015 Debt Service Sinking Fund: \$42,000
- **A Debt Service Reserve** was established to meet debt service requirements of the 2015 Debt issuance. Balance @ 12/31/21: \$251,282. No monthly deposits or annual withdrawals are made.

2) Regional Waterline

a) United States Department of Agriculture

- Debt Balance @ 12/31/21: \$977,669
- Annual Debt Service, Interest & Principal: \$91,104
- Maturity Date: 4/08/36

b) Village of Cape Vincent – 4th Filter

- Debt Balance @ 12/31/21: \$589,418
- Annual Debt Service, Interest & Principal: \$28,204
- Maturity Date: 3/1/49

3) Regional Development

a) Housing Trust Fund:

- Debt Balance @ 12/31/21: \$600,000
- Annual Debt Service, Interest & Principal: \$6,000 (Interest Only, 1%)
- Maturity Date: 12/31/38. Payable upon loan repayment from ultimate recipient.

4) Administrative

a) NYS Loan (Original State Investment in Authority)

- Debt Balance @ 12/31/21: \$914,000
- 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, 2021

	General and Administration	Solid Waste Management Facility	Water and Waste Water Operations	Telecommunications Network	Housing and Economic Development	Engineering	Total
OPERATING REVENUE:							
Customer billings	\$ -	\$ 8,526,460	\$ 5,424,945	\$ 6,275,593	\$ 141,017	\$ 1,151,971	\$ 21,519,986
Grant revenue	5,851	248,245	-	-	855,120	1,463	1,110,679
Loan interest income	-	-	-	-	478,172	-	478,172
Other revenue	191,829	802,247	13,451	16,500	33,622	-	1,057,649
Total operating revenues	197,680	9,576,952	5,438,396	6,292,093	1,507,931	1,153,434	24,166,486
OPERATING EXPENSES:							
Depreciation and amortization	254,175	3,080,866	786,673	3,582,745	-	27,738	7,732,197
Salaries	1,154,302	1,659,522	1,189,357	1,261,520	332,373	626,180	6,223,254
Fringe benefits	526,753	1,104,600	757,827	624,108	207,946	364,555	3,585,789
Operation and maintenance	15,028	1,620,141	112,615	1,629,815	6,400	78,599	3,462,598
Wastewater treatment	-	225,903	1,017,986	-	-	-	1,243,889
Water purchases	-	-	621,586	-	-	-	621,586
Community benefits	-	719,411	-	-	103,766	-	823,177
Closure and post-closure costs	-	723,478	-	-	-	-	723,478
Grant	-	-	-	-	1,162,316	-	1,162,316
Office and administrative	184,063	60,514	59,104	78,794	5,476	39,767	427,718
Insurance	18,663	179,539	85,572	124,090	-	26,462	434,326
Bad debt	-	-	-	(3,242)	(20,800)	-	(24,042)
Automobile	1,018	22,654	195,562	91,294	-	12,470	322,998
Utilities	-	66,717	83,807	3,598	-	-	154,122
Materials and supplies	-	232,455	-	-	-	-	232,455
Professional fees	175,886	23,503	3,243	191,909	72,484	-	467,025
Computer	193,232	14,874	13,745	27,799	750	35,638	286,038
NYS administrative assessment	-	49,900	31,054	34,052	-	6,994	122,000
Repairs and maintenance	-	23,227	155,940	-	-	-	179,167
Engineering allocation	-	29,918	35,705	12,726	2,347	(80,696)	-
Administrative allocation	(2,170,806)	844,341	482,096	620,418	165,979	57,972	-
Total operating expenses	352,314	10,681,563	5,631,872	8,279,626	2,039,037	1,195,679	28,180,091
Total operating income	(154,634)	(1,104,611)	(193,476)	(1,987,533)	(531,106)	(42,245)	(4,013,605)
NON-OPERATING REVENUE (EXPENSE):							
Interest income	113,332	225,901	48,608	101,761	109,998	-	599,600
Gain on sale of capital assets, net	19,433	62,033	-	-	-	-	81,466
Bond issuance costs	-	-	-	-	-	-	-
Interest expense	-	(600,079)	(59,403)	-	-	-	(659,482)
Total non-operating revenue (expense)	132,765	(312,145)	(10,795)	101,761	109,998	-	21,584
CHANGE IN NET POSITION	\$ (21,869)	\$ (1,416,756)	\$ (204,271)	\$ (1,885,772)	\$ (421,108)	\$ (42,245)	\$ (3,992,021)

The accompanying notes are an integral part of these schedules.