

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, 2024 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 2024 Budget Resolutions \(these documents are also posted on our website\). The attached resolutions were approved by the Authority’s full Board on February 23, 2023.](#)

§ 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, 2024 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 2024 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, Comptroller, and Deputy Comptroller.

See Appendix III – FYE 2024 Budget Packet

See Appendix IV – FYE 2024 Wage and Fringe Benefit Budget Assumptions

See Appendix V – FYE 2024 Critical Issues

On February 09, 2023, a Budget Work Session was held with the Finance Committee and was open to all Board members. The staff provided the Committee 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 23, 2023, the Board of Directors adopted the FYE 2024 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 2024 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 2024 Employee Roster

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

Programmatic goals – See Appendix VI – FYE 2024 Budget Elements

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

Self-assessment - See Appendix V – FYE 2024 Critical Issues

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

See Appendix I – FY2024 Budget Resolutions (Amended Budgets for FY22-23 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 – FY22-23 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 2022 - 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 – FY23-24 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](#)

Telecommunications \$1,081,303 – NYPA ConnectAll

Regional Development \$344,000 – Tourism Transformation Grant Y648

Regional Development \$50,000 – Fort Drum ESD Planning Grant

Regional Development \$17,000 – NYS Grown and Certified

Materials Management Facility \$40,000 – Household Hazardous Waste

Materials Management Facility \$57,975 – Municipal Waste

[Federal Grants](#)

Regional Development \$91,000 – Northern Border Regional Commission (NBRC) Grant

Telecom \$225,000 – Fiber Augments

§ 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 23-24 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 3.31.2023](#)

Pledged Revenues – not applicable

Debt Service as a percentage of Available Revenues; Principal & Interest \$1,737,925/\$7,816,038=22.24%
(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 3.31.2022](#)

§ 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 23-24 Master Capital Plan](#)

[Estimated annual O&M resulting from completed Capital Projects have been included within the Board authorized budgets.](#)

[See Appendix I – FYE 23-24 Budget Resolutions](#)

APPENDIX I



Board Resolution No. 2023-02-06
February 23, 2023

**APPROVING FISCAL YEAR 2023-2024 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 2023-2024 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	\$39,600
Miscellaneous Accounting Services	<u>\$ 5,500</u>
	\$45,100

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 2023-2024 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 2023-2024, 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 2023-2024.**

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 2023-2024 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.

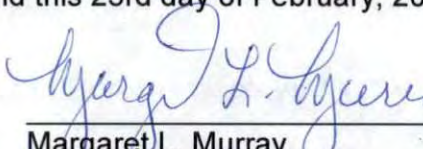
Motion by: M. Hall
 Seconded by: K. Bibbins

Bibbins - Yes	Hefferon - Yes	Hunt - Present	Mastascusa* - Yes
Doheny - Yes	Henry* - Present	MacKinnon* - Yes	Murray - Yes
Hall - Yes	Hollenbeck* - Present	McGrath* - Present	Virkler* - Yes

*- indicates attendance via videoconference.

DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY

I, the undersigned, Chairperson 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. 2023-02-06 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 23rd day of February, 2023, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 23rd day of February, 2023.



 Margaret L. Murray
 Board Chairperson

**Administration
BUDGET FYE 2024
APPENDIX A**

Account Description		FYE	FYE	Actual 12/31/2022	FYE
		3/31/2022 Actual	3/31/2023 Amended Budget		3/31/2024 Budget
Grant Revenue					
4183	NY State Grants	3,952.50	5,000.00	8,945.00	0.00
	Total Grant Revenue	3,952.50	5,000.00	8,945.00	0.00
Other Income					
4164	Miscellaneous	197,541.54	191,700.00	144,734.55	191,100.00
	Total Other Income	197,541.54	191,700.00	144,734.55	191,100.00
4201	Gain on Sale of Assets	5,300.00	35,000.00	13,200.00	104,000.00
Interest Income					
4102	Investment Interest Income	81,065.19	79,219.00	88,938.70	228,580.00
4202 +	Mark to Market Adjustment	(72,695.00)	0.00	(36,986.84)	0.00
	Total Interest Income	8,370.19	79,219.00	51,951.86	228,580.00
	Total Income	215,164.23	310,919.00	218,831.41	523,680.00
Salaries					
	Administrative Wages	1,182,517.09	1,246,830.00	951,281.46	1,317,952.00
	Telecom Wages	0.00	0.00	2,791.77	0.00
	MMF Wages	0.00	0.00	1,678.17	0.00
5002 -	Overtime Wages	428.95	2,500.00	515.75	1,000.00
	Total Salaries	1,182,946.04	1,249,330.00	956,267.15	1,318,952.00
Fringe Benefits					
5031 -	FICA Expense	82,039.66	86,036.00	67,715.43	87,897.00
5032 -	Pension Expense	70,567.53	107,372.00	83,683.25	131,321.00
5038 -	VDC Expense	13,160.64	8,102.00	6,435.06	8,446.00
5033 +	Health Insurance	118,178.49	122,173.00	99,331.06	168,977.00
5041 +	Retiree Health Insurance	74,048.52	95,162.00	62,737.74	122,409.00
5034 +	Workers Comp	1,760.75	1,836.00	1,453.36	1,958.00
5035 -	Disability Insurance	2,695.77	3,377.00	2,532.77	3,377.00
5036	Unemployment	0.00	13,000.00	12,146.90	10,000.00
5042 -	Post Retire Overhead	(55,398.36)	80,685.00	59,379.21	80,730.00
5051	Benefit Admin. Fees	12,136.48	9,800.00	4,900.46	10,780.00
5054	Employee Physicals & Screening	547.75	1,842.00	430.00	1,990.00
	Total Fringe Benefits	319,737.23	529,385.00	400,745.24	627,885.00
Operations & Maintenance					
5134	Maintenance Contracts	2,269.43	2,800.00	1,310.59	3,266.00
5403	Safety Equipment & Supplies	5,470.13	7,110.00	3,899.50	4,604.00
	Total O & M	7,739.56	9,910.00	5,210.09	7,870.00
Office & Administrative					
5053	Misc Employee Costs	3,176.60	6,520.00	1,125.87	4,545.00
5102	Office Rent	121,901.95	122,127.00	99,383.59	120,006.00
5104	Office Supplies	5,895.00	9,000.00	4,659.84	6,000.00
5110	Postage & Shipping	6,624.00	6,908.00	2,855.49	7,909.00
5112	Telephone	3,429.55	4,169.00	1,591.36	4,979.00
5114	Cellular Services	5,029.35	5,100.00	3,923.84	5,400.00
5118	Other Communications	9,042.45	9,720.00	7,596.48	9,720.00
5120	Dues & Subscriptions	2,045.08	4,415.00	2,455.08	5,500.00
5122	Public Info & Advertising	2,546.52	4,680.00	848.35	4,680.00
5123	Promotional Materials	1,583.78	5,500.00	1,975.63	4,500.00
5130	Office Equipment	10,000.38	19,000.00	16,541.68	2,000.00
5170	Other Office Expenses	3,520.86	1,518.00	907.93	1,306.00
5173	Credit Card Processing Fees	523.60	82.00	81.60	0.00

**Administration
BUDGET FYE 2024
APPENDIX A**

		FYE 3/31/2022	FYE 3/31/2023	Actual 12/31/2022	FYE 3/31/2024
Account Description		Actual	Amended Budget		Budget
5202	Employee Mileage Reimbursement	1,948.24	3,200.00	3,015.20	3,200.00
5204	Empl. Meals & Incidental	42.00	1,500.00	1,489.92	500.00
5206	Empl. Lodging	0.00	1,320.00	0.00	500.00
5270	Travel & Meeting Expense	3,388.00	4,000.00	2,906.60	4,000.00
5312	Continuing Education	0.00	2,200.00	582.00	0.00
5370	Training & Development	5,158.65	9,440.00	1,231.14	12,400.00
5402	Employee Uniforms	1,084.86	1,425.00	77.00	1,425.00
5404	Safety Training	7,020.00	13,000.00	3,359.35	11,718.00
5508	Cleaning Services	11,440.00	12,860.00	7,280.00	11,830.00
6102	Board Member Travel & Expenses	646.35	1,200.00	93.60	1,200.00
6104	Sponsorships	5,000.00	7,080.00	3,750.00	4,150.00
	Total Office & Admin	211,047.22	255,964.00	167,731.55	227,468.00
Professional Fees					
5924	Legal	27,352.50	30,104.00	16,254.00	32,255.00
5926	Investment Banking Fees	6,572.98	6,000.00	3,883.42	5,900.00
5928 +	Accounting Fees	37,700.00	44,100.00	31,600.00	45,100.00
5970	Consulting	56,745.00	16,100.00	450.00	10,050.00
	Total Professional Fees	128,370.48	96,304.00	52,187.42	93,305.00
Automobile					
5601	Auto/Light Truck Rep. & Maint.	379.57	6,017.55	5,926.48	1,929.00
5602	Auto/Light Truck Fuel	15.88	1,425.00	50.67	201.00
	Total Automobile	395.45	7,442.55	5,977.15	2,130.00
Computer					
5124	Computer Equipment	23,369.65	38,320.00	11,633.00	45,640.00
5126	Computer Maintenance	1,080.00	8,500.00	0.00	8,500.00
5128	Programming & Software	145,787.87	162,590.00	109,140.76	154,474.00
5129	ECMS Expense	28,974.75	29,000.00	22,980.74	41,000.00
6108	Web Page Design & Maintenance	4,800.00	6,002.00	2,204.95	6,072.00
	Total Computer	204,012.27	244,412.00	145,959.45	255,686.00
6114	Insurance	18,996.75	18,500.00	13,875.03	19,300.00
6190 +	Admin Allocation	(2,104,877.09)	(2,321,707.00)	(1,672,432.08)	(2,405,187.00)
7032	Depreciation	226,395.86	254,100.00	143,552.28	285,800.00
6901	Contingency	0.00	20,621.45	0.00	30,000.00
	Total Expenses	194,763.77	364,262.00	219,073.28	463,209.00
	Change in Net Position	20,400.46	(53,343.00)	(241.87)	60,471.00

**Administration
BUDGET FYE 2024
APPENDIX A**

Account Description	FYE 3/31/2022 Actual	FYE 3/31/2023 Amended Budget	Actual 12/31/2022	FYE 3/31/2024 Budget
STATEMENT OF CASH FLOW FROM OPERATIONS				
(This presentation of Cash Flow does not take into account changes in accruals)				
CHANGE IN NET ASSETS				60,471.00
PLUS DEPRECIATION & AMORTIZATION				285,800.00
- 2501: LESS PRINCIPAL PAYMENTS				(50,000.00)
RESERVE/CAPITAL REQUIREMENTS				
- 1440 ADMIN CAPITAL PROJECTS				(324,042.00)
TOTAL RESERVE/CAPITAL REQUIRED				<u>(324,042.00)</u>
CASH FLOW				<u>(27,771.00)</u>

APPENDIX B
ADMINISTRATIVE CAPITAL PROJECTS

Project Number	Project Description	Fund	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028
	Fleet Vehicles	O	\$ 324,042	\$ 296,183	\$ 223,103	\$ 247,112	\$ 403,041
	Server Replacement	O	\$ -	\$ 122,000	\$ 12,000	\$ 12,400	\$ 12,400
	GIS ESRI Software and Internet Mapping	O	\$ -	\$ 50,000	\$ -	\$ -	\$ -
	Financial Software System Replacement	O	\$ -	\$ 500,000	\$ -	\$ -	\$ -
TOTAL ADMINISTRATIVE			\$ 324,042	\$ 968,183	\$ 235,103	\$ 259,512	\$ 415,441

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, 2024

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

Restricted Fund Balance:	Balance 3/31/2022	Estimated Balance 3/31/2023
Community Rental Housing Program	\$ 13,143,287	\$ 13,665,990
Community Development Loan Fund	\$ 9,787,358	\$ 9,733,451
Housing Loan Revolving Fund	\$ 22,469,243	\$ 22,234,207
Army Water & Sewer Repair Reserve	\$ 1,800,000	\$ 1,800,000
Regional Waterline	\$ 442,508	\$ 442,508
Wetlands Mitigation Reserve	\$ 318,673	\$ 320,979
MMF Replacement Reserve	\$ 5,681,048	\$ 4,269,797
MMF Liner Reserve	\$ 10,302,779	\$ 11,934,602
MMF Closure/Post Closure Reserve	\$ 15,427,610	\$ 25,471,345
Telecom Repair & Replacement Reserve	\$ 6,839,012	\$ 6,804,329
	<u>\$ 86,211,518</u>	<u>\$ 96,677,208</u>

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 3/31/2022	Estimated Balance 3/31/2023
Administrative / Supplemental Insurance	\$ 4,000,000	\$ 4,000,000
Army Waterline Capital Reserve	\$ -	\$ -
Army Sewerline Administrative Support Reserve	\$ 749,985	\$ 749,985
ASL Infrastructure Development	\$ 223,107	\$ 223,107
MMF Capital Reserve*	\$ 1,209,525	\$ -
MMF Tip Fee Stabilization Reserve	\$ 4,392,849	\$ 4,384,586
MMF Landfill Gas Reserve	\$ 1,616,502	\$ 1,337,071
Economic Development Loan Fund	\$ 5,360,596	\$ 5,303,181
Affordable Housing Program	\$ 3,000,000	\$ 3,000,000
	<u>\$ 20,552,564</u>	<u>\$ 18,997,930</u>

* = Upon completion of the Southern Expansion, any funds remaining in the MMF Capital Reserve will be moved to the MMF Replacement Reserve. Current open project costs funded from the Capital Reserve will be funded from the Replacement Reserve.

APPENDIX D
Administrative Allocations
Budget - FYE March 31, 2024

	Budgeted FYE 3/31/23		Budgeted FYE 3/31/24		Increase or Decrease
Administrative Costs:					
Salaries & Fringes	\$ 1,672,167	\$	1,818,203	\$	146,036
Administrative Overhead	\$ 665,296	\$	649,530	\$	(15,766)
Total Administrative Costs	\$ 2,337,462	\$	2,467,733	\$	130,270
Administrative Allocation:					
	Budgeted FYE 3/31/23		Budgeted FYE 3/31/24		Increase or (Decrease)
Army Sewer	\$ 280,052	\$	354,175	\$	74,123
Army Water	\$ 175,835	\$	183,063	\$	7,228
Regional Water	\$ 16,606	\$	16,798	\$	192
Water Quality Contracts	\$ 37,200	\$	38,626	\$	1,426
Engineering	\$ 51,586	\$	51,386	\$	(200)
Materials Mgt	\$ 990,621	\$	991,199	\$	578
Telecommunications	\$ 606,187	\$	605,606	\$	(581)
Regional Development Contracts	\$ 21,365	\$	22,957	\$	1,592
Affordable Housing Program	\$ 88,780	\$	88,801	\$	21
Community Development Loan Fund	\$ 4,135	\$	4,251	\$	116
Authority Economic Development Fund	\$ 56,815	\$	57,342	\$	527
Community Rental Housing Program	\$ 8,281	\$	8,529	\$	248
Internal Subsidy	\$ -	\$	45,000	\$	45,000
Total	\$ 2,337,463	\$	2,467,733	\$	130,270



Board Resolution No. 2023-02-07
February 23, 2023

APPROVING FISCAL YEAR 2023-2024 ENGINEERING DIVISION OPERATING BUDGET AND CAPITAL PROJECTS

Whereas, the Development Authority of the North Country has caused to be prepared and has reviewed the proposed Fiscal Year 2023-2024 Engineering Budget, attached to this Resolution as Appendix A, and

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 2023-2024 Engineering Budget and line items contained therein, as proposed and set forth in Appendix A, is hereby approved and adopted.
2. Further, capital funds that were previously approved but not fully expended are carried forward for use in Fiscal Year 2023-2024.
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: E. Virkler

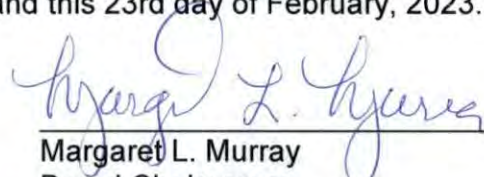
Seconded by: T. Hefferon

Bibbins - Yes	Hefferon - Yes	Hunt - Present	Mastascusa* - Yes
Doheny - Yes	Henry* - Present	MacKinnon* - Yes	Murray - Yes
Hall - Yes	Hollenbeck* - Present	McGrath* - Present	Virkler* - Yes

*- indicates attendance via videoconference.

DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY

I, the undersigned, Chairperson 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. 2023-02-07 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 23rd day of February, 2023, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 23rd day of February, 2023.



Margaret L. Murray
Board Chairperson

**Engineering
BUDGET FYE 2024
APPENDIX A**

Account Description		FYE	FYE	Actual	FYE
		3/31/2022	3/31/2023	12/31/2022	3/31/2024
		Actual	Amended Budget		Budget
Customer Billings					
4001	Customer Billings	1,086,412.10	704,490.00	422,225.96	734,055.00
	Total Customer Billings	1,086,412.10	704,490.00	422,225.96	734,055.00
Total Income					
		1,086,412.10	704,490.00	422,225.96	734,055.00
Salaries					
	Engineering Wages	639,314.30	373,117.00	215,098.20	367,950.00
	Telecom Wages	1,452.00	0.00	0.00	0.00
	MMF Wages	0.00	0.00	21.32	0.00
	WQ Wages	4,464.50	0.00	977.21	0.00
	Total Salaries	645,230.80	373,117.00	216,096.73	367,950.00
Fringe Benefits					
5031 -	FICA Expense	44,953.84	23,905.00	17,197.92	23,818.00
5032 -	Pension Expense	45,377.02	35,476.00	19,442.32	38,956.00
5038 -	VDC Expense	3,945.90	5,072.00	6,619.09	3,683.00
5033 +	Health Insurance	92,477.20	60,627.00	36,980.06	56,601.00
5034 +	Workers Comp	24,427.51	1,709.00	2,233.76	1,481.00
5035 -	Disability Insurance	1,555.64	979.00	735.02	954.00
5042 -	Post Retire Overhead	45,484.65	23,399.00	13,526.49	22,812.00
5054	Employee Physicals & Screening	999.75	1,000.00	334.75	500.00
	Total Fringe Benefits	259,221.51	152,167.00	97,069.41	148,805.00
Operations & Maintenance					
5062	Third Party Temporary - O&M	0.00	0.00	0.00	12,000.00
5403	Safety Equipment & Supplies	935.15	1,100.00	1,041.19	1,000.00
5904	SCADA	12,627.91	20,200.00	12,346.15	21,750.00
8090	Purchases for Resale	45,547.58	75,500.00	34,974.24	104,000.00
	Total O & M	59,110.64	96,800.00	48,361.58	138,750.00
Office & Administrative					
5053	Misc Employee Costs	0.00	500.00	150.00	500.00
5102	Office Rent	5,388.96	1,870.00	1,402.47	1,870.00
5104	Office Supplies	990.90	1,500.00	905.87	1,000.00
5112	Telephone	2,988.60	3,121.00	1,591.26	1,969.00
5114	Cellular Services	6,324.44	4,700.00	3,560.32	5,000.00
5120	Dues & Subscriptions	662.00	1,000.00	248.00	1,000.00
5122	Public Info & Advertising	1,913.00	4,500.00	1,145.18	2,000.00
5130	Office Equipment	836.00	1,800.00	0.00	1,500.00
5202	Employee Mileage Reimbursement	11,681.30	7,250.00	3,111.68	4,000.00
5204	Empl. Meals & Incidental	3,737.13	1,500.00	44.62	750.00
5206	Empl. Lodging	6,351.40	1,000.00	0.00	1,400.00
5370	Training & Development	10,201.60	7,250.00	1,054.00	6,500.00
5402	Employee Uniforms	1,167.94	800.00	326.00	900.00
	Total Office & Admin	52,243.27	36,791.00	13,539.40	28,389.00
Professional Fees					
5924	Legal	2,255.00	1,000.00	0.00	1,000.00
	Total Professional Fees	2,255.00	1,000.00	0.00	1,000.00
Automobile					
5601	Auto/Light Truck Rep. & Maint.	1,914.47	2,500.00	871.30	2,500.00
5602	Auto/Light Truck Fuel	3,549.72	4,000.00	3,176.36	4,000.00
5603	Auto/Light Truck Rental/Lease	6,700.00	6,700.00	5,024.97	12,500.00
5605	Vehicle Ins	2,727.02	2,300.00	1,725.03	2,500.00

**Engineering
BUDGET FYE 2024
APPENDIX A**

Account Description	FYE 3/31/2022 Actual	FYE 3/31/2023 Amended Budget	Actual 12/31/2022	FYE 3/31/2024 Budget
Total Automobile	14,891.21	15,500.00	10,797.66	21,500.00
Computer				
5124 Computer Equipment	5,685.86	6,000.00	5,335.27	4,000.00
5128 Programming & Software	613.80	1,250.00	0.00	1,250.00
5906 GIS	25,080.87	29,200.00	20,893.96	38,944.00
Total Computer	31,380.53	36,450.00	26,229.23	44,194.00
6122 Bad Debt Expense	0.00	0.00	396.00	0.00
6114 Insurance	26,810.36	16,600.00	12,449.97	16,600.00
6190 + Admin Allocation	50,348.12	51,586.00	37,128.04	51,386.00
6191 + Engineering Allocation	(75,947.20)	(86,534.00)	(64,283.46)	(101,133.00)
6208 NYS Administrative Assessment	6,995.00	3,861.00	0.00	3,395.00
8901 + Water Quality Allocation	1,436.30	0.00	0.00	0.00
7032 Depreciation	12,608.16	11,400.00	6,257.29	8,400.00
Total Expenses	1,086,583.70	708,738.00	404,041.85	729,236.00
Change in Net Position	(171.60)	(4,248.00)	18,184.11	4,819.00

**Engineering
BUDGET FYE 2024
APPENDIX A**

<u>Account Description</u>	<u>FYE 3/31/2022 Actual</u>	<u>FYE 3/31/2023 Amended Budget</u>	<u>Actual 12/31/2022</u>	<u>FYE 3/31/2024 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				4,819.00
PLUS DEPRECIATION & AMORTIZATION				8,400.00
CASH FLOW				<u>13,219.00</u>



Board Resolution No. 2023-02-08
February 23, 2023

**APPROVING FISCAL YEAR 2023-2024 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 2023-2024 Materials Management Budget based on anticipated waste volumes, said proposed Budget being attached to this resolution as Appendix A, and

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

Whereas, it is necessary to establish reserve requirements, tipping fees and related understandings for Fiscal Year 2023-2024 in support of said Budget.

Whereas, upon review of required reserve contributions and projected operating expenditures, it is recommended that effective January 1, 2024, the tipping fee for municipal solid waste, construction and demolition waste, and ash be increased from \$50 per ton to \$54 per ton; for non-beneficial sludge, sewage sludge and industrial waste be increased from \$36 per ton to \$40 per ton; for beneficial sludge and non-hazardous petroleum contaminated soil be increased from \$20 per ton to \$24 per ton; and for friable asbestos-contaminated construction debris be increased from \$80 per ton to \$84 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 2023-2024 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 2023-2024, 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 2023-2024.**

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, 2023 \$50.00 per ton (Unchanged from FY 2023)
 - January 1, 2024 \$54.00 per ton
- **Non-beneficial use sludge, industrial waste and sewage sludge**
 - April 1, 2023 \$36.00 per ton (Unchanged from FY 2023)
 - January 1, 2024 \$40.00 per ton
- **Non-hazardous petroleum contaminated soil and beneficial use sludge**
 - April 1, 2023 \$20.00 per ton (Unchanged from FY 2023)
 - January 1, 2024 \$24.00 per ton
- **Friable asbestos (one ton minimum)**
 - April 1, 2023 \$200 per ton (Unchanged from FY 2023)
- **Friable asbestos-contaminated construction debris or other waste that requires special handling protocol during disposal**
 - April 1, 2023 \$80.00 per ton (Unchanged from FY 2023)
 - January 1, 2024 \$84.00 per ton

4. The Community Improvement Program and the Residential Cleanup Program shall be extended for Fiscal Year 2023-2024 at a discount of 25% off the published gate rate.

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

Replacement	\$6.00
Closure	\$3.50
Liner	\$8.00

Pursuant to the Host Community Agreement with the Town of Rodman, estimated host community benefit fees of \$967,228 and gas to energy revenue sharing of \$61,720, will be paid for the Fiscal Year 2023-2024.

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 Finance Committee in a timely manner.

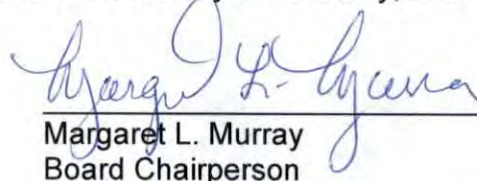
Motion by: T. Hefferon
Seconded by: E. Virkler

Bibbins - Yes	Hefferon - Yes	Hunt - Present	Mastascusa* - Yes
Doheny - Yes	Henry* - Present	MacKinnon* - Yes	Murray - Yes
Hall - Yes	Hollenbeck* - Present	McGrath* - Present	Virkler* - Yes

* - indicates attendance via videoconference.

DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY

I, the undersigned, Chairperson 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. 2023-02-08 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 23rd day of February, 2023, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 23rd day of February, 2023.



Margaret L. Murray
Board Chairperson

Materials Management
BUDGET FYE 2024
APPENDIX A

Account Description	FYE	FYE	Actual	FYE
	3/31/2022	3/31/2023	12/31/2022	3/31/2024
	Actual	Amended Budget		Budget
Customer Billings				
4001 Customer Billings	7,942,876.21	7,200,606.00	5,551,189.03	7,100,663.00
4006 Replacement Reserve Tip Income	417,202.19	1,173,150.00	1,030,343.20	1,438,650.00
4007 Liner Reserve Tip Income	287,499.60	1,407,780.00	1,236,411.84	1,918,200.00
4008 Closure Reserve Tip Income	656,160.88	821,205.00	721,240.26	839,212.00
Total Customer Billings	9,303,738.88	10,602,741.00	8,539,184.33	11,296,725.00
Waste Diversion Revenue				
4050 RTS Revenue	89,211.54	93,600.00	90,245.97	0.00
4061 Recycling Revenue - Mattresses	111,561.50	95,000.00	88,587.00	0.00
Total Waste Diversion Revenue	200,773.04	188,600.00	178,832.97	0.00
Grant Revenue				
4183 NY State Grants	43,946.70	74,108.00	147,357.76	97,975.00
Total Grant Revenue	43,946.70	74,108.00	147,357.76	97,975.00
Other Income				
4164 Miscellaneous	7,442.13	25,000.00	14,057.18	10,000.00
4166 LFGTE Revenue	546,831.81	577,180.00	456,272.03	540,884.00
4190 Recovery of Bad Debts	314.52	0.00	0.00	0.00
Total Other Income	554,588.46	602,180.00	470,329.21	550,884.00
4201 Gain on Sale of Assets	8,200.00	95,000.00	83,325.00	120,000.00
Interest Income				
4106 + Trustee Interest	11,563.33	191.00	19,492.68	15,756.00
4108 Reserve Interest	65,833.81	67,282.00	73,415.37	94,765.00
4116 Replace Reserve Interest Income	52,823.67	31,319.00	60,346.31	157,642.00
4117 Liner Reserve Interest Income	17,478.34	60,770.00	48,032.95	131,447.00
4118 Closure Reserve Interest Income	85,499.79	90,037.00	99,065.23	250,056.00
4119 Post Close Interest Income	57,354.92	67,922.00	42,456.51	188,639.00
4120 Wetlands Mitigation Interest Income	7,868.97	95.00	2,305.66	3,551.00
4202 + Mark to Market Adjustment	(914,547.97)	0.00	(817,927.23)	0.00
Total Interest Income	(616,125.14)	317,616.00	(472,812.52)	841,856.00
Total Income	9,495,121.94	11,880,245.00	8,946,216.75	12,907,440.00
Salaries				
Engineering Wages	174,139.38	172,363.00	150,155.93	180,507.00
Telecom Wages	0.00	0.00	4,333.37	0.00
MMF Wages	1,264,454.67	1,523,735.00	1,028,136.58	1,515,087.00
WQ Wages	1,766.20	0.00	55.20	0.00
5002 - Overtime Wages	35,220.03	35,898.00	81,436.47	33,260.00
5005 On-Call Stipend	7,500.00	7,800.00	6,000.00	7,800.00
Total Salaries	1,483,080.28	1,739,796.00	1,270,117.55	1,736,654.00
Fringe Benefits				
5031 - FICA Expense	105,129.18	111,085.00	93,595.82	112,177.00
5032 - Pension Expense	113,523.50	190,361.00	141,167.02	208,309.00
5038 - VDC Expense	367.50	2,029.00	540.25	3,051.00
5033 + Health Insurance	220,002.90	252,547.00	166,031.35	270,293.00
5034 + Workers Comp	78,174.87	85,020.00	64,596.87	73,296.00
5035 - Disability Insurance	4,503.16	6,195.00	4,645.52	5,673.00
5042 - Post Retire Overhead	124,471.20	142,574.00	95,934.33	135,620.00
5054 Employee Physicals & Screening	6,610.65	9,029.50	6,169.80	8,000.00
Total Fringe Benefits	652,782.96	798,840.50	572,680.96	816,419.00
Operations & Maintenance				

Materials Management
BUDGET FYE 2024
APPENDIX A

Account Description	FYE	FYE	Actual 12/31/2022	FYE
	3/31/2022 Actual	3/31/2023 Amended Budget		3/31/2024 Budget
5062 Third Party Temporary - O&M	0.00	17,527.68	17,527.68	23,520.00
5403 Safety Equipment & Supplies	14,594.27	14,000.00	4,097.04	14,000.00
5702 Large Equipment Parts	115,059.31	110,000.00	89,576.96	120,000.00
5703 Small Equipment	3,381.26	25,000.00	14,462.56	30,000.00
5704 O&M Supplies	15,335.39	20,000.00	13,069.00	20,000.00
5708 Fuels	296,470.09	486,000.00	373,665.02	450,000.00
5710 Lubricants	11,526.02	19,000.00	11,030.61	15,000.00
5712 Purchased Maintenance & Repair	63,953.40	85,000.00	53,321.35	90,000.00
5716 Equipment Rental	14,933.34	0.00	0.00	20,000.00
5718 Tires	14,039.30	18,368.00	13,410.14	20,000.00
5770 Other Tool, Equip & O&M	3,245.99	5,000.00	2,916.18	5,000.00
5815 Chemicals	8,274.46	12,197.42	8,407.28	12,000.00
5818 Leachate System Expense	14,775.50	12,500.00	4,011.92	10,000.00
5820 LFG Maintenance	54,052.37	50,000.00	31,576.32	50,000.00
5870 Natural Habitat Enhancements	47,676.00	52,216.00	46,291.80	55,800.00
5932 Monitoring & Testing	161,473.91	178,982.50	101,348.18	180,000.00
6008 Contract Hauling	918.00	1,768.72	1,000.00	15,000.00
Total O & M	839,708.61	1,107,560.32	785,712.04	1,130,320.00
Recycling Transfer Station				
5001-2 Material Reprocessing Wages	186,106.63	113,029.00	68,155.51	0.00
5002-2 Material Reprocessing OT	11,223.84	0.00	17,319.66	0.00
5031-2 FICA Expense	13,764.01	7,384.00	5,554.62	0.00
5032-2 Pension Expense	24,441.72	12,370.00	8,958.55	0.00
5033-2 Health Insurance	21,708.96	16,503.00	9,597.28	0.00
5034-2 Workers Comp	15,974.47	8,920.00	5,800.38	0.00
5035-2 Disability Insurance	413.12	479.00	359.27	0.00
5042-2 Post Retire Overhead	21,077.25	11,441.00	7,275.00	0.00
6300 RTS - Safety Equipment & Supplies	2,020.63	1,039.59	1,039.59	0.00
6305 RTS - Large Equipment Parts	3,893.17	4,988.43	4,988.43	0.00
6310 RTS - Small Equipment	670.83	434.00	0.00	0.00
6315 RTS - O&M Supplies	1,238.14	57.98	57.98	0.00
6320 RTS - Fuels	5,752.00	5,000.00	4,284.38	0.00
6325 RTS - Purchased Maintenance & Repair	5,053.71	219.00	219.00	0.00
6330 RTS - Contract Hauling	11,572.50	6,171.50	0.00	0.00
6335 RTS - Office Supplies	233.55	0.00	0.00	0.00
6345 RTS - Other Communications	1,639.60	1,750.00	1,575.20	0.00
6350 RTS - Office Equipment Maintenance	0.00	375.00	0.00	0.00
6360 RTS - Employee Uniforms	1,438.98	750.00	434.52	0.00
6365 RTS - Gas & Electric	10,218.91	5,831.00	3,945.73	0.00
6370 RTS - Propane	8,255.43	4,000.00	1,167.68	0.00
6375 RTS - Building Supplies	67.46	0.00	0.00	0.00
6380 RTS - Site Supplies	0.00	165.63	0.00	0.00
6390 RTS - Site Maintenance & Repair	2,360.00	1,350.45	1,240.45	0.00
6395 RTS - Auto/Light Truck Rep. & Maint.	0.00	575.00	575.00	0.00
6400 RTS - Auto/Light Truck Fuel	573.73	375.00	312.11	0.00
Total Recycling Transfer Station	349,698.64	203,208.58	142,860.34	0.00
Waste Diversion				
5125 Promotional Materials - RRR	52,350.30	12,568.37	3,620.00	30,000.00
6009 Household Hazardous Waste	75,498.80	129,067.71	50,757.08	100,000.00
6011 Recycling Incentive	56,589.30	57,852.55	51,753.10	0.00
6012 Recycling Incentive-County Capital	130,604.57	0.00	0.00	0.00
6017 Book Debinding	3,060.00	7,500.00	3,750.00	7,500.00
6018 Mattress Recycling - All Counties	363,346.70	360,000.00	319,753.15	300,000.00
Total Waste Diversion	681,449.67	566,988.63	429,633.33	437,500.00

Materials Management
BUDGET FYE 2024
APPENDIX A

Account Description	FYE	FYE	Actual	FYE
	3/31/2022	3/31/2023	12/31/2022	3/31/2024
	Actual	Amended Budget		Budget
6002 Sewage Treatment	322,478.14	594,918.00	316,501.59	650,000.00
6016 + Closure & Post Closure Care	798,347.34	1,157,483.00	1,019,374.18	1,460,136.00
6006 Host Community Benefits	795,855.61	872,964.00	775,521.57	967,228.00
6007 LFGTE Revenue Sharing	37,809.53	0.00	61,105.62	61,720.00
Office & Administrative				
5053 Misc Employee Costs	0.00	1,500.00	1,360.70	1,000.00
5104 Office Supplies	3,597.14	4,960.84	2,353.08	5,000.00
5112 Telephone	7,691.05	7,448.00	5,015.10	7,279.00
5114 Cellular Services	6,882.07	7,930.00	6,152.73	9,700.00
5120 Dues & Subscriptions	2,839.00	3,000.00	1,451.00	3,000.00
5122 Public Info & Advertising	1,229.85	11,206.00	6,970.15	5,000.00
5123 Promotional Materials	0.00	2,000.00	1,595.56	5,000.00
5130 Office Equipment	787.33	6,000.00	4,786.86	6,000.00
5132 Office Equip Maintenance	568.32	1,209.66	648.06	1,200.00
5202 Employee Mileage Reimbursement	6,421.98	7,500.00	2,938.54	5,000.00
5204 Empl. Meals & Incidental	140.13	1,800.00	251.00	1,800.00
5206 Empl. Lodging	357.00	2,300.00	1,287.00	4,800.00
5270 Travel & Meeting Expense	0.00	143.10	0.00	0.00
5312 Continuing Education	3,535.00	350.00	350.00	0.00
5370 Training & Development	8,245.50	6,500.00	1,705.00	8,500.00
5402 Employee Uniforms	11,726.70	15,000.00	10,160.71	15,000.00
5508 Cleaning Services	12,320.00	15,000.00	8,600.60	15,000.00
5570 Other General Expense	0.00	0.00	0.00	1,800.00
6210 Trustee Fees	7,000.00	7,500.00	7,000.00	7,500.00
Total Office & Admin	73,341.07	101,347.60	62,626.09	102,579.00
Utilities				
5802 Gas & Electric	49,881.46	54,000.00	33,042.29	50,000.00
5803 Propane	35,417.35	30,000.00	7,966.82	40,000.00
Total Utilities	85,298.81	84,000.00	41,009.11	90,000.00
Materials & Supplies				
5806 Building Supplies	4,862.84	7,000.00	2,177.48	7,000.00
5810 Site Supplies	25,990.46	30,522.13	17,148.84	30,000.00
5824 Sand, Gravel & Stone	219,838.49	250,000.00	234,501.67	250,000.00
5826 Seed & Mulch	36,228.00	41,087.60	40,812.60	40,000.00
Total Materials & Supplies	286,919.79	328,609.73	294,640.59	327,000.00
Professional Fees				
5924 Legal	4,798.75	14,815.00	8,888.70	7,500.00
5926 Investment Banking Fees	17,529.52	25,145.00	13,666.62	25,900.00
5970 Consulting	40,998.22	32,081.00	6,108.50	35,000.00
Total Professional Fees	63,326.49	72,041.00	28,663.82	68,400.00
Repairs & Maintenance				
5804 Building Maintenance & Repair	10,891.94	15,000.00	6,632.57	15,000.00
Total Repairs & Maintenance	10,891.94	15,000.00	6,632.57	15,000.00
Automobile				
5603 Auto/Light Truck Rental/Lease	10,100.00	13,500.00	10,125.00	17,300.00
Total Automobile	10,100.00	13,500.00	10,125.00	17,300.00
Computer				
5124 Computer Equipment	18,511.67	7,567.04	3,998.73	7,500.00
5128 Programming & Software	5,296.85	7,700.00	7,052.14	9,290.00
Total Computer	23,808.52	15,267.04	11,050.87	16,790.00

**Materials Management
BUDGET FYE 2024
APPENDIX A**

<u>Account Description</u>	<u>FYE 3/31/2022 Actual</u>	<u>FYE 3/31/2023 Amended Budget</u>	<u>Actual 12/31/2022</u>	<u>FYE 3/31/2024 Budget</u>
6114 Insurance	180,341.22	195,500.00	146,625.03	241,500.00
6190 + Admin Allocation	875,834.65	990,621.00	713,626.77	991,199.00
6191 + Engineering Allocation	29,912.74	32,661.00	24,032.25	45,483.00
6208 NYS Administrative Assessment	49,900.00	49,684.00	0.00	54,539.00
8901 + Water Quality Allocation	392.83	0.00	0.00	0.00
7032 Depreciation	4,218,072.45	5,204,200.00	3,868,089.52	5,819,000.00
6202 Interest Expense	583,939.41	623,994.00	424,428.03	603,663.00
6901 Contingency	0.00	832.45	0.00	30,000.00
Total Expenses	12,453,290.70	14,769,016.85	11,005,056.83	15,682,430.00
Change in Net Position	(2,958,168.76)	(2,888,771.85)	(2,058,840.08)	(2,774,990.00)

**Materials Management
BUDGET FYE 2024
APPENDIX A**

Account Description	FYE 3/31/2022 Actual	FYE 3/31/2023 Amended Budget	Actual 12/31/2022	FYE 3/31/2024 Budget
STATEMENT OF CASH FLOW FROM OPERATIONS				
(This presentation of Cash Flow does not take into account changes in accruals)				
CHANGE IN NET ASSETS				(2,774,990.00)
PLUS DEPRECIATION & AMORTIZATION				5,819,000.00
6016 PLUS CLOSURE & P. CLOSURE COSTS				1,460,136.00
- 2501: LESS PRINCIPAL PAYMENTS				(560,000.00)
RESERVE/CAPITAL REQUIREMENTS				
- 4006 REPLACEMENT RESERVE				(1,596,292.00)
- 4007 LINER RESERVE				(2,049,647.00)
- 4008 CLOSURE RESERVE				(1,089,268.00)
- 4009 POST CLOSURE RESERVE				(188,639.00)
3151 MMF CAPITAL RESERVE				(15,756.00)
4010 TIP FEE STABILIZATION				995,456.00
TOTAL RESERVE/CAPITAL REQUIRED				(3,944,146.00)
CASH FLOW				<u>0.00</u>

**APPENDIX B
MATERIALS MANAGEMENT FACILITY CAPITAL PROJECTS**

Project Number	Project Description	Fund	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028
	Equipment: Hydraulic Excavator	R	\$ 688,600	\$ -	\$ -	\$ -	\$ -
20196	Equipment: Leachate Tanker Trailer	R	\$ 105,000	\$ 110,000	\$ 115,000	\$ -	\$ -
	Equipment: Mower/ Snow Blower Replacement	R	\$ 17,930	\$ -	\$ -	\$ -	\$ -
	Equipment: Backhoe Loader	R	\$ 220,000	\$ -	\$ -	\$ -	\$ -
	Access Control Upgrade	R	\$ 68,000	\$ -	\$ -	\$ -	\$ -
20206	MMF Maintenance Shop Upgrade	R	\$ 572,000	\$ -	\$ -	\$ -	\$ -
	Site Development C14-20	R	\$ 250,000	\$ -	\$ -	\$ -	\$ -
	Southern Expansion Landfill Gas Phase 1 & 2 Tie In and main Flare Construction	LGR	\$ 600,000	\$ 500,000	\$ -	\$ -	\$ -
	Natural Resource Management Improvements	R	\$ 70,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Equipment: Waste Dozer	R	\$ -	\$ 600,000	\$ -	\$ 650,000	\$ -
	Equipment: Articulated Hauler	R	\$ -	\$ 800,000	\$ -	\$ -	\$ -
	Equipment: Water Truck	R	\$ -	\$ 140,000	\$ -	\$ -	\$ -
	Equipment: Landfill Compactor	R	\$ -	\$ 750,000	\$ -	\$ 1,000,000	\$ -
20205	Closure 5 Design & Construction	C	\$ -	\$ 3,324,265	\$ -	\$ -	\$ -
	Cell 14 Design & Construction	LR	\$ -	\$ 10,454,882	\$ -	\$ -	\$ -
	Equipment: Leachate Tractor	R	\$ -	\$ -	\$ 187,000	\$ -	\$ 187,000
	Equipment: Plow Truck / Sander	R	\$ -	\$ -	\$ 275,000	\$ -	\$ -
	Equipment: Wheel Loader	R	\$ -	\$ -	\$ 495,000	\$ -	\$ -
	Equipment: Mini Excavator	R	\$ -	\$ -	\$ 65,000	\$ -	\$ -
	Closure 6 Design & Construction	C	\$ -	\$ -	\$ 6,025,589	\$ -	\$ -
	Equipment: Flat Bed Truck	R	\$ -	\$ -	\$ -	\$ 70,000	\$ -
	Equipment: Bale Mulcher	R	\$ -	\$ -	\$ -	\$ 12,000	\$ -
	Equipment: Shop Equip Upgrade	R	\$ -	\$ -	\$ -	\$ -	\$ 30,000
	Equipment: Ag Tractor	R	\$ -	\$ -	\$ -	\$ -	\$ 95,000
	Cell 15 Design & Construction	LR	\$ -	\$ -	\$ -	\$ -	\$ 14,852,980

TOTAL MMF	\$ 2,591,530	\$ 16,729,147	\$ 7,212,589	\$ 1,782,000	\$ 15,214,980
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- Fund Description**
- C Closure Reserve
 - CC Carbon Credit Reserve
 - CAP Capital Reserve
 - R Replacement Reserve
 - LGR Landfill Gas Reserve
 - LR Liner Reserve



Board Resolution No. 2023-02-09
February 23, 2023

**APPROVING FISCAL YEAR 2023-2024
REGIONAL DEVELOPMENT BUDGET**

Whereas, the Development Authority of the North Country has caused to be prepared and has reviewed Fiscal Year 2023-2024 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 2023-2024 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: K. Bibbins

Bibbins - **Yes**

Hefferon - **Yes**

Hunt - **Present**

Mastascusa* - **Yes**

Doheny - **Yes**

Henry* - **Present**

MacKinnon* - **Yes**

Murray - **Yes**

Hall - **Yes**

Hollenbeck* - **Present**

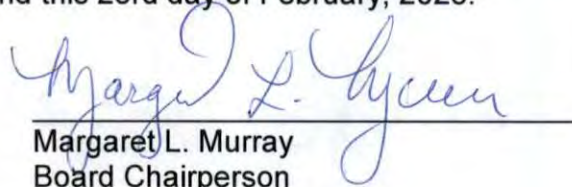
McGrath* - **Present**

Virkler* - **Yes**

*- indicates attendance via videoconference.

DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY

I, the undersigned, Chairperson 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. 2023-02-09 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 23rd day of February, 2023, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 23rd day of February, 2023.


Margaret L. Murray
Board Chairperson

**Regional Development
BUDGET FYE 2024
APPENDIX A**

<u>Account Description</u>		FYE 3/31/2022 Actual	FYE 3/31/2023 Amended Budget	Actual 12/31/2022	FYE 3/31/2024 Budget
Customer Billings					
4001	Customer Billings	\$115,073.91	\$238,820.00	\$155,158.55	\$279,279.00
	Total Customer Billings	115,073.91	238,820.00	155,158.55	279,279.00
Grant Revenue					
4181	Federal Grant Income	163,482.86	88,523.00	656.00	91,000.00
4183	NY State Grants	1,378,465.69	286,570.00	341,943.83	411,000.00
4184	Other Grants	33,486.00	0.00	0.00	0.00
	Total Grant Revenue	1,575,434.55	375,093.00	342,599.83	502,000.00
4104	Loan Interest Income	516,852.69	433,000.00	354,105.40	428,760.00
Other Income					
4162	Processing Fees	34,530.00	23,000.00	27,379.00	19,300.00
4164	Miscellaneous	17,696.13	8,000.00	9,315.65	5,772.00
4185	Grant Recapture	13,440.00	0.00	4,480.00	0.00
	Total Other Income	65,666.13	31,000.00	41,174.65	25,072.00
Interest Income					
4102	Investment Interest Income	75,270.87	103,300.00	144,185.43	365,800.00
420...	Mark to Market Adjustment	(432,194.69)	0.00	(398,429.88)	0.00
	Total Interest Income	(356,923.82)	103,300.00	(254,244.45)	365,800.00
	Total Income	1,916,103.46	1,181,213.00	638,793.98	1,600,911.00
Salaries					
	Administrative Wages	13,230.91	12,017.00	6,840.12	12,414.00
	Engineering Wages	7,733.14	4,110.00	4,073.17	3,059.00
	Telecom Wages	2,466.19	37,440.00	16,760.51	32,880.00
	Regional Development Wages	292,240.85	295,012.00	211,193.49	280,115.00
	WQ Wages	0.00	0.00	(69.00)	0.00
	Total Salaries	315,671.09	348,579.00	238,798.29	328,468.00
Fringe Benefits					
503...	FICA Expense	21,942.20	23,412.00	17,255.43	21,567.00
503...	Pension Expense	29,090.04	39,988.00	30,106.60	46,321.00
503...	Health Insurance	45,487.79	42,551.00	32,049.30	46,539.00
503...	Workers Comp	506.48	538.00	394.97	580.00
503...	Disability Insurance	1,050.79	919.00	690.08	794.00
504...	Post Retire Overhead	20,408.22	19,265.00	14,210.67	18,985.00
	Total Fringe Benefits	118,485.52	126,673.00	94,707.05	134,786.00
Operations & Maintenance					
6110	Marketing	5,000.00	5,000.00	0.00	5,000.00
8090	Purchases for Resale	3,806.41	12,000.00	5,775.00	10,000.00
	Total O & M	8,806.41	17,000.00	5,775.00	15,000.00
6006	Host Community Benefits	133,411.46	148,234.00	148,234.32	183,809.00
Office & Administrative					
5114	Cellular Services	431.68	300.00	0.00	0.00
5120	Dues & Subscriptions	625.00	625.00	500.00	625.00
5122	Public Info & Advertising	714.50	1,150.00	292.27	1,650.00
5172	Filing Fees	0.00	653.25	653.25	700.00
5202	Employee Mileage Reimbursement	965.17	4,050.00	3,114.07	7,050.00
5204	Empl. Meals & Incidental	0.00	1,150.00	0.00	1,150.00
5206	Empl. Lodging	0.00	2,000.00	0.00	2,000.00
5270	Travel & Meeting Expense	97.17	1,250.00	0.00	1,250.00
5370	Training & Development	4,000.00	1,700.00	350.00	1,700.00

**Regional Development
BUDGET FYE 2024
APPENDIX A**

<u>Account Description</u>		FYE 3/31/2022 <u>Actual</u>	FYE 3/31/2023 <u>Amended Budget</u>	Actual 12/31/2022	FYE 3/31/2024 <u>Budget</u>
5570	Other General Expense	1,142.00	2,146.75	629.99	2,200.00
	Total Office & Admin	7,975.52	15,025.00	5,539.58	18,325.00
	Professional Fees				
5924	Legal	2,075.00	7,000.00	3,195.38	8,500.00
5926	Investment Banking Fees	7,321.67	8,045.00	6,664.26	10,595.00
5970	Consulting	174,480.21	91,500.00	26,034.63	65,000.00
	Total Professional Fees	183,876.88	106,545.00	35,894.27	84,095.00
	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	184,385.82	0.00	1,799.91	0.00
6120	Grants	296,215.05	366,000.00	429,517.23	154,000.00
619...	Admin Allocation	148,305.11	163,620.00	117,906.41	164,334.00
619...	Engineering Allocation	1,829.89	747.00	577.56	547.00
	Total Expenses	1,399,712.75	1,293,173.00	1,078,749.62	1,084,114.00
	Change in Net Position	516,390.71	(111,960.00)	(439,955.64)	516,797.00



Board Resolution No. 2023-02-10
February 23, 2023

**APPROVING FISCAL YEAR 2023-2024 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 2023-2024 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 2023-2024 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 2023-2024 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 2023-2024, 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 2023-2024.
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 2023-2024.
4. Reserves previously authorized have been created and capitalized as of December 31, 2022 in the following amounts:

Operating	\$ 989,311
Repair and Upgrade	\$5,903,859

For Fiscal Year 2023-2024, 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.

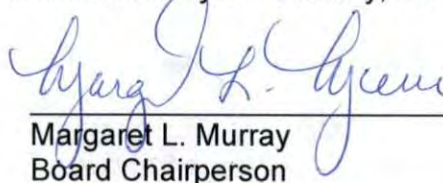
Motion by: M. Doheny
Seconded by: K. Bibbins

Bibbins - Yes	Hefferon - Yes	Hunt - Present	Mastascusa* - Yes
Doheny - Yes	Henry* - Present	MacKinnon* - Yes	Murray - Yes
Hall - Yes	Hollenbeck* - Present	McGrath* - Present	Virkler* - Yes

*- indicates attendance via videoconference.

DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY

I, the undersigned, Chairperson 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. 2023-02-10 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 23rd day of February, 2023, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 23rd day of February, 2023.



Margaret L. Murray
Board Chairperson

**Telecommunications
BUDGET FYE 2024
APPENDIX A**

Account Description		FYE	FYE	Actual 12/31/2022	FYE
		3/31/2022 Actual	3/31/2023 Amended Budget		3/31/2024 Budget
Customer Billings					
4001	Customer Billings	5,609,952.58	5,667,789.00	4,153,264.76	5,541,823.00
4004	Dark Fiber Billings	560,768.33	744,397.00	463,110.61	707,234.00
Total Customer Billings		6,170,720.91	6,412,186.00	4,616,375.37	6,249,057.00
Grant Revenue					
4181	Federal Grant Income	0.00	0.00	163,863.25	225,000.00
4183	NY State Grants	0.00	0.00	228,293.42	1,081,303.00
Total Grant Revenue		0.00	0.00	392,156.67	1,306,303.00
Other Income					
4164	Miscellaneous	7,191.16	47,050.00	8,684.30	12,000.00
Total Other Income		7,191.16	47,050.00	8,684.30	12,000.00
Interest Income					
4102	Investment Interest Income	9,970.99	9,821.00	7,545.18	70,153.00
4108	Reserve Interest	52,306.86	49,895.00	69,644.95	192,703.00
4202 +	Mark to Market Adjustment	(14,395.00)	0.00	(15,485.99)	0.00
Total Interest Income		47,882.85	59,716.00	61,704.14	262,856.00
Total Income		6,225,794.92	6,518,952.00	5,078,920.48	7,830,216.00
Salaries					
	Engineering Wages	43,048.13	39,583.00	30,047.80	39,344.00
	Telecom Wages	1,212,596.42	1,375,098.00	1,073,240.82	1,449,768.00
	MMF Wages	16,434.92	0.00	354.24	22,198.00
5002 -	Overtime Wages	1,658.86	2,500.00	1,872.69	5,460.00
Total Salaries		1,273,738.33	1,417,181.00	1,105,515.55	1,516,770.00
Fringe Benefits					
5031 -	FICA Expense	93,102.14	99,049.00	82,403.73	105,279.00
5032 -	Pension Expense	103,186.45	150,906.00	121,586.49	177,887.00
5038 -	VDC Expense	0.00	507.00	2.41	1,052.00
5033 +	Health Insurance	91,738.09	120,046.00	87,074.37	135,109.00
5034 +	Workers Comp	3,407.96	3,067.00	2,703.45	6,597.00
5035 -	Disability Insurance	2,143.95	3,075.00	2,306.25	3,259.00
5042 -	Post Retire Overhead	73,440.06	78,988.00	62,081.25	77,908.00
5054	Employee Physicals & Screening	0.00	500.00	424.00	500.00
Total Fringe Benefits		367,018.65	456,138.00	358,581.95	507,591.00
Operations & Maintenance					
5133	Equipment Maintenance Contracts	187,191.39	306,594.00	241,320.37	290,594.00
5134	Maintenance Contracts	148,501.27	146,600.00	109,978.21	154,400.00
5135	Underground Locating	48,830.85	60,000.00	46,645.82	62,000.00
5403	Safety Equipment & Supplies	94.94	900.00	350.00	1,200.00
5704	O&M Supplies	4,081.18	4,500.00	4,373.23	5,500.00
5712	Purchased Maintenance & Repair	27,150.35	48,000.00	21,027.00	57,000.00
5720	Offnet Circuit Lease	640,974.15	842,564.00	506,547.08	965,696.00
5770	Other Tool, Equip & O&M	2,958.22	7,500.00	6,142.54	7,500.00
5830	Collo Expense	138,672.90	192,580.00	146,008.93	211,260.00
5832	Emergency Restoration	0.00	95,000.00	55,088.25	95,000.00
5834	Permitting	4,622.99	5,000.00	0.00	5,000.00
5835	NYS DOT Fee	11,761.00	10,000.00	6,557.00	0.00
5836	Pole Attachment Fees	290,706.43	306,117.00	83,054.60	291,717.00
5838	Conduit Lease	19,695.88	20,907.00	11,024.66	20,907.00
Total O & M		1,525,241.55	2,046,262.00	1,238,117.69	2,167,774.00

Telecommunications
BUDGET FYE 2024
APPENDIX A

Account Description	FYE 3/31/2022 Actual	FYE 3/31/2023 Amended Budget	Actual 12/31/2022	FYE 3/31/2024 Budget
Office & Administrative				
5053 Misc Employee Costs	0.00	2,000.00	409.11	2,000.00
5102 Office Rent	29,820.00	26,420.00	13,005.00	1,740.00
5104 Office Supplies	485.86	1,200.00	664.68	1,200.00
5110 Postage & Shipping	136.46	900.00	720.38	1,500.00
5112 Telephone	11,926.47	11,650.00	7,722.61	11,900.00
5114 Cellular Services	5,295.12	5,500.00	4,608.13	7,000.00
5118 Other Communications	1,443.40	1,600.00	1,035.60	1,600.00
5120 Dues & Subscriptions	408.32	0.00	0.00	0.00
5122 Public Info & Advertising	375.00	2,000.00	1,977.82	2,000.00
5123 Promotional Materials	0.00	1,500.00	1,407.87	1,500.00
5130 Office Equipment	34.11	2,000.00	0.00	2,000.00
5170 Other Office Expenses	500.89	2,850.00	1,535.22	3,000.00
5172 Filing Fees	(130.91)	0.00	0.00	0.00
5202 Employee Mileage Reimbursement	3.36	1,740.00	363.51	1,566.00
5204 Empl. Meals & Incidental	2,086.21	6,000.00	1,336.82	3,000.00
5206 Empl. Lodging	3,974.25	7,500.00	2,103.00	4,000.00
5270 Travel & Meeting Expense	0.00	500.00	0.00	500.00
5370 Training & Development	849.00	9,300.00	1,138.92	9,300.00
5402 Employee Uniforms	618.00	1,225.00	53.00	1,225.00
5570 Other General Expense	0.00	0.00	0.00	2,000.00
Total Office & Admin	57,825.54	83,885.00	38,081.67	57,031.00
Utilities				
5802 Gas & Electric	6,243.89	6,000.00	4,114.82	6,000.00
Total Utilities	6,243.89	6,000.00	4,114.82	6,000.00
Professional Fees				
5924 Legal	9,870.00	22,500.00	14,130.00	25,000.00
5926 Investment Banking Fees	4,589.51	5,392.00	3,024.28	4,689.00
5970 Consulting	68,550.00	67,500.00	0.00	75,000.00
Total Professional Fees	83,009.51	95,392.00	17,154.28	104,689.00
Automobile				
5601 Auto/Light Truck Rep. & Maint.	8,985.05	12,000.00	8,617.12	12,000.00
5602 Auto/Light Truck Fuel	18,016.80	22,000.00	15,908.83	22,000.00
5603 Auto/Light Truck Rental/Lease	58,000.00	44,900.00	33,675.03	26,600.00
5605 Vehicle Ins	11,468.17	12,200.00	9,150.03	13,400.00
Total Automobile	96,470.02	91,100.00	67,351.01	74,000.00
Computer				
5124 Computer Equipment	5,668.97	9,500.00	6,969.65	8,000.00
5128 Programming & Software	26,693.72	22,045.00	20,271.22	24,214.00
Total Computer	32,362.69	31,545.00	27,240.87	32,214.00
6122 Bad Debt Expense	27,796.96	0.00	79,639.96	0.00
6114 Insurance	134,520.43	155,500.00	116,624.97	179,000.00
6190 + Admin Allocation	536,858.51	606,187.00	436,672.02	605,606.00
6191 + Engineering Allocation	13,354.51	12,252.00	8,417.48	12,690.00
6208 NYS Administrative Assessment	34,051.00	34,671.00	0.00	30,901.00
7032 Depreciation	3,624,999.96	3,710,100.00	2,956,068.86	4,734,400.00
6901 Contingency	0.00	25,000.00	0.00	25,000.00
Total Expenses	7,813,491.55	8,771,213.00	6,453,581.13	10,053,666.00
Change in Net Position	(1,587,696.63)	(2,252,261.00)	(1,374,660.65)	(2,223,450.00)

**Telecommunications
BUDGET FYE 2024
APPENDIX A**

Account Description	FYE 3/31/2022 Actual	FYE 3/31/2023 Amended Budget	Actual 12/31/2022	FYE 3/31/2024 Budget
STATEMENT OF CASH FLOW FROM OPERATIONS				
(This presentation of Cash Flow does not take into account changes in accruals)				
CHANGE IN NET ASSETS				(2,223,450.00)
PLUS DEPRECIATION & AMORTIZATION				4,734,400.00
RESERVE/CAPITAL REQUIREMENTS				
- 3143 TELECO REPAIR/UPGRADE RESERVE				(600,000.00)
- 14?? TELECOM CAPITAL PROJECTS				(1,723,000.00)
TOTAL RESERVE/CAPITAL REQUIRED				(2,323,000.00)
CASH FLOW				187,950.00

**APPENDIX B
TELECOMMUNICATIONS CAPITAL PROJECTS**

Project Number	Project Description	Fund	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028
	DWDM Upgrade (Dense Wave Division Multiplexing)	R	\$ 300,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 100,000
	Customer Network Construction	R	\$ 350,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
	Ethernet Core Equipment	R	\$ 300,000	\$ 300,000	\$ 350,000	\$ 200,000	\$ 100,000
	Wireless Tower Service	R	\$ 300,000	\$ 270,000	\$ 200,000	\$ 200,000	\$ 200,000
	Central Office Enhancements	R	\$ 140,000	\$ 130,000	\$ 135,000	\$ 135,000	\$ 135,000
	Fiber Augments	R	\$ 225,000	\$ 85,000	\$ 100,000	\$ 100,000	\$ 100,000
	DOT Road Projects	R	\$ 48,000	\$ -	\$ -	\$ -	\$ -
	Ciena MCP	R	\$ 60,000	\$ -	\$ -	\$ -	\$ -

TOTAL TELECOMMUNICATIONS			\$ 1,723,000	\$ 1,285,000	\$ 1,285,000	\$ 1,135,000	\$ 935,000
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Fund Description

R Repair & Replacement Reserve



Board Resolution No. 2023-02-11
February 23, 2023

**APPROVING FISCAL YEAR 2023-2024 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 2023-2024 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 2023-2024 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 2023-2024 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 2023-2024, 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 2023-2024.**
- 3. The user charges for Water Quality Management for Fiscal Year 2023-2024, 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.**

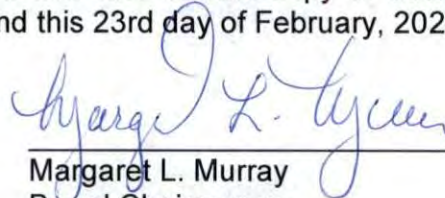
Motion by: T. Hefferon
Seconded by: M. Hall

Bibbins - Yes	Hefferon - Yes	Hunt - Present	Mastascusa* - Yes
Doheny - Yes	Henry* - Present	MacKinnon* - Yes	Murray - Yes
Hall - Yes	Hollenbeck* - Present	McGrath* - Present	Virkler* - Yes

*- indicates attendance via videoconference.

DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY

I, the undersigned, Chairperson 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. 2023-02-11 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 23rd day of February, 2023, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 23rd day of February, 2023.



Margaret L. Murray
Board Chairperson

**Army Sewer
BUDGET FYE 2024
APPENDIX A-1**

<u>Account Description</u>		FYE 3/31/2022 <u>Actual</u>	FYE 3/31/2023 <u>Amended Budget</u>	Actual 12/31/2022	FYE 3/31/2024 <u>Budget</u>
Customer Billings					
4001	Customer Billings	\$3,260,725.61	\$3,263,715.00	\$2,234,514.07	\$3,301,270.00
	Total Customer Billings	3,260,725.61	3,263,715.00	2,234,514.07	3,301,270.00
Other Income					
4164	Miscellaneous	7,988.94	3,610.00	3,406.47	3,610.00
	Total Other Income	7,988.94	3,610.00	3,406.47	3,610.00
Interest Income					
4108	Reserve Interest	15,946.62	15,700.00	11,154.60	30,900.00
420...	Mark to Market Adjustment	(40,793.31)	0.00	(16,647.56)	0.00
	Total Interest Income	(24,846.69)	15,700.00	(5,492.96)	30,900.00
	Total Income	3,243,867.86	3,283,025.00	2,232,427.58	3,335,780.00
Salaries					
	Engineering Wages	53,459.97	75,037.00	50,053.37	75,985.00
	Regional Development Wages	259.37	0.00	0.00	0.00
	MMF Wages	10,540.81	0.00	3,398.56	7,399.00
	WQ Wages	354,836.67	322,466.00	284,706.44	373,607.00
500...	Overtime Wages	24,346.88	35,259.00	27,563.80	17,798.00
5005	On-Call Stipend	3,120.00	3,840.00	2,400.00	3,840.00
	Total Salaries	446,563.70	436,602.00	368,122.17	478,629.00
Fringe Benefits					
503...	FICA Expense	31,772.12	26,988.00	26,123.43	29,905.00
503...	Pension Expense	34,901.13	42,995.00	37,494.73	52,124.00
503...	VDC Expense	275.61	1,014.00	398.19	1,368.00
503...	Health Insurance	62,174.25	70,809.00	46,473.45	87,712.00
503...	Workers Comp	29,781.74	23,928.00	24,434.49	22,400.00
503...	Disability Insurance	1,128.60	1,282.00	961.48	1,517.00
504...	Post Retire Overhead	36,661.71	32,949.00	29,806.83	36,275.00
5054	Employee Physicals & Screening	3,214.50	8,476.50	5,926.92	5,000.00
	Total Fringe Benefits	199,909.66	208,441.50	171,619.52	236,301.00
Operations & Maintenance					
5403	Safety Equipment & Supplies	6,504.62	6,015.75	4,594.10	7,000.00
5706	Shop Tools	8,934.03	8,091.00	603.90	10,000.00
5815	Chemicals	59,675.00	58,700.00	43,774.50	60,000.00
	Total O & M	75,113.65	72,806.75	48,972.50	77,000.00
6002	Sewage Treatment	1,369,025.91	1,435,662.00	755,094.54	1,388,486.00
6004	Water Purchases	4,246.30	4,500.00	2,246.25	4,500.00
Office & Administrative					
5053	Misc Employee Costs	0.00	100.00	0.00	100.00
5104	Office Supplies	4,422.80	4,228.50	1,663.92	4,500.00
5110	Postage & Shipping	222.86	1,000.00	841.89	750.00
5112	Telephone	7,803.04	10,000.00	6,766.04	8,000.00
5114	Cellular Services	14,187.73	17,100.00	11,226.37	20,700.00
5120	Dues & Subscriptions	1,366.00	1,500.00	801.00	1,500.00
5122	Public Info & Advertising	1,159.50	10,646.75	6,271.65	4,000.00
5130	Office Equipment	972.61	1,000.00	19.53	1,000.00
5202	Employee Mileage Reimbursement	711.11	1,250.00	901.47	1,000.00
5204	Empl. Meals & Incidental	1,057.70	3,519.94	839.88	4,500.00
5206	Empl. Lodging	3,661.00	6,200.00	2,890.00	5,500.00
5270	Travel & Meeting Expense	0.00	500.00	0.00	500.00
5370	Training & Development	6,256.50	10,343.25	6,333.25	11,750.00
5402	Employee Uniforms	7,324.15	7,900.00	2,208.16	7,900.00

**Army Sewer
BUDGET FYE 2024
APPENDIX A-1**

	FYE 3/31/2022 Actual	FYE 3/31/2023 Amended Budget	Actual 12/31/2022	FYE 3/31/2024 Budget
Account Description				
5508 Cleaning Services	13,020.00	26,400.00	19,800.00	26,400.00
5570 Other General Expense	0.00	0.00	0.00	10,000.00
Total Office & Admin	62,165.00	101,688.44	60,563.16	108,100.00
Utilities				
5802 Gas & Electric	70,677.07	54,980.00	40,216.98	65,000.00
Total Utilities	70,677.07	54,980.00	40,216.98	65,000.00
Professional Fees				
5924 Legal	3,699.75	3,000.00	1,331.00	3,000.00
5926 Investment Banking Fees	1,068.97	1,152.00	764.52	1,151.00
Total Professional Fees	4,768.72	4,152.00	2,095.52	4,151.00
Repairs & Maintenance				
5804 Building Maintenance & Repair	12,862.08	15,000.00	7,524.42	15,000.00
5808 Site Maint & Repair	18,662.78	18,440.00	14,308.78	25,000.00
5812 Pipeline Maintenance	31,106.37	134,492.00	25,060.69	45,000.00
Total Repairs & Maintenance	62,631.23	167,932.00	46,893.89	85,000.00
Automobile				
5601 Auto/Light Truck Rep. & Maint.	17,239.05	19,000.00	14,622.75	19,000.00
5602 Auto/Light Truck Fuel	70,000.28	81,000.00	59,748.59	90,000.00
5603 Auto/Light Truck Rental/Lease	110,300.00	126,600.00	94,950.00	134,700.00
5605 Vehicle Ins	20,835.32	33,653.00	25,239.78	36,600.00
Total Automobile	218,374.65	260,253.00	194,561.12	280,300.00
Computer				
5124 Computer Equipment	12,369.36	21,320.81	15,250.89	21,000.00
5128 Programming & Software	5,410.00	5,716.00	3,216.00	5,700.00
Total Computer	17,779.36	27,036.81	18,466.89	26,700.00
Insurance	43,540.72	48,000.00	36,000.00	52,800.00
619... Admin Allocation	295,247.60	280,052.00	201,695.30	354,175.00
619... Engineering Allocation	10,460.43	13,645.00	7,992.29	14,729.00
6208 NYS Administrative Assessment	13,075.00	15,403.00	0.00	15,728.00
890... Water Quality Allocation	(190,795.04)	(238,889.00)	(120,593.93)	(272,319.00)
7032 Depreciation	302,259.55	334,900.00	249,837.77	581,900.00
6202 Interest Expense	0.00	0.00	0.00	173,500.00
Total Expenses	3,005,043.51	3,227,165.50	2,083,783.97	3,674,680.00
Change in Net Position	238,824.35	55,859.50	148,643.61	(338,900.00)

**Army Sewer
BUDGET FYE 2024
APPENDIX A-1**

<u>Account Description</u>	<u>FYE 3/31/2022 Actual</u>	<u>FYE 3/31/2023 Amended Budget</u>	<u>Actual 12/31/2022</u>	<u>FYE 3/31/2024 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				(338,900.00)
PLUS DEPRECIATION & AMORTIZATION				581,900.00
RESERVE/CAPITAL REQUIREMENTS				
- 14?? ASL CAPITAL PROJECTS				<u>(243,000.00)</u>
TOTAL RESERVE/CAPITAL REQUIRED				<u>(243,000.00)</u>
CASH FLOW				<u>0.00</u>

**Army Water Line
BUDGET FYE 2024
APPENDIX A-2**

	Account Description	FYE 3/31/2022 Actual	FYE 3/31/2023 Amended Budget	Actual 12/31/2022	FYE 3/31/2024 Budget
	Customer Billings				
4001	Customer Billings	\$1,849,744.82	\$2,276,905.00	\$1,768,281.64	\$2,136,477.00
	Total Customer Billings	1,849,744.82	2,276,905.00	1,768,281.64	2,136,477.00
	Grant Revenue				
4181	Federal Grant Income	843,987.50	0.00	126,450.00	0.00
	Total Grant Revenue	843,987.50	0.00	126,450.00	0.00
	Interest Income				
4108	Reserve Interest	8,698.23	8,500.00	6,084.33	16,900.00
420...	Mark to Market Adjustment	(22,250.89)	0.00	(9,080.49)	0.00
	Total Interest Income	(13,552.66)	8,500.00	(2,996.16)	16,900.00
	Total Income	2,680,179.66	2,285,405.00	1,891,735.48	2,153,377.00
	Salaries				
	Engineering Wages	63,011.30	75,037.00	63,450.84	75,985.00
	Regional Development Wages	220.30	0.00	0.00	0.00
	MMF Wages	9,173.75	0.00	455.52	7,399.00
	WQ Wages	275,083.68	325,121.00	187,183.22	362,862.00
500...	Overtime Wages	6,486.14	16,724.00	5,059.40	6,649.00
5005	On-Call Stipend	3,120.00	3,840.00	2,400.00	3,840.00
	Total Salaries	357,095.17	420,722.00	258,548.98	456,735.00
	Fringe Benefits				
503...	FICA Expense	25,371.49	26,806.00	18,874.15	28,545.00
503...	Pension Expense	27,736.52	42,706.00	28,649.32	49,700.00
503...	VDC Expense	358.07	1,014.00	625.14	1,368.00
503...	Health Insurance	52,532.33	70,321.00	38,011.63	83,602.00
503...	Workers Comp	12,937.33	23,718.00	6,382.61	21,125.00
503...	Disability Insurance	1,018.26	1,273.00	954.73	1,442.00
504...	Post Retire Overhead	28,365.00	32,708.00	16,573.05	34,490.00
5054	Employee Physicals & Screening	2,049.00	0.00	0.00	0.00
	Total Fringe Benefits	150,368.00	198,546.00	110,070.63	220,272.00
	Operations & Maintenance				
5706	Shop Tools	1,069.96	4,800.00	3,289.79	5,000.00
5902	Lab Fees	3,684.00	5,000.00	2,770.34	5,000.00
	Total O & M	4,753.96	9,800.00	6,060.13	10,000.00
6004	Water Purchases	557,468.34	679,914.00	552,819.61	817,052.00
	Office & Administrative				
5053	Misc Employee Costs	0.00	300.00	26.39	300.00
5122	Public Info & Advertising	465.00	981.00	0.00	500.00
5202	Employee Mileage Reimbursement	69.03	450.00	298.80	1,000.00
5570	Other General Expense	0.00	0.00	0.00	12,000.00
	Total Office & Admin	534.03	1,731.00	325.19	13,800.00
	Utilities				
5802	Gas & Electric	22,200.78	21,250.00	15,045.19	25,000.00
	Total Utilities	22,200.78	21,250.00	15,045.19	25,000.00
	Professional Fees				
5924	Legal	371.25	1,500.00	81.00	1,000.00
5926	Investment Banking Fees	575.59	742.00	411.66	741.00
5970	Consulting	5,800.00	850.00	0.00	0.00
	Total Professional Fees	6,746.84	3,092.00	492.66	1,741.00

**Army Water Line
BUDGET FYE 2024
APPENDIX A-2**

<u>Account Description</u>	<u>FYE 3/31/2022 Actual</u>	<u>FYE 3/31/2023 Amended Budget</u>	<u>Actual 12/31/2022</u>	<u>FYE 3/31/2024 Budget</u>
Repairs & Maintenance				
5804 Building Maintenance & Repair	2,629.50	4,328.52	1,748.52	4,000.00
5808 Site Maint & Repair	5,988.57	7,000.00	4,866.85	15,000.00
5812 Pipeline Maintenance	17,638.84	30,000.00	19,017.10	20,000.00
Total Repairs & Maintenance	26,256.91	41,328.52	25,632.47	39,000.00
6114 Insurance	30,586.76	34,900.00	26,174.97	38,700.00
619... Admin Allocation	149,390.80	175,835.00	126,603.11	183,063.00
619... Engineering Allocation	11,238.13	13,080.00	8,996.17	14,117.00
6208 NYS Administrative Assessment	11,179.00	11,169.00	0.00	10,973.00
890... Water Quality Allocation	65,963.54	87,927.00	33,017.44	97,424.00
7032 Depreciation	349,490.75	565,600.00	315,164.89	626,300.00
6202 Interest Expense	0.00	88,821.48	0.00	225,500.00
Total Expenses	1,743,273.01	2,353,716.00	1,478,951.44	2,779,677.00
Change in Net Position	936,906.65	(68,311.00)	412,784.04	(626,300.00)

**Army Water Line
BUDGET FYE 2024
APPENDIX A-2**

<u>Account Description</u>	<u>FYE 3/31/2022 Actual</u>	<u>FYE 3/31/2023 Amended Budget</u>	<u>Actual 12/31/2022</u>	<u>FYE 3/31/2024 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				(626,300.00)
PLUS DEPRECIATION & AMORTIZATION				626,300.00
- 25... LESS PRINCIPAL PAYMENTS				0.00
RESERVE/CAPITAL REQUIREMENTS				
- 14?? AWL CAPITAL PROJECTS				<u>0.00</u>
TOTAL RESERVE/CAPITAL REQUIRED				<u>0.00</u>
CASH FLOW				<u><u>0.00</u></u>

**Regional Water Line
BUDGET FYE 2024
APPENDIX A-3**

<u>Account Description</u>		FYE 3/31/2022 Actual	FYE 3/31/2023 Amended Budget	Actual 12/31/2022	FYE 3/31/2024 Budget
Customer Billings					
4001	Customer Billings	\$95,046.62	\$90,415.00	\$82,773.53	\$118,497.00
4005	Capital Billings	278,586.76	275,812.00	206,859.03	271,130.00
	Total Customer Billings	373,633.38	366,227.00	289,632.56	389,627.00
Interest Income					
4102	Investment Interest Income	2,100.48	1,400.00	5,131.24	15,900.00
	Total Interest Income	2,100.48	1,400.00	5,131.24	15,900.00
	Total Income	375,733.86	367,627.00	294,763.80	405,527.00
Salaries					
	Engineering Wages	10,599.79	9,661.00	13,522.56	9,553.00
	WQ Wages	17,996.01	19,715.00	12,051.06	21,646.00
500...	Overtime Wages	131.24	1,624.00	648.29	1,519.00
5005	On-Call Stipend	1,560.00	1,920.00	1,200.00	1,920.00
	Total Salaries	30,287.04	32,920.00	27,421.91	34,638.00
Fringe Benefits					
503...	FICA Expense	2,143.29	2,099.00	1,970.99	2,164.00
503...	Pension Expense	2,303.43	3,415.00	2,924.98	3,870.00
503...	VDC Expense	183.75	0.00	130.22	0.00
503...	Health Insurance	4,853.02	5,484.00	4,581.69	6,354.00
503...	Workers Comp	1,016.78	1,729.00	697.33	1,494.00
503...	Disability Insurance	88.36	101.00	75.77	109.00
504...	Post Retire Overhead	2,475.75	2,596.00	1,819.20	2,617.00
	Total Fringe Benefits	13,064.38	15,424.00	12,200.18	16,608.00
Operations & Maintenance					
5815	Chemicals	1,378.00	2,700.00	2,700.00	2,000.00
5902	Lab Fees	3,384.00	3,600.00	2,358.59	3,600.00
6010	Cape Vincent Reserve	700.00	700.00	700.00	700.00
	Total O & M	5,462.00	7,000.00	5,758.59	6,300.00
6004	Water Purchases	98,328.57	122,800.00	100,550.35	118,497.00
Office & Administrative					
5202	Employee Mileage Reimbursement	28.56	250.00	170.01	250.00
	Total Office & Admin	28.56	250.00	170.01	250.00
Utilities					
5802	Gas & Electric	28,930.76	31,500.00	24,032.49	30,000.00
	Total Utilities	28,930.76	31,500.00	24,032.49	30,000.00
Professional Fees					
5924	Legal	0.00	66.36	0.00	500.00
	Total Professional Fees	0.00	66.36	0.00	500.00
Repairs & Maintenance					
5804	Building Maintenance & Repair	2,401.55	9,000.00	2,742.62	9,000.00
5808	Site Maint & Repair	2,312.06	3,500.00	2,875.51	3,500.00
5812	Pipeline Maintenance	1,609.09	19,733.64	13,450.95	20,000.00
	Total Repairs & Maintenance	6,322.70	32,233.64	19,069.08	32,500.00
6114	Insurance	5,678.98	6,200.00	4,650.03	6,200.00
619...	Admin Allocation	15,727.92	16,606.00	12,041.52	16,798.00
619...	Engineering Allocation	2,040.86	2,465.00	1,926.70	2,492.00
6208	NYS Administrative Assessment	1,939.00	2,016.00	0.00	1,765.00

**Regional Water Line
BUDGET FYE 2024
APPENDIX A-3**

<u>Account Description</u>		FYE	FYE	Actual	FYE
		3/31/2022	3/31/2023	12/31/2022	3/31/2024
		<u>Actual</u>	<u>Amended Budget</u>		<u>Budget</u>
890...	Water Quality Allocation	4,894.07	6,208.00	2,937.39	6,201.00
7032	Depreciation	135,586.10	141,600.00	101,180.42	139,000.00
7002	Amortization	26,943.00	30,400.00	22,764.47	30,400.00
6202	Interest Expense	56,806.13	54,107.00	8,780.46	51,302.00
	Total Expenses	432,040.07	501,796.00	343,483.60	493,451.00
	Change in Net Position	(56,306.21)	(134,169.00)	(48,719.80)	(87,924.00)

**Regional Water Line
BUDGET FYE 2024
APPENDIX A-3**

<u>Account Description</u>	<u>FYE 3/31/2022 Actual</u>	<u>FYE 3/31/2023 Amended Budget</u>	<u>Actual 12/31/2022</u>	<u>FYE 3/31/2024 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				(87,924.00)
PLUS DEPRECIATION & AMORTIZATION				169,400.00
- 25... LESS PRINCIPAL PAYMENTS				(81,476.00)
RESERVE/CAPITAL REQUIREMENTS				
3151 RWL CAPITAL RESERVE				20,000.00
- 14?? RWL CAPITAL PROJECTS				(20,000.00)
TOTAL RESERVE/CAPITAL REQUIRED				<u>0.00</u>
CASH FLOW				<u>0.00</u>

**Water Sewer Contracts
BUDGET FYE 2024
APPENDIX A-4**

<u>Account Description</u>		<u>FYE 3/31/2022 Actual</u>	<u>FYE 3/31/2023 Amended Budget</u>	<u>Actual 12/31/2022</u>	<u>FYE 3/31/2024 Budget</u>
Customer Billings					
4001	Customer Billings	\$932,587.64	\$1,608,062.00	\$1,208,577.08	\$1,751,910.00
	Total Customer Billings	932,587.64	1,608,062.00	1,208,577.08	1,751,910.00
Total Income		932,587.64	1,608,062.00	1,208,577.08	1,751,910.00
Salaries					
	Engineering Wages	17,050.71	31,689.00	66,959.03	19,700.00
	MMF Wages	0.00	0.00	675.96	7,399.00
	WQ Wages	335,047.12	768,477.00	565,944.79	896,226.00
500...	Overtime Wages	89,755.79	100,000.00	84,253.54	21,126.00
5005	On-Call Stipend	7,800.00	7,800.00	6,000.00	7,800.00
	Total Salaries	449,653.62	907,966.00	723,833.32	952,251.00
Fringe Benefits					
503...	FICA Expense	32,060.70	55,354.00	52,033.90	59,225.00
503...	Pension Expense	35,410.41	87,035.00	73,568.21	105,875.00
503...	VDC Expense	108.37	507.00	401.96	0.00
503...	Health Insurance	59,180.17	131,667.00	92,085.52	178,072.00
503...	Workers Comp	27,641.93	61,169.00	41,373.92	53,692.00
503...	Disability Insurance	1,479.00	2,760.00	2,069.27	3,212.00
504...	Post Retire Overhead	36,834.00	72,033.00	52,626.75	76,789.00
	Total Fringe Benefits	192,714.58	410,525.00	314,159.53	476,865.00
Operations & Maintenance					
8090	Purchases for Resale	16,492.53	46,800.00	12,680.25	50,000.00
	Total O & M	16,492.53	46,800.00	12,680.25	50,000.00
Office & Administrative					
5202	Employee Mileage Reimbursement	723.05	4,500.00	4,195.62	3,000.00
5204	Empl. Meals & Incidental	0.00	100.00	39.50	0.00
5270	Travel & Meeting Expense	0.00	100.00	3.25	0.00
	Total Office & Admin	723.05	4,700.00	4,238.37	3,000.00
6114	Insurance	19,605.69	35,400.00	26,550.00	37,300.00
619...	Admin Allocation	33,164.38	37,200.00	26,758.91	38,626.00
619...	Engineering Allocation	7,110.64	11,684.00	12,341.01	11,075.00
6208	NYS Administrative Assessment	4,861.00	8,246.00	0.00	7,749.00
890...	Water Quality Allocation	118,108.30	144,754.00	84,639.10	168,694.00
	Total Expenses	842,433.79	1,607,275.00	1,205,200.49	1,745,560.00
Change in Net Position		90,153.85	787.00	3,376.59	6,350.00

**APPENDIX B
WATER QUALITY MANAGEMENT CAPITAL PROJECTS**

ARMY SEWER LINE

Project Number	Project Description	Fund	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028
41-064	Warneck Pump Station (WPS) Pump, Flow Meter and Controls Upgrade	Revenue	\$ 243,000	\$ -	\$ -	\$ -	\$ -
41-065	Army Sewer Line (ASL) Pipeline Rehabilitation	TBD	\$ 9,800,000	\$ -	\$ -	\$ -	\$ -
41-062	Army Sewer Line (ASL) Alternate Source for Wastewater Treatment	Revenue	\$ -	\$ 500,000	\$ -	\$ -	\$ -
	Warneck Pump Station (WPS) Remote Terminal Unit (RTU) Replacement	Revenue	\$ -	\$ -	\$ 13,113	\$ -	\$ -
	Warneck Pump Station (WPS) Washer Compactor and Panel Replacements	Revenue	\$ -	\$ -	\$ -	\$ 5,000	\$ 92,742
	Warneck Pump Station By-Pass Pump Replacement	Revenue					\$ 89,177
	Vacumn Trailer Replacement	Revenue					\$ 115,927
	Closed Circuit Television (CCTV) Sewer Camera Replacement	Revenue					\$ 210,084

TOTAL ARMY SEWER LINE \$ 10,043,000 \$ 500,000 \$ 13,113 \$ 5,000 \$ 507,930

ARMY WATER LINE

Project Number	Project Description	Fund	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028
42-043	Army Water Line (AWL) Booster Pump Station (BPS) 1 and 2 Pump & SCADA Improvements	Revenue	\$ -	\$ 481,000	\$ -	\$ -	\$ -
	Army Water Line (AWL) Alternate Source for Water Supply	Revenue	\$ -	\$ 530,450	\$ -	\$ -	\$ -
	Army Water Line (AWL) Acoustic Testing of AWL Section 1	Revenue	\$ -	\$ -	\$ 50,000	\$ -	\$ -
	City of Watertown Remote Terminal Unit (RTU) Replacement	Revenue				\$ 10,927	
	Army Water Line (AWL) Pipeline Replacement - Phase 2	Bonding/Grant	\$ -	\$ -	\$ -	\$ 14,506,106	\$ -
	Army Water Line (AWL) Bridge Crossing Inspection	Revenue	\$ -	\$ -	\$ -	\$ -	\$ 28,982

TOTAL ARMY WATER LINE \$ - \$ 1,011,450 \$ 50,000 \$ 14,517,033 \$ 28,982

REGIONAL WATER LINE

Project Number	Project Description	Fund	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028
	RWL Bridge Crossing Inspections	Capital Reserve	\$ 20,000	\$ -	\$ -	\$ -	\$ -
	Town of Cape Vincent (TOCV) Pump Station Remote Terminal Unit (RTU) and Human Machine Interface (HMI) Upgrade	Capital Reserve	\$ -	\$ -	\$ 18,576	\$ -	\$ -
	Regional Water Line Pump	Capital Reserve			\$ 43,709		
	Regional Water Line (RWL) Air Relief Valves & Meter Replacement	Capital Reserve	\$ -	\$ -	\$ -	\$ 29,488	\$ -
	Regional Water Line (RWL) Limerick Booster Pump Station (LBPS) Genset Replacement	Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ 150,706
	Regional Water Line Pumps & Surge Relief Valves	Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ 69,046

TOTAL REGIONAL WATER LINE \$ 20,000 \$ - \$ 62,285 \$ 29,488 \$ 219,752

APPENDIX C
Development Authority of the North Country
Army Sewer Line/Army Water Line/Regional Water Line
2023-2024 User Charges Schedule

	2022-2023	2023-2024	Change
<u>Army Sewer</u>	5.73	6.09	0.37
<u>Army Water</u>	7.40	6.67	-0.73
<u>Sewer Connection Rates:</u>			
Town of LeRay - Sanford Corners	3.40	3.59	0.18
Town of Pamela SD9	3.45	3.63	0.18
Town of LeRay - North Entry	3.40	3.59	0.18
Town of Leray SD 4	3.82	4.00	0.18
Town of Pamela SD3	3.40	3.59	0.18
Route 3 Sewer	3.44	3.63	0.19
Route 12	3.42	3.59	0.16
<u>Water Connection Rates:</u>			
Pamelia District #2, LeRay District #1	3.02	3.33	0.31
Pamelia District #1	3.09	3.42	0.33
Pamelia District #4 & #5	3.15	3.50	0.35
LeRay District #2	3.40	3.86	0.46
Champion	3.88	4.53	0.65

Regional Water Line (COST COMPARISON FY23/ FY24)

Municipality	FY 2023		FY 2024	
	Quarterly Fixed Cost	Variable Cost / KGAL	Quarterly Fixed Cost	Variable Cost / KGAL
T/Cape Vincent (WD 2,3)	\$ 1,384.60	\$ 1.81	\$ 1,361.09	\$ 2.29
Lyme (incl Bus Garage)	\$ 11,769.09	\$ 1.81	\$ 11,569.31	\$ 2.29
Chaumont	\$ 11,076.79	\$ 1.81	\$ 10,888.76	\$ 2.29
Dexter	\$ 8,999.89	\$ 1.81	\$ 8,847.12	\$ 2.29
T/Brownville (incl GBHS)	\$ 17,030.56	\$ 1.81	\$ 16,741.46	\$ 2.29
V/Brownville	\$ 18,692.08	\$ 1.81	\$ 18,374.78	\$ 2.29



Board Resolution No. 2023-02-12
February 23, 2023

APPROVING FISCAL YEAR 2023-2024
NORTH COUNTRY ECONOMIC DEVELOPMENT FUND BUDGET

Whereas, the Development Authority of the North Country has caused to be prepared and has reviewed Fiscal Year 2023-2024 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 2, 2023, and

RESOLVED, that the Development Authority of the North Country approves and adopts the Fiscal Year 2023-2024 North Country Economic Development Fund Budget and line items contained therein, as proposed and set forth in Appendix A.

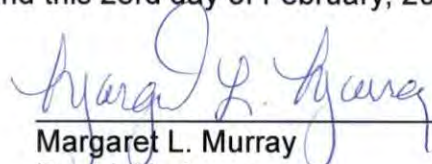
Motion by: K. Bibbins
Seconded by: M. Hall

Bibbins - Yes	Hefferon - Yes	Hunt - Present	Mastascusa* - Yes
Doheny - Yes	Henry* - Present	MacKinnon* - Yes	Murray - Yes
Hall - Yes	Hollenbeck* - Present	McGrath* - Present	Virkler* - Yes

*- indicates attendance via videoconference.

DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY

I, the undersigned, Chairperson 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. 2023-02-12 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 23rd day of February, 2023, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 23rd day of February, 2023.



Margaret L. Murray
Board Chairperson

**North Country EDF
BUDGET FYE 2024
APPENDIX A**

<u>Account Description</u>		FYE 3/31/2022 Actual	FYE 3/31/2023 Amended Budget	Actual 12/31/2022	FYE 3/31/2024 Budget
4104	Loan Interest Income	\$0.00	\$60,000.00	\$47,984.84	\$90,000.00
	Other Income				
4164	Miscellaneous	0.00	0.00	0.01	0.00
4190	Recovery of Bad Debts	0.00	0.00	2,100.00	3,600.00
	Total Other Income	0.00	0.00	2,100.01	3,600.00
	Interest Income				
4102	Investment Interest Income	0.00	42,400.00	60,400.00	151,600.00
420...	Mark to Market Adjustment	0.00	0.00	(1,835.00)	0.00
	Total Interest Income	0.00	42,400.00	58,565.00	151,600.00
	Total Income	0.00	102,400.00	108,649.85	245,200.00
	Professional Fees				
5924	Legal	0.00	1,000.00	0.00	1,000.00
5926	Investment Banking Fees	0.00	4,145.00	2,462.13	4,171.00
5970	Consulting	0.00	8,000.00	8,000.00	8,000.00
	Total Professional Fees	0.00	13,145.00	10,462.13	13,171.00
	Total Expenses	0.00	13,145.00	10,462.13	13,171.00
	Change in Net Position	0.00	89,255.00	98,187.72	232,029.00

APPENDIX II

FY 2023 - 2024 BUDGET CALENDAR



DATE	Activity
11-03-2022	Budget Calendar and Memo Distribution and Review - Managers Meeting
11-03-2022	Division Budget Packets Issued (Standardized Information)
12-9-2022	Engineering, MMF, Telecom and Water Quality "Preliminary" Operating Budgets Submitted to COO
12-15-2022	Board Review of Preliminary Budget & Financial Plan as required by PAAA – CFO
12-16-2022	IT Budget Submitted to CFO / Managers
12-16-2022	Engineering, MMF, Telecom and Water Quality Critical Issues & 5 year capital plans submitted to COO
12-19-2022	Engineering Budget Submitted to CFO / Managers
12-21-2022	Critical Issues Identified – Managers (Submit to Executive Director) Document should be placed in this folder with a link shared to ED - \\Sob-fs\share\BUDGETS\FYE 2024\FYE 2024 f. Critical Issues
12-21-2022	Administrative Allocation Distributed to Managers
12-21-2022	Preliminary Budget & Financial Plan Available as required by PAAA – Finance to Post
12-29-2022	<u>Capital Plan Estimates Submitted to CFO – 10 year</u> <ul style="list-style-type: none"> - Managers shall create a Project Initiation Form for all Projects. - Capital Plans and PIFs will be located in the following folder by division: G:\BUDGETS\FYE 2024\FYE 2024 e.Capital Projects
1-03-2023	Initial Budgets Submitted to CFO
1-06-2023	Budget Information Submitted by CFO to Executive Director
1-10-2023	<u>Initial Budgets Reviewed – Executive Budget Committee</u> Administration 8:00 - IT 9:30 - Engineering 11:00
1-11-2023	<u>Initial Budgets Reviewed – Executive Budget Committee</u> - Telecom 8:00 - MMF 10:00
1-12-2023	<u>Initial Budgets Reviewed – Executive Budget Committee</u> - Water Quality 8:00 - Reg. Dev. 10:00
2-09-2023	<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>
2-23-2023	Final Budget Adopted by Board

APPENDIX III



Budget Memorandum FYE 2024

TO: Kate Mangan, 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 3, 2022

SUBJECT: FYE 2024 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. During this time of high inflation and high borrowing costs, 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 2024 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 continues to be critical, as the nation and our customers continue to be stressed financially due to numerous economic impacts effecting the local and global economy.

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 2024 is poised to have challenges, but with adequate preparation and foresight these challenges can be mitigated. It is the expectation that FY 2024 Operating Budgets for the Operating Divisions (i.e., Engineering, MMF, Telecom and Water Quality) will be submitted to the COO on or before December 9, 2022 and all Critical Issues and 5 year Capital Plans will be submitted to the COO on or before December 16, 2022. All capital and operating

budgets will be submitted to the CFO on or before December 29th and January 3rd, respectively. The Finance Department will compile all budgets and deliver to the Executive Director on January 6th.

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 project, 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 division's 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 2024, 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. For the Operating Divisions, Critical issues are due to the COO on December 16, 2022. They are due to the Executive Director on or before December 21, 2022.

FYE 2024 Priorities:

1. Incorporate priorities as identified in the Strategic Plan.
2. Implementation of cost reduction measures to provide for rate stabilization to ratepayers.

3. Continued focus on Authority-wide asset management planning and implementation of recommendations from the FYE23 plan updates.
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 2024 Capital Projects](#), under each division's PIF folder. **Each PIF must use the template provided.** Please feel free to contact Jennifer should you have any questions.

BUDGET OBJECTIVES AND GOALS NARRATIVE (FYE 2024)

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 division's 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.

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

Security should remain a top concern. New hardware and software associated with keeping the network safe should be evaluated, and costs included in the appropriate budget year.

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 2024 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 2023 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 2024 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 2024 Budget will fully define and document the timeline and cost of operating the Landfill, including planning for future cell liner construction and close. 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 2024 Budget shall not include costs of operating this 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 2024. 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 through projects developed in conjunction with the Jefferson, Lewis and St Lawrence county broadband planning committees.

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 whenever possible.
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
2023-2024 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage				4.75%
	Position ID	WC Code		
Health Stipend			\$	4,250
Chelsea LaLone	10-008	8810	\$	4,250
Paul Rondeau	10-007	8810	\$	4,250
William Hatzis	10-015	8810	\$	4,250
Shelly Fulkerson	10-010	8810	\$	4,250
Total			\$	17,000
Family Health Insurance (net of employee offset)			\$	18,873
Angela Marra	10-003	8810	\$	18,873
Carl Farone	10-001	8810	\$	18,873
Erica Belt	10-006	8810	\$	18,873
Stephen Bohmer	10-013	8810	\$	18,873
Leslie Petrie	10-011	8810	\$	18,873
Total (code 5)			\$	94,365
Individual Health Insurance (net of employee offset)			\$	7,513
Dawn Caccavo	10-005	8810	\$	7,513
Laurie Marr	10-002	8810	\$	7,513
Nicholas Moulton	10-014	8810	\$	7,513
Sonja Brown	10-004	8810	\$	7,513
Total (code 1)			\$	30,052
Individual/Spouse (net of employee offset)			\$	14,639
Jennifer Staples	10-012	8810	\$	14,639
Carrie Tuttle	10-016	8810	\$	14,639
Total (code 2)			\$	29,278
Individual/Children (net of employee offset) (code 3&4)			\$	13,120
Regina Lagtuta	10-009	8810	\$	13,120
			\$	13,120
No Health Coverage - PT Status/Intern				
	Position Count:	16		
FICA				7.65%
Workers' Compensation		8810		0.15%
Disability				
Males				\$228.00
Females				\$228.00
Pension Tier 1				19.90%
Pension Tier 2				18.20%
Pension Tier 3 & 4 (See Tier 3 & 4 Employee Listing)				14.90%
Pension Tier 5 (See Tier 5 Employee Listing)				12.90%
Pension Tier 6 (See Tier 6 Employee Listing)				9.50%
NYS Voluntary Defined Contribution				8.00%
Post Retirement			\$	3.00

**REGIONAL DEVELOPMENT
2023-2024 Wage & Fringe Benefit Budget Assumptions**

Wages - Pool Percentage

4.75% Subject to approval.

Position ID WC Code

Health Stipend **\$ 4,250**

Total \$ -

Family Health Insurance (net of employee offset) **\$ 18,873**

Matthew Siver 11-003 8810 \$ 18,873

Total (code 5) \$ 18,873

Individual Health Insurance (net of employee offset) **\$ 7,513**

Michelle Capone 11-001 8810 \$ 7,513

Total (code 1) \$ 7,513

Individual/Spouse (net of employee offset) **\$ 14,639**

Matthew Taylor 11-002 8810 \$ 14,639

Total (code 2) \$ 14,639

Individual/Children (net of employee offset) (code 3&4) **\$ 13,120**

No Health Coverage - PT Status/Intern

Position Count: 3

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) 14.90% of Payroll

Pension Tier 5 (See Tier 5 Employee Listing) 12.90% of Payroll

Pension Tier 6 (See Tier 6 Employee Listing) 9.50% of Payroll

NYS Voluntary Defined Contribution 8.00% of Payroll

Post Retirement \$ 3.00 per hour

MMF
2023-2024 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage

4.75%

	Position ID	WC Code	
Health Stipend			\$ 4,250
Cody Walters	20-018	6217	\$ 4,250
Denise Kacuba	20-025	6217	\$ 4,250
Flint Filson (will be vacant)	20-023	6217	\$ 4,250
Brian LaRock	20-016	6217	\$ 4,250
Katie Maitland	20-005	8810	\$ 4,250
Kathryn Mangan	20-001	8810	\$ 4,250
Robin Gaumes	20-028	8720	\$ 4,250
Total			\$ 29,750

Family Health Insurance (net of employee offset)

\$ 18,873

Brian Wohnsiedler	20-002	8810	\$ 18,873
Michael Blackwell	20-015	6217	\$ 18,873
Stuart Tamblin	20-009	6217	\$ 18,873
Vacancy - Equipment Operator CDL B	20-014	6217	\$ 18,873
Vacant (Henry Waite)	20-019	6217	\$ 18,873
Vacant - Recycling Coordinator	20-006	8810	\$ 18,873
Total (code 5)			\$ 113,238

Individual Health Insurance (net of employee offset)

\$ 7,513

Benjamin Millard	20-017	6217	\$ 7,513
Christopher O'Connor	20-012	6217	\$ 7,513
Howard Widrick	20-020	6217	\$ 7,513
Mark Tyo	20-022	6217	\$ 7,513
Jason Akins	20-021	6217	\$ 7,513
Joshua Doyle	20-013	6217	\$ 7,513
Monty Phinney	20-007	6217	\$ 7,513
Total (code 1)			\$ 52,591

Individual/Spouse (net of employee offset)

\$ 14,639

Scott Worden	20-011	6217	\$ 14,639
Leonard Tibbetts	20-024	8720	\$ 14,639
Valerie Deon	20-003	8810	\$ 14,639
Total (code 2)			\$ 43,917

Individual/Children (net of employee offset)

\$ 13,120

Christopher Sullivan	20-010	6217	\$ 13,120
Samantha Marsh	20-004	8810	\$ 13,120
Total (code 3&4)			\$ 26,240

No Health Coverage - PT Status/Intern

Position Count: 25

FICA 7.65%

Workers' Compensation

8810 0.15%
6217 7.52%

Disability

Males \$ 228.00
 Females \$ 228.00

Pension Tier 3 & 4 (See Tier 3 & 4 Employee Listing)

14.90%

Pension Tier 5 (See Tier 5 Employee Listing)

12.90%

Pension Tier 6 (See Tier 6 Employee Listing)

9.50%

NYS Voluntary Defined Contribution

8.00%

Post Retirement

\$ 3.00

TELECOMMUNICATIONS
2023-2024 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage

4.75%

	Position ID	WC Code	
Health Stipend			\$ 4,250
Daniel Shue	30-016	8601	\$ 4,250
Mark Borte	30-002	8601	\$ 4,250
Aaron Falkowsky	30-011	8601	\$ 4,250
Timothy Buckley	30-007	8601	\$ 4,250
Total			\$ 17,000

Family Health Insurance (net of employee offset)

\$ 18,873

Anthony Cerrone	30-006	8810	\$ 18,873
David Wolf	30-001	8810	\$ 18,873
Travis Sprague	30-004	8601	\$ 18,873
Vacant - Assistant Director of Telecommunications	30-010	8810	\$ 18,873
Total (code 5)			\$ 75,492

Individual Health Insurance (net of employee offset)

\$ 7,513

John LaFontaine	30-015	8601	\$ 7,513
Nicklaus Thomas	30-012	8601	\$ 7,513
Brianne Bush	30-008	8810	\$ 7,513
Total (code 1)			\$ 22,539

Individual/Spouse (net of employee offset)

\$ 14,639

Robert Durantini	30-005	8601	\$ 14,639
Total (code 2)			\$ 14,639

Individual/Children (net of employee offset)

\$ 13,120

Stephen Smithers	30-003	8601	\$ 13,120
Total (code 3&4)			\$ 13,120

No Health Coverage - PT Status/Intern

Position Count: 13

FICA 7.65%

Workers' Compensation 8810 0.15%

Disability

Males	\$ 228.00
Females	\$ 228.00

Pension Tier 3 & 4 (See Tier 3 & 4 Employee Listing) 14.90%

Pension Tier 5 (See Tier 5 Employee Listing) 12.90%

Pension Tier 6 (See Tier 6 Employee Listing) 9.50%

NYS Voluntary Defined Contribution 8.00%

Post Retirement \$ 3.00

WATER QUALITY
2023-2024 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage

4.75%

	Position ID	WC Code	
Health Stipend			\$ 4,250
Robert Stevenson	41-031	7520	\$ 4,250
Melissa Durant	41-003	8810	\$ 4,250
Brock Ward	41-004	7520	\$ 4,250
Steven Marshall	41-010	7520	\$ 4,250
Total			\$ 17,000

Family Health Insurance (net of employee offset)			\$ 18,873
Brian Nutting	41-001	8810	\$ 18,873
Gradon Castor	41-016	7520	\$ 18,873
Vacant, Water Quality Supervisor - Mgmt Services SLC	41-030	7520	\$ 18,873
Vacant, Water Quality Supervisor - Mgmt Services JC	41-032	7520	\$ 18,873
Anthony Goodrich	41-013	7520	\$ 18,873
David Rohe	41-033	7520	\$ 18,873
Vacant, WQ Sr. Operator (was Bishop)	41-006	7520	\$ 18,873
Christian Fout	41-020	7520	\$ 18,873
Total (code 5)			\$ 150,984

Individual Health Insurance (net of employee offset)			\$ 7,513
Brian Mantle	41-008	7520	\$ 7,513
Dustin Harper	41-009	7520	\$ 7,513
Brandon Seaman	41-011	7520	\$ 7,513
Corey Sheldon	41-017	7520	\$ 7,513
Ryan Skiff	41-007	7520	\$ 7,513
Scott McConnell	41-005	7520	\$ 7,513
Zachary Weston (was Gaines)	41-012	7520	\$ 7,513
Total (code 1)			\$ 45,078

Individual/Spouse (net of employee offset)			\$ 14,639
Andrew Bishop	41-019	8810	\$ 14,639
Total (code 2)			\$ 14,639

Individual/Children (net of employee offset)			\$ 13,120
Jerame Roux (3)	41-014	7520	\$ 13,120
Kenneth Kizzer (3)	41-015	7520	\$ 13,120
Neil O'Dell (4)	41-002	8810	\$ 13,120
Stephen Dulmage (4)	41-018	7520	\$ 13,120
Total			\$ 52,480

No Health Coverage - PT Status/Intern

Position Count: 24

FICA 7.65%

Workers' Compensation 8810 0.15%
 7520 7.25%

Disability
 Males \$ 228.00
 Females \$ 228.00

Pension Tier 3 & 4 (See Tier 3 & 4 Employee Listing) 14.90%
Pension Tier 5 (See Tier 5 Employee Listing) 12.90%
Pension Tier 6 (See Tier 6 Employee Listing) 9.50%
NYS Voluntary Defined Contribution 8.00%

Post Retirement \$ 3.00

ENGINEERING
2023-2024 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage 4.75%

	Position ID	WC Code	
Health Stipend			\$ 4,250
Starr Carter	60-009	8601	\$ 4,250
Total			\$ 4,250

Family Health Insurance (net of employee offset)			\$ 18,873
Kevin Feuka	60-001	8601	\$ 18,873
Joshua Newtown	60-016	8803	\$ 18,873
Daniel Merrill	60-003	8803	\$ 18,873
Kari Tremper	60-011	8601	\$ 18,873
Total (code 5)			\$ 75,492

Individual Health Insurance (net of employee offset) **\$ 7,513**

Total (code 1) \$ -

Individual/Spouse (net of employee offset)			\$ 14,639
Warren Salo	60-010	8601	\$ 14,639
Scott Thornhill	60-007	8601	\$ 14,639
Taylor Friant	60-004	8601	\$ 14,639
Haynes Thomas	60-015	8601	\$ 14,639
Total (code 2)			\$ 58,556

Individual/Children (net of employee offset) **\$ 13,120**

Total \$ -

Position Count: 9

FICA 7.65%

Workers' Compensation	8810	0.15%
	8803	0.05%
	8601	0.53%

Disability		
Males		\$ 228.00
Females		\$ 228.00

Pension Tier 3 & 4 (See Tier 3 & 4 Employee Listing)	14.90%
Pension Tier 5 (See Tier 5 Employee Listing)	12.90%
Pension Tier 6 (See Tier 6 Employee Listing)	9.50%
NYS Voluntary Defined Contribution	8.00%

Post Retirement \$ 3.00

RETIREMENT TIERS (Sorted Alpha w/in Division)
2023-2024 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	AKINS	JASON	20-021
20	BLACKWELL	MICHAEL	20-015
20	DEON	VALERIE	20-003
20	LAROCK	BRIAN	20-016
20	MILLARD	BENJAMIN	20-017
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	BUSH	BRIANNE	30-008
30	DURANTINI JR	ROBERT	30-005
30	SMITHERS	STEPHEN	30-003
30	WOLF	DAVID	30-001
41	DULMAGE	STEPHEN	41-018
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
41	SHELDON	COREY	41-017
41	STEVENSON	ROBERT	41-031
60	MERRILL	DANIEL	60-003

60 THORNHILL	SCOTT	60-007
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The following Authority Employees are in Tier 5:

10 MOULTON	NICHOLAS	10-014
11 SIVER	MATTHEW	11-003
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 BROWN	SONJA	10-004
10 CACCAVO	DAWN	10-005
10 FULKERSON	SHELLY	10-010
10 HATZIS	WILLIAM	10-015
10 LALONE	CHELSEA	10-008
10 MARR	LAURIE	10-002
10 MARRA	ANGELA	10-003
10 PETRIE	LESLIE	10-011
10 RONDEAU JR.	PAUL	10-007
10 STAPLES	JENNIFER	10-012
20 DOYLE	JOSHUA	20-013
20 FILSON	FLINT	20-023
20 GAUMES	ROBIN	20-028
20 KACUBA	DENISE	20-025
20 MAITLAND	KATIE	20-005
20 MANGAN	KATHRYN	20-001
20 MARSH	SAMANTHA	20-004
20 O'CONNOR	CHRISTOPHER	20-012
20 PHINNEY	MONTY	20-007
20 WALTERS	CODY	20-018
30 CERRONE	ANTHONY	30-006
30 FALKOWSKY	AARON	30-011
30 LAFONTAINE	JOHN	30-015
30 SHUE	DANIEL	30-016
30 SPRAGUE	TRAVIS	30-004
41 BISHOP	ANDREW	41-019
41 DURANT	MELISSA	41-003
41 FOUT	CHRISTIAN	41-030
41 GOODRICH	ANTHONY	41-013
41 HARPER	DUSTIN	41-009
41 HAYNES	THOMAS	41-032

41 KIZZER	KENNETH	41-015
41 ROHE	DAVID	41-033
41 SEAMAN	BRANDON	41-011
41 SKIFF	RYAN	41-007
41 WARD	BROCK	41-004
60 FRIANT	TAYLOR	60-004
60 NEWTOWN	JOSHUA	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 3/31/2014	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
	Customer Billings											
4001	Customer Billings	\$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	\$20,892,419.49	\$21,050,802.00	\$20,973,967.00
4004	Dark Fiber Billings	64,410.00	59,325.83	64,410.00	64,410.00	64,410.00	128,896.68	541,561.92	494,356.87	560,768.33	744,397.00	676,484.00
4005	Capital Billings	328,602.32	308,397.56	307,727.72	307,498.76	307,037.44	278,566.88	277,287.52	274,263.88	278,586.76	275,812.00	271,067.00
4006	Replacement Reserve Tip I...	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	417,202.19	1,173,150.00	1,438,650.00
4007	Liner Reserve Tip Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	287,499.60	1,407,780.00	1,918,200.00
4008	Closure Reserve Tip Income	454,493.63	481,679.48	445,252.16	551,771.84	446,158.48	553,546.64	454,342.10	413,402.36	656,160.88	821,205.00	839,212.00
4012	Capital Reserve Tip Income	0.00	0.00	0.00	551,771.84	1,059,626.40	830,319.96	454,342.10	258,376.49	0.00	0.00	0.00
4013	Landfill Gas Tip Income	0.00	0.00	0.00	551,771.84	446,158.48	553,546.64	454,342.10	0.00	0.00	0.00	0.00
	Total Customer Billings	20,879,548.14	20,910,331.47	20,641,908.59	22,380,390.69	21,253,434.08	21,761,467.50	22,210,552.80	21,519,985.21	23,092,637.25	25,473,146.00	26,117,580.00
	Waste Diversion Revenue											
4050	RTS Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89,211.54	93,600.00	0.00
4060	Recycling Revenue - Tires	0.00	0.00	0.00	0.00	0.00	0.00	0.00	153,390.72	0.00	0.00	0.00
4061	Recycling Revenue - Mattr...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100,908.00	111,561.50	95,000.00	0.00
	Total Waste Diversion Re...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	254,298.72	200,773.04	188,600.00	0.00
	Grant Revenue											
4181	Federal Grant Income	2,341,578.81	0.00	0.00	180,472.43	328,619.77	127,089.04	223,509.58	96,977.90	1,007,470.36	88,523.00	316,000.00
4183	NY State Grants	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	1,426,364.89	365,678.00	164,975.00
4184	Other Grants	0.00	400,000.00	0.00	0.00	0.00	438.24	0.00	0.00	33,486.00	0.00	0.00
	Total Grant Revenue	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	2,467,321.25	454,201.00	480,975.00
4104	Loan Interest Income	504,468.15	543,871.46	639,583.05	664,527.51	617,971.80	661,274.95	635,971.21	478,171.51	516,852.69	493,000.00	518,760.00
	Other Income											
4162	Processing Fees	0.00	10,500.00	0.00	26,265.00	46,617.00	39,355.00	39,950.00	12,600.00	34,530.00	23,000.00	19,300.00
4164	Miscellaneous	160,999.86	135,429.33	245,796.83	343,664.47	276,992.00	285,050.25	320,714.31	251,303.91	237,859.90	275,360.00	245,332.00
4166	LFGTE Revenue	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	546,831.81	577,180.00	540,884.00
4185	Grant Recapture	0.00	0.00	0.00	0.00	0.00	0.00	16,350.00	0.00	13,440.00	0.00	0.00
4190	Recovery of Bad Debts	0.00	0.00	0.00	60,424.16	17,392.00	22,317.89	0.00	13,763.38	314.52	0.00	3,600.00
	Total Other Income	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	832,976.23	875,540.00	809,116.00
4201	Gain on Sale of Assets	0.00	33,088.21	99,086.00	82,150.98	29,200.00	115,331.18	81,291.40	81,466.14	13,500.00	130,000.00	224,000.00
	Interest Income											
4102	Investment Interest Income	46,988.59	154,276.76	262,326.59	322,978.56	383,553.02	537,799.80	641,490.60	282,728.16	168,407.53	236,140.00	832,033.00
4106...	Trustee Interest	(107,135.66)	332,637.62	263,501.22	360,382.93	257,996.41	285,905.17	375,959.79	61,628.25	11,563.33	191.00	46,209.00
4108	Reserve Interest	11,476.98	166,112.89	224,510.15	275,727.57	295,849.89	351,727.65	422,571.96	197,224.66	142,785.52	141,377.00	335,268.00
4116	Replace Reserve Interest I...	3,467.31	52,872.58	81,064.52	55,166.00	82,315.65	115,189.10	123,604.30	104,868.01	52,823.67	31,319.00	157,642.00
4117	Liner Reserve Interest Inco...	(44,240.79)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,478.34	60,770.00	118,129.00
4118	Closure Reserve Interest In...	(102,791.81)	113,702.22	110,808.41	145,353.65	140,666.78	171,980.27	186,047.91	111,351.07	85,499.79	90,037.00	250,056.00

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

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
4119	Post Close Interest Income	(73,007.09)	139,753.77	123,603.20	149,663.97	139,638.84	156,633.68	163,850.95	71,137.45	57,354.92	67,922.00	188,639.00
4120	Wetlands Mitigation Interes...	0.00	3,083.66	16,979.52	23,609.66	32,406.29	37,890.62	39,965.97	19,706.23	7,868.97	95.00	3,551.00
4202...	Mark to Market Adjustment	0.00	720,739.65	87,513.72	(1,107,776.03)	(387,976.96)	620,041.55	748,729.34	(249,042.97)	(1,496,876.86)	0.00	0.00
	Total Interest Income	(265,242.47)	1,683,179.15	1,170,307.33	225,106.31	944,449.92	2,277,167.84	2,702,220.82	599,600.86	(953,094.79)	627,851.00	1,931,527.00
	Total Income	30,753,550.14	25,794,368.94	25,582,594.32	28,386,519.23	26,606,385.20	27,994,819.89	29,061,021.15	24,847,550.47	26,170,965.67	28,242,338.00	30,081,958.00
	Salaries											
	Administrative Wages	992,388.90	1,049,581.03	1,030,048.61	776,742.44	844,951.99	860,972.08	1,149,391.37	1,165,533.03	1,195,748.00	1,258,847.00	1,323,205.00
	Engineering Wages	673,621.51	670,993.95	714,124.68	794,575.80	855,906.34	998,879.39	886,499.71	920,066.71	1,008,356.72	780,597.00	772,083.00
	Telecom Wages	769,165.74	779,157.19	788,199.86	970,960.66	1,080,201.60	1,285,828.15	1,151,172.70	1,223,231.92	1,216,514.61	1,412,538.00	1,482,648.00
	Regional Development Wa...	0.00	0.00	60,118.52	276,061.17	274,670.85	295,293.71	312,180.79	307,794.81	292,720.52	295,012.00	280,115.00
	MMF Wages	943,977.23	971,334.39	1,049,131.49	1,159,253.46	1,209,042.60	1,257,362.12	1,338,259.50	1,354,952.21	1,300,604.15	1,523,735.00	1,607,220.00
	WQ Wages	665,933.28	703,528.44	656,216.72	726,373.49	753,175.90	851,568.72	885,007.38	931,140.04	989,194.18	1,435,779.00	1,654,341.00
5002 -...	Overtime Wages	124,370.95	104,390.69	100,471.93	115,455.12	142,243.48	158,037.44	139,114.73	142,117.04	158,027.89	194,505.00	86,812.00
5005	On-Call Stipend	25,350.00	25,500.00	24,150.00	23,100.00	23,850.00	23,850.00	22,950.00	23,400.00	23,100.00	25,200.00	25,200.00
	Total Salaries	4,194,807.61	4,304,485.69	4,422,461.81	4,842,522.14	5,184,042.76	5,731,791.61	5,884,576.18	6,068,235.76	6,184,266.07	6,926,213.00	7,231,624.00
	Fringe Benefits											
5031 -...	FICA Expense	302,299.96	313,305.94	329,693.02	342,516.51	371,005.03	405,946.35	413,954.90	428,423.73	438,514.62	454,734.00	474,005.00
5032 -...	Pension Expense	818,884.95	799,648.62	547,190.39	946,036.37	957,767.65	705,065.07	810,436.94	1,771,295.30	462,096.03	700,254.00	821,675.00
5038 -...	VDC Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,399.84	18,245.00	18,968.00
5033...	Health Insurance	451,974.68	480,929.51	480,139.97	434,354.51	470,669.88	662,869.98	783,265.33	758,006.43	746,624.24	876,225.00	1,029,024.00
5041...	Retiree Health Insurance	29,447.50	43,417.43	47,574.27	54,609.12	47,399.91	53,275.34	59,297.81	67,705.02	74,048.52	95,162.00	122,409.00
5034...	Workers Comp	100,143.53	122,702.07	141,394.96	135,107.98	150,956.86	166,989.56	207,378.25	136,618.59	179,655.35	202,714.00	186,191.00
5035 -...	Disability Insurance	2,084.73	2,211.51	2,398.85	3,216.11	3,238.14	3,562.63	3,597.59	3,654.71	15,663.53	19,961.00	20,565.00
5036	Unemployment	5,794.35	1,704.96	9,669.00	797.50	0.00	0.00	0.00	6,592.94	0.00	13,000.00	10,000.00
5042 -...	Post Retire Overhead	447,701.82	436,722.14	422,557.00	460,521.97	482,471.12	480,186.95	355,829.19	321,538.46	312,742.23	485,197.00	491,677.00
5051	Benefit Admin. Fees	7,691.47	7,238.99	7,393.08	7,886.36	8,378.68	9,603.12	9,585.55	10,391.17	12,136.48	9,800.00	10,780.00
5054	Employee Physicals & Scr...	9,269.50	8,065.00	11,194.92	9,201.49	9,552.00	13,206.45	13,864.85	7,167.00	13,421.65	20,818.50	15,000.00
	Total Fringe Benefits	2,175,292.49	2,215,946.17	1,999,205.46	2,394,247.92	2,501,439.27	2,500,705.45	2,657,210.41	3,511,393.35	2,273,302.49	2,896,110.50	3,200,294.00
	Operations & Maintenance											
5062	Third Party Temporary - O&M	137,671.66	96,042.31	16,116.21	27,508.17	19,286.42	21,618.60	34,898.43	0.00	0.00	20,796.40	35,520.00
5133	Equipment Maintenance C...	146,566.49	163,336.63	164,228.55	212,019.74	228,567.53	224,922.32	308,874.87	239,188.10	187,191.39	306,594.00	290,594.00
5134	Maintenance Contracts	135,723.83	98,540.19	106,041.23	119,124.78	103,250.52	174,312.21	127,810.24	145,512.98	150,770.70	149,400.00	157,666.00
5135	Underground Locating	27,174.98	40,497.56	43,721.60	45,543.83	81,055.89	56,011.69	44,162.73	45,856.69	48,830.85	60,000.00	62,000.00
5403	Safety Equipment & Supplies	18,670.48	23,143.74	28,490.22	28,094.50	27,627.77	31,618.94	29,069.51	37,981.89	27,599.11	29,125.75	27,804.00
5702	Large Equipment Parts	88,560.69	112,323.71	88,818.86	86,474.99	93,366.55	84,147.36	84,352.14	92,926.39	115,059.31	110,000.00	120,000.00
5703	Small Equipment	0.00	0.00	0.00	29,619.81	29,673.56	21,332.71	13,198.90	15,397.95	3,381.26	30,000.00	30,000.00
5704	O&M Supplies	17,439.83	15,549.46	17,957.44	18,269.73	20,734.56	14,457.09	18,539.32	12,223.11	19,416.57	24,500.00	25,500.00
5706	Shop Tools	12,137.43	13,006.61	12,241.51	13,944.24	16,143.10	8,968.56	11,403.46	13,350.10	10,003.99	12,891.00	15,000.00
5708	Fuels	271,176.07	254,296.27	144,776.22	150,760.54	205,141.08	234,408.47	214,111.53	158,281.36	296,470.09	486,000.00	450,000.00

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

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
5710	Lubricants	14,310.33	12,567.90	13,801.24	17,407.97	15,138.23	11,209.22	9,044.37	7,789.25	11,526.02	19,000.00	15,000.00
5712	Purchased Maintenance &...	79,256.60	76,137.06	83,794.92	64,347.14	90,687.60	68,224.99	110,087.19	120,043.69	91,103.75	133,000.00	147,000.00
5716	Equipment Rental	4,016.83	1,910.97	11,432.82	495.00	5,469.48	8,778.00	6,329.10	0.00	14,933.34	19,000.00	20,000.00
5718	Tires	14,920.27	6,444.96	5,261.83	12,393.08	15,284.48	19,128.26	33,519.22	10,631.87	14,039.30	18,368.00	20,000.00
5720	Offnet Circuit Lease	195,014.40	244,034.79	326,326.10	374,863.48	384,515.98	486,374.44	566,865.33	595,636.25	640,974.15	842,564.00	965,696.00
5770	Other Tool, Equip & O&M	4,690.26	6,465.10	14,958.31	6,869.75	7,482.52	16,525.63	10,707.81	8,003.47	6,204.21	12,500.00	12,500.00
5815	Chemicals	44,842.09	34,864.84	48,969.67	54,307.51	38,703.87	29,406.55	62,499.93	49,024.19	69,327.46	73,400.00	74,000.00
5818	Leachate System Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,512.57	14,775.50	10,000.00	10,000.00
5820	LFG Maintenance	45,300.74	38,564.44	42,508.17	47,634.34	50,752.63	73,306.64	65,440.49	32,755.63	54,052.37	50,000.00	50,000.00
5830	Collo Expense	83,943.49	130,583.97	113,132.96	139,756.43	137,358.40	150,070.10	151,986.62	163,678.55	138,672.90	192,580.00	211,260.00
5832	Emergency Restoration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	95,000.00	95,000.00
5834	Permitting	125.00	0.00	0.00	0.00	0.00	265.90	269.00	13,788.54	4,622.99	5,000.00	5,000.00
5835	NYS DOT Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,387.00	11,761.00	10,000.00	10,000.00
5836	Pole Attachment Fees	179,938.74	204,204.29	168,414.89	229,651.30	224,000.27	204,544.82	261,486.12	347,508.58	290,706.43	306,117.00	291,717.00
5838	Conduit Lease	16,283.58	18,446.87	19,695.96	19,695.96	18,446.87	19,695.93	16,069.78	19,695.88	19,695.88	20,907.00	20,907.00
5870	Natural Habitat Enhancem...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,676.00	52,216.00	53,000.00
5902	Lab Fees	4,164.00	2,650.00	11,185.00	5,588.00	6,410.00	6,620.00	6,871.00	8,700.00	7,068.00	8,600.00	8,600.00
5904	SCADA	15,829.54	15,674.87	15,468.87	24,129.55	25,304.60	22,717.22	16,903.01	21,377.91	12,627.91	20,200.00	21,750.00
5932	Monitoring & Testing	67,274.93	69,544.29	88,813.95	94,263.58	90,541.81	94,290.06	114,077.01	101,294.07	161,473.91	178,982.50	180,000.00
6008	Contract Hauling	20,676.25	9,800.00	960.00	23,037.50	21,565.00	26,528.75	12,065.00	19,617.50	918.00	15,000.00	15,000.00
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
6106	Annual Report	0.00	6,925.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6110	Marketing	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	5,000.00	5,000.00
8090	Purchases for Resale	47,365.56	85,464.86	51,592.73	37,875.24	92,955.42	101,971.83	118,831.76	98,389.89	65,846.52	134,300.00	164,000.00
	Total O & M	1,698,774.07	1,786,721.15	1,644,409.26	1,889,376.16	2,055,164.14	2,217,156.29	2,455,173.87	2,391,253.41	2,542,428.91	3,451,741.65	3,610,214.00
	Recycling Transfer Station											
5001-...	Material Reprocessing Wa...	0.00	0.00	0.00	0.00	0.00	0.00	66,144.00	147,843.04	186,106.63	113,029.00	0.00
5002-...	Material Reprocessing OT	0.00	0.00	0.00	0.00	0.00	0.00	464.58	7,177.30	11,223.84	0.00	0.00
5031-...	FICA Expense	0.00	0.00	0.00	0.00	0.00	0.00	4,767.10	11,186.95	13,764.01	7,384.00	0.00
5032-...	Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	5,709.87	15,851.04	24,441.72	12,370.00	0.00
5033-...	Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00	12,978.28	14,789.23	21,708.96	16,503.00	0.00
5034-...	Workers Comp	0.00	0.00	0.00	0.00	0.00	0.00	7,507.88	13,793.59	15,974.47	8,920.00	0.00
5035-...	Disability Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	154.72	413.12	479.00	0.00
5042-...	Post Retire Overhead	0.00	0.00	0.00	0.00	0.00	0.00	8,987.00	18,625.35	21,077.25	11,441.00	0.00
6300	RTS -Safety Equipment &...	0.00	0.00	0.00	0.00	0.00	0.00	1,853.43	2,222.10	2,020.63	1,500.00	0.00
6305	RTS - Large Equipment Parts	0.00	0.00	0.00	0.00	0.00	0.00	3,522.38	5,758.87	3,893.17	6,632.00	0.00
6310	RTS - Small Equipment	0.00	0.00	0.00	0.00	0.00	0.00	6,130.99	3,898.96	670.83	434.00	0.00
6315	RTS - O&M Supplies	0.00	0.00	0.00	0.00	0.00	0.00	10,502.05	3,519.12	1,238.14	1,500.00	0.00
6320	RTS - Fuels	0.00	0.00	0.00	0.00	0.00	0.00	2,287.67	5,453.91	5,752.00	5,000.00	0.00
6325	RTS - Purchased Maintena...	0.00	0.00	0.00	0.00	0.00	0.00	4,936.81	5,735.40	5,053.71	219.00	0.00
6329	RTS - Disposal Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	158.54	0.00	0.00	0.00

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

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
6330	RTS - Contract Hauling	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89,945.00	11,572.50	5,000.00	0.00
6335	RTS - Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	128.62	297.27	233.55	200.00	0.00
6340	RTS - Cellular Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	270.00	0.00
6345	RTS - Other Communications	0.00	0.00	0.00	0.00	0.00	0.00	374.91	1,831.24	1,639.60	1,750.00	0.00
6350	RTS - Office Equipment Ma...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	375.00	0.00
6355	RTS - Employee Mileage R...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00	0.00
6360	RTS - Employee Uniforms	0.00	0.00	0.00	0.00	0.00	0.00	368.24	1,152.07	1,438.98	750.00	0.00
6365	RTS - Gas & Electric	0.00	0.00	0.00	0.00	0.00	0.00	3,120.48	4,225.67	10,218.91	4,500.00	0.00
6370	RTS - Propane	0.00	0.00	0.00	0.00	0.00	0.00	4,425.57	5,215.68	8,255.43	4,000.00	0.00
6375	RTS - Building Supplies	0.00	0.00	0.00	0.00	0.00	0.00	1,387.35	199.99	67.46	0.00	0.00
6380	RTS - Site Supplies	0.00	0.00	0.00	0.00	0.00	0.00	706.59	55.66	0.00	750.00	0.00
6385	RTS - Building Maintenanc...	0.00	0.00	0.00	0.00	0.00	0.00	1,688.07	1,665.87	0.00	350.00	0.00
6390	RTS - Site Maintenance &...	0.00	0.00	0.00	0.00	0.00	0.00	3,020.59	470.00	2,360.00	1,400.00	0.00
6395	RTS - Auto/Light Truck Rep...	0.00	0.00	0.00	0.00	0.00	0.00	450.00	0.00	0.00	575.00	0.00
6400	RTS - Auto/Light Truck Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	383.98	573.73	375.00	0.00
	Total Recycling Transfer...	0.00	0.00	0.00	0.00	0.00	0.00	151,462.46	361,610.55	349,698.64	205,906.00	0.00
	Waste Diversion											
5125	Promotional Materials - RRR	70,734.66	79,246.01	50,951.05	57,558.24	55,024.60	25,396.88	50,463.18	31,934.45	52,350.30	17,568.37	30,000.00
6009	Household Hazardous Waste	58,501.32	54,845.38	46,006.20	54,745.32	57,795.30	68,422.72	66,479.75	58,466.60	75,498.80	89,999.98	100,000.00
6011	Recycling Incentive	175,000.00	0.00	0.00	27,135.85	26,400.70	49,019.45	64,894.10	54,593.40	56,589.30	53,000.00	0.00
6012	Recycling Incentive-County...	0.00	0.00	0.00	0.00	310,533.85	0.00	337,679.93	312,972.50	130,604.57	0.00	0.00
6013	CRT Recycling	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	0.00	0.00
6017	Book Debinding	0.00	0.00	0.00	0.00	6,000.00	6,086.31	5,369.63	3,231.51	3,060.00	7,500.00	7,500.00
6018	Mattress Recycling - All Co...	0.00	0.00	0.00	0.00	0.00	42,494.00	171,825.00	312,963.00	363,346.70	360,000.00	300,000.00
6019	Fort Drum - Public Partners...	0.00	0.00	0.00	0.00	18,262.36	17,308.80	0.00	0.00	0.00	0.00	0.00
6020	Waste Audit	0.00	0.00	0.00	0.00	0.00	0.00	34,000.00	0.00	0.00	0.00	0.00
6021	Regional Tire Recycling	0.00	0.00	0.00	0.00	0.00	0.00	53,393.76	147,813.64	0.00	0.00	0.00
	Total Waste Diversion	304,235.98	160,330.34	250,331.25	284,684.86	586,466.21	304,510.56	888,503.52	968,153.06	681,449.67	528,068.35	437,500.00
6002	Sewage Treatment	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	1,691,504.05	2,030,580.00	2,038,486.00
6004	Water Purchases	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	660,043.21	807,214.00	940,049.00
6016...	Closure & Post Closure C...	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	798,347.34	1,157,483.00	1,460,136.00
6006	Host Community Benefits	642,350.97	695,645.89	712,175.92	905,058.61	756,682.64	987,945.04	861,006.03	823,176.82	929,267.07	1,021,198.00	1,178,156.00
6007	LFGE Revenue Sharing	83,636.32	21,372.03	0.00	0.00	9,197.36	0.00	0.00	0.00	37,809.53	0.00	61,720.00
	Office & Administrative											
5053	Misc Employee Costs	5,893.88	5,346.36	5,258.52	7,003.96	8,921.49	12,092.73	7,375.28	7,039.27	3,176.60	9,463.00	10,395.00
5102	Office Rent	92,322.01	92,322.01	111,183.50	111,185.56	111,185.56	125,450.04	131,703.04	161,770.79	157,110.91	151,417.00	125,356.00
5104	Office Supplies	18,767.81	18,547.16	17,421.35	20,520.68	20,258.70	14,734.31	18,493.74	20,348.40	15,391.70	20,928.50	17,700.00
5110	Postage & Shipping	6,619.72	6,236.19	6,401.57	6,531.82	5,989.10	6,137.41	5,785.40	5,700.46	6,983.32	8,808.00	10,159.00
5112	Telephone	22,700.96	24,715.66	26,259.46	27,401.37	28,471.13	31,292.49	35,463.90	32,093.87	33,838.71	36,388.00	34,127.00

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

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
5114	Cellular Services	30,444.25	31,572.35	27,796.25	27,747.07	29,271.77	33,392.68	34,851.98	38,558.07	38,150.39	40,630.00	47,100.00
5118	Other Communications	11,590.82	12,668.74	11,603.77	8,635.82	8,568.49	9,342.79	9,377.16	10,826.22	10,485.85	11,320.00	11,320.00
5120	Dues & Subscriptions	6,938.93	5,732.62	7,672.45	8,248.15	9,154.25	9,078.40	8,901.67	7,374.50	7,945.40	10,540.00	9,125.00
5122	Public Info & Advertising	5,818.49	7,113.85	5,557.15	8,272.62	12,021.80	11,253.89	6,328.72	14,414.73	8,403.37	36,863.75	19,830.00
5123	Promotional Materials	16,084.10	11,620.21	19,834.11	1,903.10	11,224.13	10,314.05	7,764.80	3,438.24	1,583.78	9,000.00	11,000.00
5130	Office Equipment	17,919.60	4,975.54	14,459.60	17,121.82	25,569.48	4,556.18	12,404.06	7,920.56	12,630.43	29,800.00	12,500.00
5132	Office Equip Maintenance	971.25	751.17	1,085.68	540.00	540.00	0.00	529.20	529.20	568.32	1,200.00	1,200.00
5170	Other Office Expenses	2,153.22	2,892.00	8,890.98	7,554.62	7,834.26	878.45	5,000.42	6,568.43	4,021.75	4,368.00	4,306.00
5172	Filing Fees	10,056.53	14,054.90	14,379.33	10,327.10	7,654.09	4,329.26	3,056.93	2,124.14	(130.91)	653.25	700.00
5173	Credit Card Processing Fees	0.00	0.00	0.00	0.00	0.00	836.17	623.59	523.60	523.60	82.00	0.00
5202	Employee Mileage Reimbu...	26,077.20	21,110.70	21,883.29	26,479.28	26,488.06	27,576.65	23,900.78	8,563.02	22,551.80	30,190.00	28,566.00
5204	Empl. Meals & Incidental	26,169.54	17,231.94	19,634.73	10,803.96	10,463.40	12,330.58	8,501.25	1,625.26	7,063.17	15,929.19	11,700.00
5206	Empl. Lodging	29,649.40	23,761.60	26,045.33	22,325.43	28,777.81	36,664.26	21,863.00	4,573.82	14,343.65	24,120.00	18,200.00
5270	Travel & Meeting Expense	2,114.70	4,031.72	4,757.44	5,220.63	4,265.27	6,896.56	3,677.05	2,870.10	3,485.17	7,100.00	6,250.00
5312	Continuing Education	4,451.00	1,826.00	0.00	0.00	0.00	399.00	0.00	0.00	3,535.00	3,300.00	0.00
5370	Training & Development	27,081.95	31,571.86	34,383.47	26,823.00	26,314.86	33,127.01	38,757.34	19,045.50	34,711.25	48,647.00	50,150.00
5402	Employee Uniforms	19,027.79	21,344.32	27,868.69	24,445.71	19,365.00	17,855.54	22,909.19	21,707.09	21,921.65	26,350.00	26,450.00
5404	Safety Training	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.95	7,020.00	13,000.00	16,718.00
5508	Cleaning Services	21,114.25	21,636.00	18,247.25	18,981.00	23,751.00	25,277.50	24,475.00	35,150.00	36,780.00	54,260.00	53,230.00
5570	Other General Expense	1,269.58	472.21	515.06	476.61	1,046.11	1,182.84	1,293.90	1,790.35	1,142.00	2,146.75	28,000.00
6102	Board Member Travel & Ex...	351.36	766.20	2,319.15	819.44	641.18	827.44	650.84	876.65	646.35	1,200.00	1,200.00
6104	Sponsorships	4,420.00	2,710.00	2,600.00	1,000.00	3,284.00	3,080.00	8,982.00	2,000.00	5,000.00	7,080.00	6,150.00
6210	Trustee Fees	11,942.00	9,773.60	10,801.60	9,926.60	9,026.60	6,766.20	3,500.00	7,000.00	7,000.00	7,500.00	7,500.00
	Total Office & Admin	421,950.34	394,784.91	446,859.73	410,295.35	440,087.54	445,672.43	446,170.24	424,438.22	465,883.26	612,284.44	568,932.00
	Utilities											
5801	Waste Oil	399.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5802	Gas & Electric	211,704.04	168,471.26	118,232.85	126,024.29	137,473.12	140,572.73	121,031.20	125,592.33	177,933.96	152,730.00	176,000.00
5803	Propane	26,700.00	18,572.02	13,228.78	18,113.51	24,217.32	21,854.09	16,366.84	19,088.30	35,417.35	30,000.00	40,000.00
	Total Utilities	238,803.44	187,043.28	131,461.63	144,137.80	161,690.44	162,426.82	137,398.04	144,680.63	213,351.31	182,730.00	216,000.00
	Materials & Supplies											
5806	Building Supplies	2,452.34	3,836.63	5,611.74	5,251.80	4,898.99	3,297.70	3,531.01	3,465.56	4,862.84	7,000.00	7,000.00
5810	Site Supplies	32,767.65	14,740.30	21,600.63	19,869.79	31,580.89	34,694.60	13,356.26	5,158.07	25,990.46	40,000.00	30,000.00
5824	Sand, Gravel & Stone	126,291.86	134,812.27	149,950.89	149,096.67	174,466.26	199,892.60	195,500.03	199,992.43	219,838.49	250,000.00	250,000.00
5826	Seed & Mulch	6,734.00	19,183.70	29,288.41	21,957.43	26,094.04	22,840.00	27,262.90	21,361.00	36,228.00	41,087.60	40,000.00
	Total Materials & Supplies	168,245.85	172,572.90	206,451.67	196,175.69	237,040.18	260,724.90	239,650.20	229,977.06	286,919.79	338,087.60	327,000.00
	Professional Fees											
5924	Legal	33,624.06	57,298.07	38,641.00	36,188.70	42,106.85	62,289.46	81,530.03	180,104.25	50,422.25	81,419.00	82,255.00
5926	Investment Banking Fees	24,297.24	24,356.34	31,927.01	33,586.00	34,796.33	35,652.96	36,792.85	37,323.30	37,658.24	50,621.00	52,558.00
5928...	Accounting Fees	40,100.00	39,500.00	37,000.00	34,000.00	38,500.00	34,000.00	38,900.00	37,500.00	37,700.00	44,100.00	45,100.00

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

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
5970	Consulting	75,176.20	38,831.96	122,950.07	228,770.45	258,025.00	87,794.56	133,761.90	212,098.55	346,573.43	190,881.00	103,050.00
	Total Professional Fees	173,197.50	159,986.37	230,518.08	332,545.15	373,428.18	219,736.98	290,984.78	467,026.10	472,353.92	367,021.00	282,963.00
	Repairs & Maintenance											
5804	Building Maintenance & Re...	19,888.55	29,546.41	46,010.62	35,931.83	56,893.36	41,198.53	52,225.17	62,949.37	28,785.07	43,000.00	43,000.00
5808	Site Maint & Repair	30,036.90	31,579.71	27,929.77	37,068.72	33,247.59	12,668.24	28,416.43	31,512.52	26,963.41	28,940.00	43,500.00
5812	Pipeline Maintenance	42,818.52	57,857.28	72,443.94	74,576.17	72,280.50	42,603.45	69,972.17	82,567.75	50,354.30	173,792.00	85,000.00
	Total Repairs & Maintena...	92,743.97	118,983.40	146,384.33	147,576.72	162,421.45	96,470.22	150,613.77	177,029.64	106,102.78	245,732.00	171,500.00
	Automobile											
5601	Auto/Light Truck Rep. & M...	19,208.02	16,669.92	25,628.24	17,258.34	28,128.30	22,506.89	23,407.23	32,923.43	28,518.14	39,517.55	35,429.00
5602	Auto/Light Truck Fuel	91,720.46	78,859.55	52,235.18	51,033.67	60,602.84	72,997.11	69,573.93	54,303.12	91,582.68	108,425.00	116,201.00
5603	Auto/Light Truck Rental/Le...	82,289.37	88,382.38	95,391.04	112,826.82	145,864.47	166,931.71	192,299.92	190,999.96	185,100.00	191,700.00	178,900.00
5604	Parts & Supplies	0.00	0.00	244.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5605	Vehicle Ins	14,366.36	22,715.34	17,813.58	20,777.52	20,749.31	25,238.04	31,347.91	39,317.84	35,030.51	48,153.00	51,800.00
	Total Automobile	207,584.21	206,627.19	191,312.04	201,896.35	255,344.92	287,673.75	316,628.99	317,544.35	340,231.33	387,795.55	382,330.00
	Computer											
5124	Computer Equipment	35,512.12	26,002.83	31,742.18	36,472.43	38,204.35	62,698.53	55,106.30	86,165.52	65,605.51	95,240.81	84,140.00
5126	Computer Maintenance	0.00	329.09	968.98	6,933.66	31,599.38	2,881.75	12,273.00	4,965.19	1,080.00	8,500.00	8,500.00
5128	Programming & Software	66,379.63	66,632.67	76,312.49	62,978.98	64,485.00	148,635.82	169,254.44	135,253.13	183,802.24	199,285.00	191,728.00
5129	ECMS Expense	19,683.98	20,000.00	19,166.00	17,501.39	16,585.00	18,112.55	18,655.92	28,305.61	28,974.75	29,000.00	41,000.00
6108	Web Page Design & Maint...	1,356.38	1,825.83	2,275.38	9,675.87	10,059.88	2,359.88	2,359.88	3,109.88	5,550.00	6,752.00	6,822.00
5906	GIS	89,371.22	24,828.75	34,379.11	38,914.18	40,065.42	42,045.51	34,220.54	28,239.24	25,080.87	29,200.00	38,944.00
	Total Computer	212,303.33	139,619.17	164,844.14	172,476.51	200,999.03	276,734.04	291,870.08	286,038.57	310,093.37	367,977.81	371,134.00
6122	Bad Debt Expense	0.00	250,000.00	0.00	0.00	245,149.93	12,112.35	630,223.86	(24,042.38)	212,182.78	0.00	0.00
6114	Insurance	245,065.89	278,915.05	343,603.29	341,240.68	358,209.00	383,826.53	413,766.62	434,325.68	460,080.91	510,600.00	591,400.00
6120	Grants	0.00	0.00	0.00	631,753.16	524,871.32	732,672.04	731,174.64	1,162,315.66	296,215.05	366,000.00	154,000.00
6208	NYS Administrative Asse...	122,000.00	122,000.00	122,000.00	122,000.00	122,000.00	122,000.00	122,000.00	122,000.00	122,000.00	125,050.00	125,050.00
7032	Depreciation	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	8,869,412.83	10,221,900.00	12,209,200.00
7002	Amortization	(21,732.84)	(9,549.45)	(33,949.61)	24,366.72	24,366.72	24,366.72	24,366.75	24,366.78	26,943.00	30,400.00	30,400.00
6202	Interest Expense	410,899.38	267,478.61	259,029.17	343,344.28	335,702.03	322,626.62	517,767.83	659,482.06	640,745.54	778,101.00	1,053,965.00
7170	Bond Issuance Costs	0.00	0.00	173,545.29	0.00	0.00	0.00	128,847.57	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	51,306.45	75,000.00
	Total Expenses	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	28,970,632.85	33,609,500.35	36,717,053.00
	Change in Net Position	8,629,181.91	2,389,657.28	1,570,779.71	1,563,106.30	(1,737,460.31)	1,008,708.69	785,911.32	(3,992,024.60)	(2,799,667.18)	(5,367,162.35)	(6,635,095.00)

**Administration
Change In Net Assets**

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
	Grant Revenue											
4183	NY State Grants	\$64,834.40	\$15,516.80	\$7,998.00	\$6,690.00	\$0.00	\$5,175.00	\$8,916.25	\$5,851.25	\$3,952.50	\$5,000.00	\$0.00
	Total Grant Revenue	64,834.40	15,516.80	7,998.00	6,690.00	0.00	5,175.00	8,916.25	5,851.25	3,952.50	5,000.00	0.00
	Other Income											
4164	Miscellaneous	82,312.04	89,490.01	111,356.23	112,829.61	145,898.80	169,865.86	192,300.65	191,828.79	197,541.54	191,700.00	178,900.00
	Total Other Income	82,312.04	89,490.01	111,356.23	112,829.61	145,898.80	169,865.86	192,300.65	191,828.79	197,541.54	191,700.00	178,900.00
4201	Gain on Sale of Assets	0.00	15,188.21	43,900.00	37,551.84	23,100.00	49,163.68	34,266.40	19,432.75	5,300.00	35,000.00	104,000.00
	Interest Income											
4102	Investment Interest Income	17,324.17	118,921.88	175,147.77	182,432.87	215,924.56	310,346.81	302,999.95	115,152.82	81,065.19	79,219.00	228,580.00
4202...	Mark to Market Adjustment	0.00	20,022.44	(15,580.30)	(114,133.01)	(76,561.41)	94,113.50	87,766.80	(1,821.42)	(72,695.00)	0.00	0.00
	Total Interest Income	17,324.17	138,944.32	159,567.47	68,299.86	139,363.15	404,460.31	390,766.75	113,331.40	8,370.19	79,219.00	228,580.00
	Total Income	164,470.61	259,139.34	322,821.70	225,371.31	308,361.95	628,664.85	626,250.05	330,444.19	215,164.23	310,919.00	511,480.00
	Salaries											
	Administrative Wages	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	1,182,517.09	1,246,830.00	1,310,579.00
	Engineering Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,233.77	0.00	0.00	0.00
	WQ Wages	0.00	0.00	0.00	69.28	0.00	0.00	813.31	0.00	0.00	0.00	0.00
5002 -...	Overtime Wages	190.50	0.00	617.25	93.29	149.00	541.76	876.63	22.36	428.95	2,500.00	1,000.00
	Total Salaries	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	1,182,946.04	1,249,330.00	1,311,579.00
	Fringe Benefits											
5031 -...	FICA Expense	3,562.37	2,564.52	2,509.48	3,221.97	3,399.65	58,503.82	75,927.52	82,633.13	82,039.66	86,036.00	88,704.00
5032 -...	Pension Expense	10,807.24	7,301.51	4,922.56	10,477.51	9,899.49	114,602.92	162,517.64	309,626.32	70,567.53	107,372.00	131,131.00
5038 -...	VDC Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,160.64	8,102.00	8,446.00
5033...	Health Insurance	2,302.99	1,266.86	1,534.71	650.00	600.00	71,594.40	123,701.58	107,815.20	118,178.49	122,173.00	151,047.00
5041...	Retiree Health Insurance	29,447.50	43,417.43	47,574.27	54,609.12	47,399.91	53,275.34	59,297.81	67,705.02	74,048.52	95,162.00	122,409.00
5034...	Workers Comp	289.11	231.20	542.71	138.97	122.23	1,789.73	3,379.30	1,485.30	1,760.75	1,836.00	1,936.00
5035 -...	Disability Insurance	11.28	5.04	8.04	8.13	8.49	708.82	891.78	1,011.56	2,695.77	3,377.00	3,377.00
5036	Unemployment	5,794.35	1,704.96	9,669.00	797.50	0.00	0.00	0.00	6,592.94	0.00	13,000.00	10,000.00
5042 -...	Post Retire Overhead	2,410.63	1,454.78	2,219.42	2,033.60	2,136.46	75,466.33	(30,397.60)	(62,244.64)	(55,398.36)	80,685.00	80,730.00
5051	Benefit Admin. Fees	7,691.47	7,238.99	7,393.08	7,886.36	8,378.68	9,603.12	9,585.55	10,391.17	12,136.48	9,800.00	10,780.00
5054	Employee Physicals & Scr...	330.00	434.00	823.00	554.00	304.25	22.00	1,141.25	1,738.00	547.75	1,842.00	1,000.00
	Total Fringe Benefits	62,646.94	65,619.29	77,196.27	80,377.16	72,249.16	385,566.48	406,044.83	526,754.00	319,737.23	529,385.00	609,560.00
	Operations & Maintenance											
5134	Maintenance Contracts	4,509.09	4,527.60	5,111.88	6,395.51	3,087.51	2,587.30	2,132.57	1,070.52	2,269.43	2,800.00	3,266.00
5403	Safety Equipment & Supplies	0.00	4,486.33	4,896.53	3,883.77	5,029.88	6,892.65	3,650.49	13,957.00	5,470.13	7,110.00	4,604.00
6106	Annual Report	0.00	6,925.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total O & M	4,509.09	15,939.39	10,008.41	10,279.28	8,117.39	9,479.95	5,783.06	15,027.52	7,739.56	9,910.00	7,870.00

**Administration
Change In Net Assets**

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
	Office & Administrative											
5053	Misc Employee Costs	3,924.76	2,451.62	4,018.77	4,942.86	5,495.00	9,371.47	4,934.93	4,767.81	3,176.60	5,063.00	6,495.00
5102	Office Rent	58,372.97	58,173.30	55,545.18	55,530.74	55,653.05	68,348.80	74,216.84	108,150.80	121,901.95	122,127.00	120,006.00
5104	Office Supplies	7,683.44	8,512.83	6,902.05	8,436.41	8,919.93	5,253.65	8,311.19	9,933.33	5,895.00	9,000.00	6,000.00
5110	Postage & Shipping	5,160.22	5,315.65	5,351.29	5,161.69	5,167.06	5,424.97	5,211.02	5,218.26	6,624.00	6,908.00	7,909.00
5112	Telephone	2,447.74	3,022.30	2,498.11	2,622.37	2,735.65	3,022.73	3,656.44	2,907.13	3,429.55	4,169.00	4,864.00
5114	Cellular Services	2,520.00	2,659.98	2,510.00	1,411.61	1,826.81	2,320.00	4,328.14	5,498.57	5,029.35	5,100.00	5,400.00
5118	Other Communications	10,414.42	11,453.92	10,348.80	7,382.42	7,315.09	8,089.39	8,003.76	9,392.82	9,042.45	9,720.00	9,720.00
5120	Dues & Subscriptions	3,993.80	3,038.67	3,409.00	3,343.60	4,049.20	4,393.20	4,844.48	3,075.00	2,045.08	4,415.00	3,000.00
5122	Public Info & Advertising	1,312.47	1,875.00	1,149.75	1,054.59	493.74	1,708.67	3,677.34	8,991.73	2,546.52	4,680.00	4,680.00
5123	Promotional Materials	5,818.62	2,136.73	11,101.90	1,595.00	4,951.54	2,939.25	2,327.01	0.00	1,583.78	5,500.00	4,500.00
5130	Office Equipment	0.00	853.70	0.00	5,532.45	12,151.64	0.00	6,079.67	3,966.54	10,000.38	19,000.00	2,000.00
5170	Other Office Expenses	701.28	710.66	3,875.76	6,082.00	3,531.69	420.00	1,075.10	986.20	3,520.86	1,518.00	1,306.00
5173	Credit Card Processing Fees	0.00	0.00	0.00	0.00	0.00	836.17	623.59	523.60	523.60	82.00	0.00
5202	Employee Mileage Reimbu...	4,850.30	5,084.79	5,574.11	4,055.20	4,902.73	3,396.84	4,821.13	1,040.84	1,948.24	3,200.00	3,200.00
5204	Empl. Meals & Incidental	2,065.00	3,688.54	2,084.84	1,511.37	1,259.51	384.37	1,697.23	0.00	42.00	1,500.00	500.00
5206	Empl. Lodging	990.05	2,622.41	2,223.20	2,654.00	2,646.91	1,286.00	3,102.00	0.00	0.00	1,320.00	500.00
5270	Travel & Meeting Expense	392.05	1,945.35	2,332.47	2,492.45	2,508.72	1,689.34	2,664.83	2,270.10	3,388.00	4,000.00	4,000.00
5312	Continuing Education	1,127.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,200.00	0.00
5370	Training & Development	12,237.35	16,329.41	16,372.81	9,704.00	7,201.00	10,704.81	13,870.30	3,662.65	5,158.65	10,897.00	12,400.00
5402	Employee Uniforms	0.00	0.00	576.00	678.00	822.00	168.00	981.09	1,143.00	1,084.86	1,425.00	1,425.00
5404	Safety Training	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.95	7,020.00	13,000.00	16,718.00
5508	Cleaning Services	3,437.50	3,640.00	3,500.00	3,640.00	3,810.00	3,640.00	3,880.00	9,650.00	11,440.00	12,860.00	11,830.00
5570	Other General Expense	0.00	(20.52)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6102	Board Member Travel & Ex...	351.36	766.20	2,319.15	819.44	641.18	827.44	650.84	876.65	646.35	1,200.00	1,200.00
6104	Sponsorships	4,420.00	2,710.00	2,600.00	1,000.00	3,284.00	3,080.00	8,982.00	2,000.00	5,000.00	7,080.00	6,150.00
	Total Office & Admin	132,220.33	136,970.54	144,293.19	129,650.20	139,366.45	137,305.10	167,938.93	184,060.98	211,047.22	255,964.00	233,803.00
	Professional Fees											
5924	Legal	16,687.54	29,540.57	25,313.37	15,504.03	16,995.39	33,862.06	23,857.20	59,208.75	27,352.50	30,104.00	32,255.00
5926	Investment Banking Fees	5,498.94	5,527.27	6,680.78	7,068.59	7,116.89	7,636.85	7,334.96	6,410.21	6,572.98	6,000.00	5,900.00
5928...	Accounting Fees	40,100.00	39,500.00	37,000.00	34,000.00	38,500.00	34,000.00	38,900.00	37,500.00	37,700.00	44,100.00	45,100.00
5970	Consulting	42,518.75	12,250.00	4,184.19	10,750.00	10,281.00	0.00	10,161.50	72,767.09	56,745.00	16,100.00	10,050.00
	Total Professional Fees	104,805.23	86,817.84	73,178.34	67,322.62	72,893.28	75,498.91	80,253.66	175,886.05	128,370.48	96,304.00	93,305.00
	Automobile											
5601	Auto/Light Truck Rep. & M...	736.10	706.23	980.18	977.95	277.38	485.07	651.26	1,018.33	379.57	6,017.55	1,929.00
5602	Auto/Light Truck Fuel	857.03	430.33	671.38	341.09	286.74	215.66	198.85	0.00	15.88	1,425.00	201.00
	Total Automobile	1,593.13	1,136.56	1,651.56	1,319.04	564.12	700.73	850.11	1,018.33	395.45	7,442.55	2,130.00

**Administration
Change In Net Assets**

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
	Computer											
5124	Computer Equipment	13,657.80	13,087.64	6,025.73	14,489.87	10,832.00	37,427.13	25,637.00	54,193.32	23,369.65	38,320.00	45,640.00
5126	Computer Maintenance	0.00	329.09	968.98	6,384.63	31,249.38	1,713.75	12,273.00	4,965.19	1,080.00	8,500.00	8,500.00
5128	Programming & Software	43,896.28	61,070.23	68,832.28	50,501.67	47,305.65	92,098.49	103,221.79	103,408.16	145,787.87	162,590.00	154,474.00
5129	ECMS Expense	19,683.98	20,000.00	19,166.00	17,501.39	16,585.00	18,112.55	18,655.92	28,305.61	28,974.75	29,000.00	41,000.00
6108	Web Page Design & Maint...	1,108.13	993.38	1,317.63	7,175.87	10,059.88	2,359.88	2,359.88	2,359.88	4,800.00	6,002.00	6,072.00
5906	GIS	66,068.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Computer	144,414.19	95,480.34	96,310.62	96,053.43	116,031.91	151,711.80	162,147.59	193,232.16	204,012.27	244,412.00	255,686.00
6114	Insurance	11,977.45	14,783.83	15,713.56	16,605.58	18,274.17	17,462.94	17,614.61	18,663.11	18,996.75	18,500.00	19,300.00
6190...	Admin Allocation	(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)	(2,104,877.09)	(2,321,707.00)	(2,404,824.00)
7032	Depreciation	126,221.16	157,438.18	162,336.50	183,982.11	216,299.05	224,925.68	248,337.72	254,175.20	226,395.86	254,100.00	300,200.00
6901	Contingency	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,621.45	30,000.00
	Total Expenses	277,390.50	243,490.06	210,686.88	316,633.72	277,765.40	178,452.84	238,349.63	352,313.04	194,763.77	364,262.00	458,609.00
	Change in Net Position	(112,919.89)	15,649.28	112,134.82	(91,262.41)	30,596.55	450,212.01	387,900.42	(21,868.85)	20,400.46	(53,343.00)	52,871.00

**Materials Management
Change In Net Assets**

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
	Customer Billings											
4001	Customer Billings	\$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	\$7,942,876.21	\$7,200,606.00	\$7,127,181.00
4006	Replacement Reserve Tip I...	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	417,202.19	1,173,150.00	1,438,650.00
4007	Liner Reserve Tip Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	287,499.60	1,407,780.00	1,918,200.00
4008	Closure Reserve Tip Income	454,493.63	481,679.48	445,252.16	551,771.84	446,158.48	553,546.64	454,342.10	413,402.36	656,160.88	821,205.00	839,212.00
4012	Capital Reserve Tip Income	0.00	0.00	0.00	551,771.84	1,059,626.40	830,319.96	454,342.10	258,376.49	0.00	0.00	0.00
4013	Landfill Gas Tip Income	0.00	0.00	0.00	551,771.84	446,158.48	553,546.64	454,342.10	0.00	0.00	0.00	0.00
	Total Customer Billings	7,962,023.38	8,387,200.91	8,756,354.54	9,453,172.62	8,636,136.29	9,290,121.60	9,093,188.76	8,526,460.21	9,303,738.88	10,602,741.00	11,323,243.00
	Waste Diversion Revenue											
4050	RTS Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89,211.54	93,600.00	0.00
4060	Recycling Revenue - Tires	0.00	0.00	0.00	0.00	0.00	0.00	0.00	153,390.72	0.00	0.00	0.00
4061	Recycling Revenue - Mattr...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100,908.00	111,561.50	95,000.00	0.00
	Total Waste Diversion Re...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	254,298.72	200,773.04	188,600.00	0.00
	Grant Revenue											
4183	NY State Grants	1,008,271.03	247,648.17	654,114.77	22,727.80	295,747.13	73,019.14	0.00	248,245.15	43,946.70	74,108.00	97,975.00
	Total Grant Revenue	1,008,271.03	247,648.17	654,114.77	22,727.80	295,747.13	73,019.14	0.00	248,245.15	43,946.70	74,108.00	97,975.00
	Other Income											
4164	Miscellaneous	29,457.97	12,607.28	25,043.63	119,856.99	18,552.30	19,516.65	50,143.61	22,266.89	7,442.13	25,000.00	10,000.00
4166	LFGTE Revenue	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	546,831.81	577,180.00	540,884.00
4190	Recovery of Bad Debts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	314.52	0.00	0.00
	Total Other Income	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	554,588.46	602,180.00	550,884.00
4201	Gain on Sale of Assets	0.00	17,900.00	54,926.00	44,461.14	6,100.00	41,710.00	47,025.00	62,033.39	8,200.00	95,000.00	120,000.00
	Interest Income											
4106...	Trustee Interest	(107,135.66)	332,637.62	263,501.22	360,382.93	257,996.41	285,843.85	375,959.79	61,628.25	11,563.33	191.00	46,209.00
4108	Reserve Interest	1,095.91	38,410.14	42,866.89	65,670.09	90,148.45	112,475.54	131,211.11	68,543.39	65,833.81	67,282.00	94,765.00
4116	Replace Reserve Interest I...	3,467.31	52,872.58	81,064.52	55,166.00	82,315.65	115,189.10	123,604.30	104,868.01	52,823.67	31,319.00	157,642.00
4117	Liner Reserve Interest Inco...	(44,240.79)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17,478.34	60,770.00	118,129.00
4118	Closure Reserve Interest In...	(102,791.81)	113,702.22	110,808.41	145,353.65	140,666.78	171,980.27	186,047.91	111,351.07	85,499.79	90,037.00	250,056.00
4119	Post Close Interest Income	(73,007.09)	139,753.77	123,603.20	149,663.97	139,638.84	156,633.68	163,850.95	71,137.45	57,354.92	67,922.00	188,639.00
4120	Wetlands Mitigation Interes...	0.00	3,083.66	16,979.52	23,609.66	32,406.29	37,890.62	39,965.97	19,706.23	7,868.97	95.00	3,551.00
4202...	Mark to Market Adjustment	0.00	638,254.76	108,429.61	(718,901.59)	(225,216.60)	379,903.56	472,652.33	(211,331.64)	(914,547.97)	0.00	0.00
	Total Interest Income	(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	(616,125.14)	317,616.00	858,991.00
	Total Income	10,059,603.47	11,042,875.46	11,263,462.06	10,400,262.73	10,232,749.70	11,265,698.67	11,340,860.54	9,864,888.51	9,495,121.94	11,880,245.00	12,951,093.00
	Salaries											
	Administrative Wages	287,015.78	322,468.61	313,819.28	276,446.32	299,822.14	0.00	0.00	0.00	0.00	0.00	0.00
	Engineering Wages	169,739.26	168,167.88	150,888.59	114,534.43	91,539.52	111,614.53	45,616.86	127,016.90	174,139.38	172,363.00	180,507.00

**Materials Management
Change In Net Assets**

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
	Telecom Wages	1,670.48	0.00	6,744.38	24,707.46	31,558.30	31,077.15	0.00	0.00	0.00	0.00	0.00
	Regional Development Wa...	0.00	0.00	1,057.60	77.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MMF Wages	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	1,264,454.67	1,523,735.00	1,562,825.00
	WQ Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,766.20	0.00	0.00
5002 -...	Overtime Wages	34,066.56	20,316.39	16,459.65	23,286.32	31,121.45	33,399.06	20,081.22	21,153.47	35,220.03	35,898.00	33,260.00
5005	On-Call Stipend	7,800.00	7,800.00	7,950.00	7,500.00	7,950.00	7,800.00	7,650.00	7,800.00	7,500.00	7,800.00	7,800.00
	Total Salaries	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	1,483,080.28	1,739,796.00	1,784,392.00
	Fringe Benefits											
5031 -...	FICA Expense	103,844.68	106,187.51	116,547.14	113,510.28	118,970.82	101,889.19	98,631.15	104,096.59	105,129.18	111,085.00	114,709.00
5032 -...	Pension Expense	288,137.66	278,135.33	203,150.59	317,213.43	310,668.11	177,994.17	195,455.15	478,120.26	113,523.50	190,361.00	215,811.00
5038 -...	VDC Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	367.50	2,029.00	3,051.00
5033...	Health Insurance	192,011.23	196,722.99	214,240.16	176,888.78	185,144.36	209,286.54	238,013.50	244,879.79	220,002.90	252,547.00	284,932.00
5034...	Workers Comp	57,271.06	68,293.62	83,317.37	74,785.06	83,532.21	83,291.57	100,036.23	59,785.58	78,174.87	85,020.00	76,886.00
5035 -...	Disability Insurance	953.61	1,019.31	1,017.77	1,229.26	1,249.94	1,062.38	1,079.30	889.59	4,503.16	6,195.00	5,901.00
5042 -...	Post Retire Overhead	175,341.24	167,821.34	166,838.75	174,349.51	176,587.74	140,385.23	137,716.12	139,251.03	124,471.20	142,574.00	141,071.00
5054	Employee Physicals & Scr...	3,726.00	4,309.00	6,164.92	4,220.00	5,125.00	7,100.20	8,202.10	3,175.25	6,610.65	9,000.00	8,000.00
	Total Fringe Benefits	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	652,782.96	798,811.00	850,361.00
	Operations & Maintenance											
5062	Third Party Temporary - O&M	92,951.96	96,042.31	16,116.21	18,033.78	18,657.42	17,526.60	34,898.43	0.00	0.00	20,796.40	23,520.00
5403	Safety Equipment & Supplies	10,977.18	10,114.39	11,919.05	12,211.28	11,875.75	11,874.05	10,679.78	10,409.98	14,594.27	14,000.00	14,000.00
5702	Large Equipment Parts	88,560.69	112,323.71	88,818.86	86,474.99	93,366.55	84,147.36	84,352.14	92,926.39	115,059.31	110,000.00	120,000.00
5703	Small Equipment	0.00	0.00	0.00	29,619.81	29,673.56	21,332.71	13,198.90	15,397.95	3,381.26	30,000.00	30,000.00
5704	O&M Supplies	14,123.51	12,627.35	15,052.60	14,080.70	19,638.23	11,823.67	13,927.00	10,320.69	15,335.39	20,000.00	20,000.00
5708	Fuels	271,176.07	254,296.27	144,776.22	150,760.54	205,141.08	234,408.47	214,111.53	158,281.36	296,470.09	486,000.00	450,000.00
5710	Lubricants	14,310.33	12,567.90	13,801.24	17,407.97	15,138.23	11,209.22	9,044.37	7,789.25	11,526.02	19,000.00	15,000.00
5712	Purchased Maintenance &...	45,929.32	46,773.01	51,850.63	38,701.31	71,304.95	53,903.29	89,927.55	74,590.76	63,953.40	85,000.00	90,000.00
5716	Equipment Rental	4,016.83	1,910.97	11,432.82	495.00	5,469.48	8,778.00	6,329.10	0.00	14,933.34	19,000.00	20,000.00
5718	Tires	14,920.27	6,444.96	5,261.83	12,393.08	15,284.48	19,128.26	33,519.22	10,631.87	14,039.30	18,368.00	20,000.00
5770	Other Tool, Equip & O&M	1,759.81	1,839.39	2,000.00	1,979.24	1,999.64	2,467.18	2,499.61	2,493.59	3,245.99	5,000.00	5,000.00
5815	Chemicals	20,256.50	16,668.69	29,608.03	30,736.71	15,418.20	6,490.04	16,969.55	6,077.24	8,274.46	12,000.00	12,000.00
5818	Leachate System Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,512.57	14,775.50	10,000.00	10,000.00
5820	LFG Maintenance	45,300.74	38,564.44	42,508.17	47,634.34	50,752.63	73,306.64	65,440.49	32,755.63	54,052.37	50,000.00	50,000.00
5870	Natural Habitat Enhancem...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47,676.00	52,216.00	53,000.00
5904	SCADA	5,687.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5932	Monitoring & Testing	67,274.93	69,544.29	88,813.95	94,263.58	90,541.81	94,290.06	114,077.01	101,294.07	161,473.91	178,982.50	180,000.00
6008	Contract Hauling	20,676.25	9,800.00	960.00	23,037.50	21,565.00	26,528.75	12,065.00	19,617.50	918.00	15,000.00	15,000.00
	Total O & M	717,921.95	689,517.68	522,919.61	577,829.83	665,827.01	677,214.30	721,039.68	548,098.85	839,708.61	1,145,362.90	1,127,520.00
	Recycling Transfer Station											
5001-...	Material Reprocessing Wa...	0.00	0.00	0.00	0.00	0.00	0.00	66,144.00	147,843.04	186,106.63	113,029.00	0.00

**Materials Management
Change In Net Assets**

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
5002-...	Material Reprocessing OT	0.00	0.00	0.00	0.00	0.00	0.00	464.58	7,177.30	11,223.84	0.00	0.00
5031-...	FICA Expense	0.00	0.00	0.00	0.00	0.00	0.00	4,767.10	11,186.95	13,764.01	7,384.00	0.00
5032-...	Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	5,709.87	15,851.04	24,441.72	12,370.00	0.00
5033-...	Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00	12,978.28	14,789.23	21,708.96	16,503.00	0.00
5034-...	Workers Comp	0.00	0.00	0.00	0.00	0.00	0.00	7,507.88	13,793.59	15,974.47	8,920.00	0.00
5035-...	Disability Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	154.72	413.12	479.00	0.00
5042-...	Post Retire Overhead	0.00	0.00	0.00	0.00	0.00	0.00	8,987.00	18,625.35	21,077.25	11,441.00	0.00
6300	RTS -Safety Equipment &...	0.00	0.00	0.00	0.00	0.00	0.00	1,853.43	2,222.10	2,020.63	1,500.00	0.00
6305	RTS - Large Equipment Parts	0.00	0.00	0.00	0.00	0.00	0.00	3,522.38	5,758.87	3,893.17	6,632.00	0.00
6310	RTS - Small Equipment	0.00	0.00	0.00	0.00	0.00	0.00	6,130.99	3,898.96	670.83	434.00	0.00
6315	RTS - O&M Supplies	0.00	0.00	0.00	0.00	0.00	0.00	10,502.05	3,519.12	1,238.14	1,500.00	0.00
6320	RTS - Fuels	0.00	0.00	0.00	0.00	0.00	0.00	2,287.67	5,453.91	5,752.00	5,000.00	0.00
6325	RTS - Purchased Maintena...	0.00	0.00	0.00	0.00	0.00	0.00	4,936.81	5,735.40	5,053.71	219.00	0.00
6329	RTS - Disposal Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	158.54	0.00	0.00	0.00
6330	RTS - Contract Hauling	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89,945.00	11,572.50	5,000.00	0.00
6335	RTS - Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	128.62	297.27	233.55	200.00	0.00
6340	RTS - Cellular Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	270.00	0.00
6345	RTS - Other Communications	0.00	0.00	0.00	0.00	0.00	0.00	374.91	1,831.24	1,639.60	1,750.00	0.00
6350	RTS - Office Equipment Ma...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	375.00	0.00
6355	RTS - Employee Mileage R...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	200.00	0.00
6360	RTS - Employee Uniforms	0.00	0.00	0.00	0.00	0.00	0.00	368.24	1,152.07	1,438.98	750.00	0.00
6365	RTS - Gas & Electric	0.00	0.00	0.00	0.00	0.00	0.00	3,120.48	4,225.67	10,218.91	4,500.00	0.00
6370	RTS - Propane	0.00	0.00	0.00	0.00	0.00	0.00	4,425.57	5,215.68	8,255.43	4,000.00	0.00
6375	RTS - Building Supplies	0.00	0.00	0.00	0.00	0.00	0.00	1,387.35	199.99	67.46	0.00	0.00
6380	RTS - Site Supplies	0.00	0.00	0.00	0.00	0.00	0.00	706.59	55.66	0.00	750.00	0.00
6385	RTS - Building Maintenanc...	0.00	0.00	0.00	0.00	0.00	0.00	1,688.07	1,665.87	0.00	350.00	0.00
6390	RTS - Site Maintenance &...	0.00	0.00	0.00	0.00	0.00	0.00	3,020.59	470.00	2,360.00	1,400.00	0.00
6395	RTS - Auto/Light Truck Rep...	0.00	0.00	0.00	0.00	0.00	0.00	450.00	0.00	0.00	575.00	0.00
6400	RTS - Auto/Light Truck Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	383.98	573.73	375.00	0.00
	Total Recycling Transfer...	0.00	0.00	0.00	0.00	0.00	0.00	151,462.46	361,610.55	349,698.64	205,906.00	0.00
	Waste Diversion											
5125	Promotional Materials - RRR	70,734.66	79,246.01	50,951.05	57,558.24	55,024.60	25,396.88	50,463.18	31,934.45	52,350.30	17,568.37	30,000.00
6009	Household Hazardous Waste	58,501.32	54,845.38	46,006.20	54,745.32	57,795.30	68,422.72	66,479.75	58,466.60	75,498.80	89,999.98	100,000.00
6011	Recycling Incentive	175,000.00	0.00	0.00	27,135.85	26,400.70	49,019.45	64,894.10	54,593.40	56,589.30	53,000.00	0.00
6012	Recycling Incentive-County...	0.00	0.00	0.00	0.00	310,533.85	0.00	337,679.93	312,972.50	130,604.57	0.00	0.00
6013	CRT Recycling	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	0.00	0.00
6017	Book Debinding	0.00	0.00	0.00	0.00	6,000.00	6,086.31	5,369.63	3,231.51	3,060.00	7,500.00	7,500.00
6018	Mattress Recycling - All Co...	0.00	0.00	0.00	0.00	0.00	42,494.00	171,825.00	312,963.00	363,346.70	360,000.00	300,000.00
6019	Fort Drum - Public Partners...	0.00	0.00	0.00	0.00	18,262.36	17,308.80	0.00	0.00	0.00	0.00	0.00
6020	Waste Audit	0.00	0.00	0.00	0.00	0.00	0.00	34,000.00	0.00	0.00	0.00	0.00
6021	Regional Tire Recycling	0.00	0.00	0.00	0.00	0.00	0.00	53,393.76	147,813.64	0.00	0.00	0.00

**Materials Management
Change In Net Assets**

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
	Total Waste Diversion	304,235.98	160,330.34	250,331.25	284,684.86	586,466.21	304,510.56	888,503.52	968,153.06	681,449.67	528,068.35	437,500.00
6002	Sewage Treatment	237,847.41	271,907.65	232,389.99	283,333.24	391,618.80	339,155.36	335,294.80	220,389.66	322,478.14	594,918.00	650,000.00
6016...	Closure & Post Closure C...	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	798,347.34	1,157,483.00	1,460,136.00
6006	Host Community Benefits	642,350.97	695,645.89	712,175.92	884,301.09	735,924.92	928,647.88	772,063.15	719,411.08	795,855.61	872,964.00	994,347.00
6007	LFGTE Revenue Sharing	83,636.32	21,372.03	0.00	0.00	9,197.36	0.00	0.00	0.00	37,809.53	0.00	61,720.00
	Office & Administrative											
5053	Misc Employee Costs	526.00	501.00	856.50	431.20	1,083.00	582.23	751.99	0.00	0.00	1,500.00	1,000.00
5104	Office Supplies	4,288.15	3,385.12	4,130.92	3,530.36	2,710.83	2,850.59	1,367.02	2,983.43	3,597.14	5,000.00	5,000.00
5112	Telephone	5,979.98	5,600.80	6,200.82	6,388.13	6,560.51	6,837.33	7,537.05	7,397.32	7,691.05	7,448.00	7,279.00
5114	Cellular Services	6,031.44	6,242.77	6,531.61	6,810.00	6,845.25	7,624.72	6,932.37	7,206.66	6,882.07	7,930.00	9,700.00
5120	Dues & Subscriptions	1,744.95	1,534.95	1,703.83	2,534.95	1,836.60	1,539.00	1,981.99	1,461.50	2,839.00	3,000.00	3,000.00
5122	Public Info & Advertising	589.95	1,370.00	750.92	1,839.13	2,801.97	3,226.52	1,333.72	1,035.75	1,229.85	14,206.00	5,000.00
5123	Promotional Materials	5,280.34	7,478.07	5,644.21	8.10	5,972.59	6,819.68	5,187.79	3,310.00	0.00	2,000.00	5,000.00
5130	Office Equipment	668.94	0.00	7,435.17	395.00	56.91	0.00	210.67	1,484.08	787.33	6,000.00	6,000.00
5132	Office Equip Maintenance	971.25	751.17	1,085.68	540.00	540.00	0.00	529.20	529.20	568.32	1,200.00	1,200.00
5202	Employee Mileage Reimbu...	2,014.08	1,717.79	2,586.52	2,314.96	1,351.90	1,433.30	1,011.26	668.49	6,421.98	7,500.00	7,500.00
5204	Empl. Meals & Incidental	506.10	294.40	711.39	598.80	290.08	93.83	35.47	0.00	140.13	1,800.00	1,800.00
5206	Empl. Lodging	2,240.00	2,017.00	2,558.00	3,476.84	3,488.57	2,633.20	1,894.00	0.00	357.00	4,800.00	4,800.00
5270	Travel & Meeting Expense	223.74	359.75	128.99	0.00	0.00	9.00	0.00	0.00	0.00	750.00	0.00
5312	Continuing Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,535.00	1,100.00	0.00
5370	Training & Development	2,830.90	1,869.50	2,008.70	3,929.00	6,906.85	5,358.23	2,090.41	300.00	8,245.50	9,500.00	8,500.00
5402	Employee Uniforms	16,307.47	15,777.80	19,197.00	15,391.84	13,751.95	10,781.71	13,806.50	11,467.43	11,726.70	15,000.00	15,000.00
5508	Cleaning Services	7,200.00	7,280.00	4,031.25	4,625.00	9,225.00	10,657.50	9,540.00	12,400.00	12,320.00	15,000.00	15,000.00
5570	Other General Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,800.00
6210	Trustee Fees	11,942.00	9,773.60	10,801.60	9,926.60	9,026.60	6,766.20	3,500.00	7,000.00	7,000.00	7,500.00	7,500.00
	Total Office & Admin	69,345.29	65,953.72	76,363.11	62,739.91	72,448.61	67,213.04	57,709.44	57,243.86	73,341.07	111,234.00	105,079.00
	Utilities											
5801	Waste Oil	399.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5802	Gas & Electric	78,766.19	53,463.86	39,633.01	39,487.83	39,683.29	38,036.28	34,773.66	38,186.54	49,881.46	40,000.00	50,000.00
5803	Propane	26,700.00	18,572.02	13,228.78	18,113.51	24,217.32	21,854.09	16,366.84	19,088.30	35,417.35	30,000.00	40,000.00
	Total Utilities	105,865.59	72,035.88	52,861.79	57,601.34	63,900.61	59,890.37	51,140.50	57,274.84	85,298.81	70,000.00	90,000.00
	Materials & Supplies											
5806	Building Supplies	2,452.34	3,836.63	5,611.74	5,251.80	4,898.99	3,297.70	3,531.01	3,465.56	4,862.84	7,000.00	7,000.00
5810	Site Supplies	32,767.65	14,740.30	21,600.63	19,869.79	31,580.89	34,694.60	13,356.26	5,158.07	25,990.46	40,000.00	30,000.00
5824	Sand, Gravel & Stone	126,291.86	134,812.27	149,950.89	149,066.67	174,466.26	199,892.60	195,500.03	199,992.43	219,838.49	250,000.00	250,000.00
5826	Seed & Mulch	6,734.00	19,183.70	29,288.41	21,957.43	26,094.04	22,840.00	27,262.90	21,361.00	36,228.00	41,087.60	40,000.00
	Total Materials & Supplies	168,245.85	172,572.90	206,451.67	196,175.69	237,040.18	260,724.90	239,650.20	229,977.06	286,919.79	338,087.60	327,000.00

**Materials Management
Change In Net Assets**

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
	Professional Fees											
5924	Legal	2,333.47	3,464.75	571.13	4,860.77	3,433.50	780.00	2,550.00	4,168.75	4,798.75	14,815.00	10,000.00
5926	Investment Banking Fees	12,883.92	12,168.96	12,845.36	13,874.28	14,324.96	14,714.17	14,974.87	17,089.17	17,529.52	25,145.00	25,311.00
5970	Consulting	13,817.27	11,569.56	2,465.88	3,000.00	2,635.00	2,635.00	180.00	2,245.00	40,998.22	7,781.00	10,000.00
	Total Professional Fees	29,034.66	27,203.27	15,882.37	21,735.05	20,393.46	18,129.17	17,704.87	23,502.92	63,326.49	47,741.00	45,311.00
	Repairs & Maintenance											
5804	Building Maintenance & Re...	7,429.10	16,110.23	20,940.24	16,315.07	20,032.51	23,629.17	22,771.36	21,091.25	10,891.94	15,000.00	15,000.00
	Total Repairs & Maintena...	7,429.10	16,110.23	20,940.24	16,315.07	20,032.51	23,629.17	22,771.36	21,091.25	10,891.94	15,000.00	15,000.00
	Automobile											
5603	Auto/Light Truck Rental/Le...	2,814.36	11,418.62	15,219.22	20,286.35	28,350.23	31,743.84	23,399.96	17,199.96	10,100.00	13,500.00	17,300.00
	Total Automobile	2,814.36	11,418.62	15,219.22	20,286.35	28,350.23	31,743.84	23,399.96	17,199.96	10,100.00	13,500.00	17,300.00
	Computer											
5124	Computer Equipment	4,037.10	1,711.20	8,874.81	7,985.47	6,080.61	1,762.53	8,116.28	9,635.25	18,511.67	20,100.00	7,500.00
5128	Programming & Software	7,434.05	3,662.44	3,662.44	10,485.74	4,834.62	15,053.93	5,039.84	5,239.06	5,296.85	7,700.00	6,090.00
6108	Web Page Design & Maint...	248.25	832.45	957.75	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5906	GIS	7,921.98	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Computer	19,641.38	6,206.09	13,495.00	20,971.21	10,915.23	16,816.46	13,156.12	14,874.31	23,808.52	27,800.00	13,590.00
6122	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	12,112.35	0.00	0.00	0.00	0.00	0.00
6114	Insurance	114,329.19	124,003.61	150,617.31	142,571.68	149,906.03	153,519.64	171,307.63	179,538.63	180,341.22	195,500.00	241,500.00
6190...	Admin Allocation	102,127.01	107,336.09	113,376.04	112,277.31	145,982.37	702,056.51	784,408.75	844,299.87	875,834.65	990,621.00	992,572.00
6191...	Engineering Allocation	0.00	22,445.62	32,477.25	27,748.58	26,709.39	31,394.55	19,175.02	29,918.32	29,912.74	32,661.00	45,350.00
6208	NYS Administrative Asse...	49,040.00	49,262.00	51,201.00	48,537.00	50,876.00	49,605.00	50,941.00	49,900.00	49,900.00	49,684.00	54,539.00
8901...	Water Quality Allocation	24,318.75	0.00	0.00	0.00	0.00	0.00	23.03	41.44	392.83	0.00	0.00
7032	Depreciation	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	4,218,072.45	5,204,200.00	5,819,000.00
7002	Amortization	(21,732.84)	(21,732.84)	(58,316.33)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6202	Interest Expense	250,032.66	145,155.61	160,336.87	267,664.72	269,080.67	258,319.74	453,588.02	600,079.00	583,939.41	623,994.00	603,663.00
7170	Bond Issuance Costs	0.00	0.00	173,545.29	0.00	0.00	0.00	128,847.57	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	5,685.00	20,000.00
	Total Expenses	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	12,453,290.70	14,769,016.85	15,755,880.00
	Change in Net Position	(340,004.83)	502,810.10	460,944.52	(1,081,811.76)	(2,061,885.31)	(132,633.30)	(518,176.14)	(1,416,760.41)	(2,958,168.76)	(2,888,771.85)	(2,804,787.00)

**Telecommunications
Change In Net Assets**

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
	Customer Billings											
4001	Customer Billings	\$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	\$5,609,952.58	\$5,667,789.00	\$5,541,823.00
4004	Dark Fiber Billings	64,410.00	59,325.83	64,410.00	64,410.00	64,410.00	128,896.68	541,561.92	494,356.87	560,768.33	744,397.00	676,484.00
	Total Customer Billings	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	6,170,720.91	6,412,186.00	6,218,307.00
	Grant Revenue											
4181	Federal Grant Income	2,341,578.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	225,000.00
4183	NY State Grants	676,629.00	250,000.00	300,030.00	2,222,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00	0.00
	Total Grant Revenue	3,018,207.81	250,000.00	300,030.00	2,222,000.00	0.00	100,000.00	0.00	0.00	0.00	0.00	225,000.00
	Other Income											
4164	Miscellaneous	44,607.44	20,511.86	61,800.85	57,076.19	57,320.58	51,594.67	58,051.63	16,498.40	7,191.16	47,050.00	47,050.00
	Total Other Income	44,607.44	20,511.86	61,800.85	57,076.19	57,320.58	51,594.67	58,051.63	16,498.40	7,191.16	47,050.00	47,050.00
4201	Gain on Sale of Assets	0.00	0.00	0.00	138.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest Income											
4102	Investment Interest Income	7,183.28	4,565.87	4,778.16	4,772.37	4,754.55	2,954.29	38,672.95	19,353.11	9,970.99	9,821.00	70,153.00
4108	Reserve Interest	26,148.80	94,689.24	147,495.23	174,237.48	162,805.01	183,088.28	232,789.01	94,383.65	52,306.86	49,895.00	192,703.00
4202...	Mark to Market Adjustment	0.00	60,411.51	(24,438.53)	(171,653.02)	(49,292.22)	65,245.33	119,234.09	(11,976.25)	(14,395.00)	0.00	0.00
	Total Interest Income	33,332.08	159,666.62	127,834.86	7,356.83	118,267.34	251,287.90	390,696.05	101,760.51	47,882.85	59,716.00	262,856.00
	Total Income	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	6,225,794.92	6,518,952.00	6,753,213.00
	Salaries											
	Administrative Wages	245,855.80	262,706.14	284,455.96	222,240.82	244,698.54	0.00	0.00	0.00	0.00	0.00	0.00
	Engineering Wages	71,039.06	68,788.35	56,337.30	27,452.78	13,074.67	32,148.16	26,749.74	33,855.63	43,048.13	39,583.00	39,344.00
	Telecom Wages	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	1,212,596.42	1,375,098.00	1,449,768.00
	Regional Development Wa...	0.00	0.00	1,073.79	77.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MMF Wages	444.19	0.00	1,948.28	0.00	0.00	0.00	0.00	2,802.61	16,434.92	0.00	22,198.00
	WQ Wages	63.08	0.00	0.00	0.00	0.00	69.63	0.00	0.00	0.00	0.00	0.00
5002 -...	Overtime Wages	1,748.25	654.09	970.17	1,040.98	2,389.78	2,228.90	2,376.15	1,630.14	1,658.86	2,500.00	5,460.00
	Total Salaries	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	1,273,738.33	1,417,181.00	1,516,770.00
	Fringe Benefits											
5031 -...	FICA Expense	78,403.90	82,393.15	83,482.04	83,095.67	91,639.50	90,341.28	86,810.21	90,975.14	93,102.14	99,049.00	105,279.00
5032 -...	Pension Expense	205,047.90	199,788.38	141,368.46	228,661.07	234,613.09	145,923.69	160,747.56	366,451.03	103,186.45	150,906.00	177,887.00
5038 -...	VDC Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	507.00	1,052.00
5033...	Health Insurance	55,896.37	74,269.70	78,596.25	67,609.37	75,064.95	87,304.55	90,959.35	90,371.25	91,738.09	120,046.00	135,109.00
5034...	Workers Comp	1,513.58	2,476.10	3,242.46	2,610.64	2,562.16	2,397.86	2,272.74	1,826.38	3,407.96	3,067.00	6,597.00
5035 -...	Disability Insurance	392.28	429.00	450.00	472.97	569.21	359.45	396.43	387.09	2,143.95	3,075.00	3,259.00
5042 -...	Post Retire Overhead	82,981.71	82,486.95	77,870.66	80,992.88	86,419.25	73,304.46	72,420.33	74,095.89	73,440.06	78,988.00	77,908.00
5054	Employee Physicals & Scr...	293.50	242.00	0.00	265.50	0.00	272.25	271.25	0.00	0.00	500.00	500.00

**Telecommunications
Change In Net Assets**

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
	Total Fringe Benefits	424,529.24	442,085.28	385,009.87	463,708.10	490,868.16	399,903.54	413,877.87	624,106.78	367,018.65	456,138.00	507,591.00
	Operations & Maintenance											
5062	Third Party Temporary - O&M	44,719.70	0.00	0.00	5,595.72	629.00	0.00	0.00	0.00	0.00	0.00	0.00
5133	Equipment Maintenance C...	146,566.49	163,336.63	164,228.55	212,019.74	228,567.53	224,922.32	308,874.87	239,188.10	187,191.39	306,594.00	290,594.00
5134	Maintenance Contracts	131,214.74	94,012.59	100,929.35	112,729.27	100,163.01	171,724.91	125,677.67	144,442.46	148,501.27	146,600.00	154,400.00
5135	Underground Locating	27,174.98	40,497.56	43,721.60	45,543.83	81,055.89	56,011.69	44,162.73	45,856.69	48,830.85	60,000.00	62,000.00
5403	Safety Equipment & Supplies	425.45	0.00	591.11	453.86	0.00	813.30	310.27	766.50	94.94	900.00	1,200.00
5704	O&M Supplies	3,316.32	2,771.33	2,904.84	4,153.40	1,096.33	2,602.61	4,612.32	1,902.42	4,081.18	4,500.00	5,500.00
5712	Purchased Maintenance &...	33,327.28	24,235.05	31,944.29	25,645.83	19,382.65	14,321.70	20,159.64	45,452.93	27,150.35	48,000.00	57,000.00
5720	Offnet Circuit Lease	195,014.40	244,034.79	326,326.10	374,863.48	384,515.98	486,374.44	566,865.33	595,636.25	640,974.15	842,564.00	965,696.00
5770	Other Tool, Equip & O&M	2,930.45	4,189.31	12,958.31	4,890.51	5,482.88	13,794.45	8,208.20	5,509.88	2,958.22	7,500.00	7,500.00
5830	Collo Expense	83,943.49	130,583.97	113,132.96	139,756.43	137,358.40	150,070.10	151,986.62	163,678.55	138,672.90	192,580.00	211,260.00
5832	Emergency Restoration	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	95,000.00	95,000.00
5834	Permitting	125.00	0.00	0.00	0.00	0.00	265.90	269.00	13,788.54	4,622.99	5,000.00	5,000.00
5835	NYS DOT Fee	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,387.00	11,761.00	10,000.00	10,000.00
5836	Pole Attachment Fees	179,938.74	204,204.29	168,414.89	229,651.30	224,000.27	204,544.82	261,486.12	347,508.58	290,706.43	306,117.00	291,717.00
5838	Conduit Lease	16,283.58	18,446.87	19,695.96	19,695.96	18,446.87	19,695.93	16,069.78	19,695.88	19,695.88	20,907.00	20,907.00
	Total O & M	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	1,525,241.55	2,046,262.00	2,177,774.00
	Office & Administrative											
5053	Misc Employee Costs	1,088.12	1,197.44	311.25	309.60	1,794.74	1,308.21	1,458.36	1,033.87	0.00	2,000.00	2,000.00
5102	Office Rent	33,949.04	34,148.71	44,046.32	44,060.78	43,938.47	44,385.20	46,725.20	42,858.99	29,820.00	27,420.00	3,480.00
5104	Office Supplies	1,637.24	1,294.31	972.06	1,804.47	1,628.90	1,905.47	2,199.31	1,212.47	485.86	1,200.00	1,200.00
5110	Postage & Shipping	221.48	96.37	122.21	237.66	197.44	97.44	234.38	291.80	136.46	900.00	1,500.00
5112	Telephone	9,378.11	9,778.27	9,881.24	10,348.30	10,608.34	11,482.03	11,602.42	11,101.61	11,926.47	11,650.00	11,900.00
5114	Cellular Services	4,754.24	5,198.67	3,887.76	5,217.98	5,127.54	6,408.05	5,793.42	5,877.40	5,295.12	5,500.00	7,000.00
5118	Other Communications	1,176.40	1,214.82	1,254.97	1,253.40	1,253.40	1,253.40	1,373.40	1,433.40	1,443.40	1,600.00	1,600.00
5120	Dues & Subscriptions	13.18	0.00	314.00	154.00	150.00	60.00	0.00	60.00	408.32	0.00	0.00
5122	Public Info & Advertising	531.43	1,230.00	0.00	642.11	650.00	1,671.60	0.00	1,914.00	375.00	2,000.00	2,000.00
5123	Promotional Materials	4,985.14	2,005.41	3,088.00	300.00	300.00	555.12	250.00	128.24	0.00	1,500.00	1,500.00
5130	Office Equipment	14,786.24	0.00	0.00	4,777.21	4,324.93	907.60	3,317.33	999.13	34.11	2,000.00	2,000.00
5170	Other Office Expenses	1,451.94	2,181.34	776.72	1,472.62	4,302.57	458.45	3,925.32	5,582.23	500.89	2,850.00	3,000.00
5172	Filing Fees	9,796.53	13,514.90	13,589.33	10,047.10	7,094.09	3,749.26	2,476.93	1,524.14	(130.91)	0.00	0.00
5202	Employee Mileage Reimbu...	10,372.12	5,690.24	2,201.30	489.03	1,888.01	2,387.13	1,107.06	128.80	3.36	1,740.00	1,566.00
5204	Empl. Meals & Incidental	17,866.53	10,275.00	13,497.00	6,509.24	7,766.33	8,532.94	5,309.98	656.62	2,086.21	6,000.00	3,000.00
5206	Empl. Lodging	19,093.00	12,121.00	15,146.00	9,552.60	16,518.43	17,653.23	10,358.34	1,867.64	3,974.25	7,500.00	4,000.00
5270	Travel & Meeting Expense	414.41	277.60	33.90	19.20	274.22	133.25	327.48	0.00	0.00	500.00	500.00
5312	Continuing Education	1,932.00	1,826.00	0.00	0.00	0.00	399.00	0.00	0.00	0.00	0.00	0.00
5370	Training & Development	3,032.90	6,052.39	5,146.16	0.00	638.95	188.95	7,978.86	749.00	849.00	9,300.00	9,300.00
5402	Employee Uniforms	354.25	290.67	821.15	1,192.31	1,018.00	21.00	912.00	774.00	618.00	1,225.00	1,225.00

**Telecommunications
Change In Net Assets**

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
5570	Other General Expense	698.78	0.00	0.00	0.00	150.00	813.20	0.00	599.10	0.00	0.00	2,000.00
	Total Office & Admin	137,533.08	108,393.14	115,089.37	98,387.61	109,624.36	104,370.53	105,349.79	78,792.44	57,825.54	84,885.00	58,771.00
	Utilities											
5802	Gas & Electric	0.00	3,048.09	2,333.82	2,462.28	3,095.97	3,595.32	3,411.23	3,598.17	6,243.89	5,000.00	6,000.00
	Total Utilities	0.00	3,048.09	2,333.82	2,462.28	3,095.97	3,595.32	3,411.23	3,598.17	6,243.89	5,000.00	6,000.00
	Professional Fees											
5924	Legal	11,631.00	19,422.75	12,060.00	11,500.00	17,939.41	12,360.00	19,215.00	111,846.25	9,870.00	22,500.00	25,000.00
5926	Investment Banking Fees	3,275.50	3,936.98	4,162.13	4,252.50	4,515.81	4,480.42	5,050.73	4,702.48	4,589.51	5,392.00	4,689.00
5970	Consulting	137.00	0.00	22,800.00	15,900.00	0.00	15,730.00	6,400.00	75,361.30	68,550.00	67,500.00	10,000.00
	Total Professional Fees	15,043.50	23,359.73	39,022.13	31,652.50	22,455.22	32,570.42	30,665.73	191,910.03	83,009.51	95,392.00	39,689.00
	Automobile											
5601	Auto/Light Truck Rep. & M...	7,205.60	3,854.58	5,365.44	3,587.04	13,434.32	7,627.56	12,328.02	11,748.51	8,985.05	12,000.00	12,000.00
5602	Auto/Light Truck Fuel	23,979.65	21,782.91	15,656.55	14,525.88	17,454.67	21,735.62	21,716.88	10,073.47	18,016.80	22,000.00	22,000.00
5603	Auto/Light Truck Rental/Le...	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	44,900.00	25,600.00
5605	Vehicle Ins	2,577.49	3,950.49	4,307.55	5,371.59	5,339.11	6,887.01	10,544.55	12,871.74	11,468.17	12,200.00	13,400.00
	Total Automobile	51,371.78	48,124.70	47,635.44	49,095.84	65,316.54	65,773.67	87,889.51	91,293.72	96,470.02	91,100.00	73,000.00
	Computer											
5124	Computer Equipment	8,948.65	2,565.84	3,250.90	3,407.29	7,990.97	4,900.89	4,611.95	9,773.32	5,668.97	9,500.00	8,000.00
5126	Computer Maintenance	0.00	0.00	0.00	549.03	350.00	1,168.00	0.00	0.00	0.00	0.00	0.00
5128	Programming & Software	7,271.05	100.00	270.77	1,201.15	7,344.73	20,202.18	11,546.71	18,025.86	26,693.72	22,045.00	24,214.00
5906	GIS	7,713.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Computer	23,932.94	2,665.84	3,521.67	5,157.47	15,685.70	26,271.07	16,158.66	27,799.18	32,362.69	31,545.00	32,214.00
6122	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	0.00	130,302.40	(3,242.29)	27,796.96	0.00	0.00
6114	Insurance	62,424.57	83,419.69	105,362.37	94,266.84	106,750.33	111,692.79	122,004.98	124,089.59	134,520.43	155,500.00	179,000.00
6190...	Admin Allocation	88,603.75	91,074.90	99,574.69	94,042.15	125,536.71	470,544.00	572,416.46	620,418.43	536,858.51	606,187.00	608,893.00
6191...	Engineering Allocation	0.00	15,489.83	20,768.23	17,429.55	15,007.94	20,732.59	13,644.31	12,726.07	13,354.51	12,252.00	12,661.00
6208	NYS Administrative Asse...	34,550.00	33,686.00	27,807.00	31,424.00	33,122.00	31,981.00	33,942.00	34,052.00	34,051.00	34,671.00	30,901.00
8901...	Water Quality Allocation	14,470.89	0.00	0.00	0.00	0.00	18.22	0.00	0.00	0.00	0.00	0.00
7032	Depreciation	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	3,624,999.96	3,710,100.00	4,734,400.00
6202	Interest Expense	14,878.46	0.00	0.00	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	25,000.00	25,000.00
	Total Expenses	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	7,813,491.55	8,771,213.00	10,002,664.00
	Change in Net Position	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)	(1,587,696.63)	(2,252,261.00)	(3,249,451.00)

**Water Quality
Change In Net Assets**

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
	Customer Billings											
4001	Customer Billings	\$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	\$6,138,104.69	\$7,239,097.00	\$7,291,629.00
4005	Capital Billings	328,602.32	308,397.56	307,727.72	307,498.76	307,037.44	278,566.88	277,287.52	274,263.88	278,586.76	275,812.00	271,067.00
	Total Customer Billings	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	6,416,691.45	7,514,909.00	7,562,696.00
	Grant Revenue											
4181	Federal Grant Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	843,987.50	0.00	0.00
	Total Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	843,987.50	0.00	0.00
	Other Income											
4164	Miscellaneous	1,740.00	3,122.09	13,408.46	13,786.03	14,394.16	14,487.37	12,501.00	13,451.00	7,988.94	3,610.00	3,610.00
	Total Other Income	1,740.00	3,122.09	13,408.46	13,786.03	14,394.16	14,487.37	12,501.00	13,451.00	7,988.94	3,610.00	3,610.00
4201	Gain on Sale of Assets	0.00	0.00	260.00	0.00	0.00	24,457.50	0.00	0.00	0.00	0.00	0.00
	Interest Income											
4102	Investment Interest Income	832.34	696.06	434.28	506.13	590.74	3,899.35	8,773.53	8,622.74	2,100.48	1,400.00	15,900.00
4108	Reserve Interest	(15,767.73)	33,013.51	34,148.03	35,820.00	42,896.43	56,163.83	58,571.84	34,297.62	24,644.85	24,200.00	47,800.00
4202...	Mark to Market Adjustment	0.00	1,736.39	810.17	(63,608.52)	(13,644.85)	42,542.36	50,269.90	5,686.80	(63,044.20)	0.00	0.00
	Total Interest Income	(14,935.39)	35,445.96	35,392.48	(27,282.39)	29,842.32	102,605.54	117,615.27	48,607.16	(36,298.87)	25,600.00	63,700.00
	Total Income	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	7,232,369.02	7,544,119.00	7,630,006.00
	Salaries											
	Administrative Wages	182,354.53	186,491.88	183,268.90	167,960.48	184,386.93	0.00	0.00	0.00	0.00	0.00	0.00
	Engineering Wages	426,591.93	128,908.61	135,947.22	123,079.47	51,129.05	65,270.12	49,523.05	120,875.23	144,121.77	191,424.00	181,223.00
	Telecom Wages	954.56	0.00	5,800.63	23,526.83	33,493.04	31,150.69	0.00	0.00	0.00	0.00	0.00
	Regional Development Wa...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	479.67	0.00	0.00
	MMF Wages	311.04	0.00	73.32	0.00	0.00	0.00	0.00	2,967.34	19,714.56	0.00	22,197.00
	WQ Wages	665,870.20	701,886.59	655,892.78	725,699.75	752,678.00	851,056.46	882,003.49	930,966.68	982,963.48	1,435,779.00	1,654,341.00
5002 -...	Overtime Wages	88,365.64	83,179.74	82,178.64	90,864.21	107,439.16	120,996.09	113,699.67	118,947.57	120,720.05	153,607.00	47,092.00
5005	On-Call Stipend	17,550.00	17,700.00	16,200.00	15,600.00	15,900.00	16,050.00	15,300.00	15,600.00	15,600.00	17,400.00	17,400.00
	Total Salaries	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	1,283,599.53	1,798,210.00	1,922,253.00
	Fringe Benefits											
5031 -...	FICA Expense	100,150.17	79,475.73	83,208.34	81,355.46	81,496.57	76,506.94	75,280.08	84,527.24	91,347.60	111,247.00	119,839.00
5032 -...	Pension Expense	265,547.50	204,781.03	120,504.59	220,671.73	208,843.60	129,053.24	143,627.04	343,733.22	100,351.49	176,151.00	211,569.00
5038 -...	VDC Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	925.80	2,535.00	2,736.00
5033...	Health Insurance	173,767.79	149,549.58	127,157.39	108,762.11	115,948.49	145,077.42	159,784.45	171,590.06	178,739.77	278,281.00	355,740.00
5034...	Workers Comp	40,720.36	50,339.47	52,150.18	55,331.18	62,510.15	65,230.36	68,565.09	53,158.52	71,377.78	110,544.00	98,711.00
5035 -...	Disability Insurance	592.56	600.12	596.04	851.11	824.37	495.16	554.54	560.36	3,714.22	5,416.00	6,280.00
5042 -...	Post Retire Overhead	163,670.16	127,253.24	119,389.16	124,057.28	124,602.84	107,111.41	94,001.70	102,256.32	104,336.46	140,286.00	150,171.00
5054	Employee Physicals & Scr...	4,920.00	2,893.50	3,592.50	3,742.49	3,866.50	4,970.25	3,886.25	2,007.50	5,263.50	8,476.50	5,000.00

**Water Quality
Change In Net Assets**

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
	Total Fringe Benefits	749,368.54	614,892.67	506,598.20	594,771.36	598,092.52	528,444.78	545,699.15	757,833.22	556,056.62	832,936.50	950,046.00
	Operations & Maintenance											
5062	Third Party Temporary - O&M	0.00	0.00	0.00	3,878.67	0.00	4,092.00	0.00	0.00	0.00	0.00	0.00
5403	Safety Equipment & Supplies	7,267.85	7,494.04	8,328.97	10,189.24	8,693.78	10,930.50	13,139.19	12,414.60	6,504.62	6,015.75	7,000.00
5704	O&M Supplies	0.00	150.78	0.00	35.63	0.00	30.81	0.00	0.00	0.00	0.00	0.00
5706	Shop Tools	12,137.43	13,006.61	12,241.51	13,944.24	16,143.10	8,968.56	11,403.46	13,350.10	10,003.99	12,891.00	15,000.00
5770	Other Tool, Equip & O&M	0.00	436.40	0.00	0.00	0.00	264.00	0.00	0.00	0.00	0.00	0.00
5815	Chemicals	24,585.59	18,196.15	19,361.64	23,570.80	23,285.67	22,916.51	45,530.38	42,946.95	61,053.00	61,400.00	62,000.00
5902	Lab Fees	4,164.00	2,650.00	11,185.00	5,588.00	6,410.00	6,620.00	6,871.00	8,700.00	7,068.00	8,600.00	8,600.00
5904	SCADA	10,141.98	0.00	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	46,719.76	32,738.02	14,083.16	6,711.50	10,947.44	15,905.24	27,474.16	35,203.34	16,492.53	46,800.00	50,000.00
	Total O & M	105,716.61	75,372.00	65,900.28	64,618.08	66,179.99	70,427.62	105,118.19	113,314.99	101,822.14	136,406.75	143,300.00
6002	Sewage Treatment	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	1,369,025.91	1,435,662.00	1,388,486.00
6004	Water Purchases	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	660,043.21	807,214.00	940,049.00
	Office & Administrative											
5053	Misc Employee Costs	355.00	985.30	72.00	300.43	2.75	100.00	10.75	74.39	0.00	400.00	400.00
5104	Office Supplies	5,044.98	5,354.90	3,317.54	4,242.51	4,168.18	3,860.86	5,068.84	5,640.92	4,422.80	4,228.50	4,500.00
5110	Postage & Shipping	1,238.02	824.17	928.07	1,132.47	624.60	615.00	340.00	190.40	222.86	1,000.00	750.00
5112	Telephone	4,895.13	4,341.72	5,181.47	5,422.83	5,831.16	6,927.81	9,011.73	7,553.58	7,803.04	10,000.00	8,000.00
5114	Cellular Services	17,138.57	11,184.24	9,134.19	9,258.81	9,401.51	10,091.97	12,107.98	12,706.27	14,187.73	17,100.00	19,800.00
5120	Dues & Subscriptions	1,062.00	587.00	810.60	909.60	2,088.45	1,548.20	1,332.20	1,293.00	1,366.00	1,500.00	1,500.00
5122	Public Info & Advertising	1,598.35	1,346.99	554.03	40.00	2,355.28	81.32	1,087.54	584.25	1,624.50	11,627.75	4,500.00
5130	Office Equipment	2,464.42	4,121.84	638.77	584.32	572.63	572.63	0.00	1,025.81	972.61	1,000.00	1,000.00
5202	Employee Mileage Reimbu...	7,796.68	2,271.84	290.11	269.47	281.59	55.05	0.00	161.84	1,531.75	6,450.00	5,250.00
5204	Empl. Meals & Incidental	4,485.66	1,312.00	153.00	456.07	101.27	828.54	655.25	96.75	1,057.70	3,979.19	4,500.00
5206	Empl. Lodging	4,364.89	2,817.00	534.00	2,091.00	1,156.49	4,699.72	2,513.60	453.70	3,661.00	6,200.00	5,500.00
5270	Travel & Meeting Expense	0.00	0.00	0.00	200.75	111.75	605.29	73.00	0.00	0.00	600.00	500.00
5312	Continuing Education	1,392.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5370	Training & Development	7,480.80	5,569.71	7,650.90	10,955.10	7,186.26	8,853.95	5,074.77	9,055.40	6,256.50	10,000.00	11,750.00
5402	Employee Uniforms	2,366.07	5,275.85	6,366.54	6,950.56	3,287.05	6,250.93	6,456.60	7,166.76	7,324.15	7,900.00	7,900.00
5508	Cleaning Services	10,476.75	10,716.00	10,716.00	10,716.00	10,716.00	10,980.00	11,055.00	13,100.00	13,020.00	26,400.00	26,400.00
5570	Other General Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	22,000.00
	Total Office & Admin	72,159.32	56,708.56	46,347.22	53,529.92	47,884.97	56,071.27	54,787.26	59,103.07	63,450.64	108,385.44	124,250.00
	Utilities											
5802	Gas & Electric	132,937.85	111,959.31	76,266.02	84,074.18	94,693.86	98,941.13	82,846.31	83,807.62	121,808.61	107,730.00	120,000.00
	Total Utilities	132,937.85	111,959.31	76,266.02	84,074.18	94,693.86	98,941.13	82,846.31	83,807.62	121,808.61	107,730.00	120,000.00

**Water Quality
Change In Net Assets**

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
	Professional Fees											
5924	Legal	840.50	0.00	0.00	1,872.00	1,092.00	12,963.50	0.00	1,562.50	4,071.00	5,000.00	4,500.00
5926	Investment Banking Fees	1,934.93	1,891.75	1,671.10	1,627.71	1,597.94	1,590.44	1,636.50	1,680.57	1,644.56	1,894.00	1,892.00
5970	Consulting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,800.00	0.00	0.00
	Total Professional Fees	2,775.43	1,891.75	1,671.10	3,499.71	2,689.94	14,553.94	1,636.50	3,243.07	11,515.56	6,894.00	6,392.00
	Repairs & Maintenance											
5804	Building Maintenance & Re...	12,459.45	13,436.18	25,070.38	19,616.76	36,860.85	17,569.36	29,453.81	41,858.12	17,893.13	28,000.00	28,000.00
5808	Site Maint & Repair	30,036.90	31,579.71	27,929.77	37,068.72	33,247.59	12,668.24	28,416.43	31,512.52	26,963.41	28,940.00	43,500.00
5812	Pipeline Maintenance	42,818.52	57,857.28	72,443.94	74,576.17	72,280.50	42,603.45	69,972.17	82,567.75	50,354.30	173,792.00	85,000.00
	Total Repairs & Maintena...	85,314.87	102,873.17	125,444.09	131,261.65	142,388.94	72,841.05	127,842.41	155,938.39	95,210.84	230,732.00	156,500.00
	Automobile											
5601	Auto/Light Truck Rep. & M...	11,266.32	11,331.30	18,178.30	12,213.59	13,376.39	11,966.79	9,948.19	18,112.67	17,239.05	19,000.00	19,000.00
5602	Auto/Light Truck Fuel	66,883.78	51,997.37	32,526.87	32,554.97	39,251.99	46,780.77	44,393.19	42,064.47	70,000.28	81,000.00	90,000.00
5603	Auto/Light Truck Rental/Le...	61,865.97	49,721.88	48,167.28	56,352.62	76,261.76	93,500.35	116,999.86	112,000.00	110,300.00	126,600.00	124,400.00
5605	Vehicle Ins	11,788.87	16,789.60	12,198.66	13,182.73	13,227.24	16,153.76	19,607.48	23,385.32	20,835.32	33,653.00	35,900.00
	Total Automobile	151,804.94	129,840.15	111,071.11	114,303.91	142,117.38	168,401.67	190,948.72	195,562.46	218,374.65	260,253.00	269,300.00
	Computer											
5124	Computer Equipment	8,868.57	5,095.15	4,795.97	5,746.31	6,915.31	15,548.40	11,720.46	6,142.83	12,369.36	21,320.81	19,000.00
5128	Programming & Software	7,778.25	1,800.00	1,800.00	0.00	2,500.00	11,613.44	49,435.00	7,601.93	5,410.00	5,700.00	5,700.00
5906	GIS	7,668.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Computer	24,314.82	6,895.15	6,595.97	5,746.31	9,415.31	27,161.84	61,155.46	13,744.76	17,779.36	27,020.81	24,700.00
6114	Insurance	56,334.68	51,780.40	66,197.94	77,920.31	69,790.63	77,074.13	78,151.89	85,572.16	99,412.15	124,500.00	135,000.00
6190...	Admin Allocation	67,819.26	66,777.98	71,486.46	73,473.10	100,520.05	328,043.68	422,778.39	482,276.29	493,530.70	509,693.00	587,669.00
6191...	Engineering Allocation	0.00	30,556.24	35,657.10	38,473.82	32,981.46	36,112.27	29,067.41	35,704.05	30,850.06	40,874.00	42,278.00
6208	NYS Administrative Asse...	38,410.00	35,568.00	39,547.00	37,131.00	32,486.00	33,036.00	30,582.00	31,054.00	31,054.00	36,834.00	36,215.00
8901...	Water Quality Allocation	(38,789.64)	0.00	(163.17)	(246.46)	(375.15)	(273.36)	(1,207.03)	(180.84)	(1,829.13)	0.00	0.00
7032	Depreciation	757,920.00	805,100.37	806,524.87	782,416.42	748,287.06	604,043.30	570,133.32	762,306.07	787,336.40	1,042,100.00	1,347,200.00
7002	Amortization	0.00	12,183.39	24,366.72	24,366.72	24,366.72	24,366.72	24,366.75	24,366.78	26,943.00	30,400.00	30,400.00
6202	Interest Expense	145,988.26	122,323.00	98,692.30	75,679.56	66,621.36	64,306.88	61,902.02	59,403.06	56,806.13	154,107.00	450,302.00
	Total Expenses	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	6,022,790.38	7,689,952.50	8,674,340.00
	Change in Net Position	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)	1,209,578.64	(145,833.50)	(1,044,334.00)

**Army Sewer
Change In Net Assets**

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
	Customer Billings											
4001	Customer Billings	\$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	\$3,260,725.61	\$3,263,715.00	\$3,294,609.00
	Total Customer Billings	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	3,260,725.61	3,263,715.00	3,294,609.00
	Other Income											
4164	Miscellaneous	1,740.00	1,740.00	13,408.46	13,334.04	14,394.16	14,487.37	12,501.00	13,451.00	7,988.94	3,610.00	3,610.00
	Total Other Income	1,740.00	1,740.00	13,408.46	13,334.04	14,394.16	14,487.37	12,501.00	13,451.00	7,988.94	3,610.00	3,610.00
4201	Gain on Sale of Assets	0.00	0.00	0.00	0.00	0.00	24,457.50	0.00	0.00	0.00	0.00	0.00
	Interest Income											
4102	Investment Interest Income	121.32	65.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4108	Reserve Interest	(10,058.43)	20,643.97	21,574.23	22,931.49	27,756.52	36,341.28	37,899.40	22,192.58	15,946.62	15,700.00	30,900.00
4202...	Mark to Market Adjustment	0.00	1,123.55	524.22	(41,158.45)	(8,829.02)	27,527.41	32,527.58	3,679.70	(40,793.31)	0.00	0.00
	Total Interest Income	(9,937.11)	21,833.10	22,098.45	(18,226.96)	18,927.50	63,868.69	70,426.98	25,872.28	(24,846.69)	15,700.00	30,900.00
	Total Income	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	3,243,867.86	3,283,025.00	3,329,119.00
	Salaries											
	Administrative Wages	86,423.56	88,589.71	85,684.67	80,224.97	88,020.66	0.00	0.00	0.00	0.00	0.00	0.00
	Engineering Wages	98,421.64	78,597.42	76,335.82	62,648.94	16,041.65	24,472.51	17,899.39	48,283.71	53,459.97	75,037.00	75,985.00
	Telecom Wages	477.28	0.00	2,900.31	11,700.96	16,806.22	15,583.16	0.00	0.00	0.00	0.00	0.00
	Regional Development Wa...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	259.37	0.00	0.00
	MMF Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,422.44	10,540.81	0.00	7,399.00
	WQ Wages	208,201.88	225,302.71	213,838.38	235,244.20	271,155.35	292,119.04	299,589.94	314,847.56	354,836.67	322,466.00	373,607.00
5002 -...	Overtime Wages	17,122.35	21,602.86	21,383.93	21,769.73	27,229.21	28,533.41	27,395.49	26,280.08	24,346.88	35,259.00	17,798.00
5005	On-Call Stipend	4,050.00	4,200.00	3,825.00	3,750.00	3,810.00	3,180.00	3,060.00	3,120.00	3,120.00	3,840.00	3,840.00
	Total Salaries	414,696.71	418,292.70	403,968.11	415,338.80	423,063.09	363,888.12	347,944.82	393,953.79	446,563.70	436,602.00	478,629.00
	Fringe Benefits											
5031 -...	FICA Expense	29,976.19	29,439.15	31,202.14	28,262.93	30,045.45	28,970.79	24,608.34	27,987.78	31,772.12	26,988.00	29,905.00
5032 -...	Pension Expense	80,498.09	75,951.36	41,658.68	77,462.48	77,563.06	48,846.91	46,929.24	111,636.05	34,901.13	42,995.00	52,124.00
5038 -...	VDC Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	275.61	1,014.00	1,368.00
5033...	Health Insurance	52,094.60	54,387.41	47,705.77	39,346.91	40,275.68	52,374.26	55,983.63	57,772.20	62,174.25	70,809.00	87,712.00
5034...	Workers Comp	12,251.10	17,490.99	18,122.91	19,819.10	24,472.56	26,533.81	27,596.80	21,032.09	29,781.74	23,928.00	22,400.00
5035 -...	Disability Insurance	201.24	221.04	227.04	325.29	306.33	169.60	194.06	197.43	1,128.60	1,282.00	1,517.00
5042 -...	Post Retire Overhead	54,491.80	48,096.86	38,975.69	38,442.78	42,642.71	35,849.91	32,000.94	34,731.36	36,661.71	32,949.00	36,275.00
5054	Employee Physicals & Scr...	2,439.25	1,075.75	2,390.00	2,254.74	2,422.25	2,484.75	1,993.75	1,130.00	3,214.50	8,476.50	5,000.00
	Total Fringe Benefits	231,952.27	226,662.56	180,282.23	205,914.23	217,728.04	195,230.03	189,306.76	254,486.91	199,909.66	208,441.50	236,301.00
	Operations & Maintenance											
5062	Third Party Temporary - O&M	0.00	0.00	0.00	3,878.67	0.00	4,092.00	0.00	0.00	0.00	0.00	0.00
5403	Safety Equipment & Supplies	7,267.85	7,494.04	8,328.97	10,189.24	8,693.78	10,930.50	13,139.19	12,414.60	6,504.62	6,015.75	7,000.00

**Army Sewer
Change In Net Assets**

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
5704	O&M Supplies	0.00	0.00	0.00	0.00	0.00	30.81	0.00	0.00	0.00	0.00	0.00
5706	Shop Tools	9,239.54	9,283.00	9,051.04	10,149.74	12,154.38	8,885.00	11,403.46	11,245.95	8,934.03	8,091.00	10,000.00
5815	Chemicals	22,878.24	17,342.50	18,730.54	22,431.30	22,253.47	21,663.71	44,420.68	41,581.41	59,675.00	58,700.00	60,000.00
5904	SCADA	4,376.45	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total O & M	43,762.08	34,119.54	36,110.55	46,648.95	43,101.63	45,602.02	68,963.33	65,241.96	75,113.65	72,806.75	77,000.00
6002	Sewage Treatment	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	1,369,025.91	1,435,662.00	1,388,486.00
6004	Water Purchases	25,521.17	18,670.80	8,750.00	2,400.00	2,818.00	2,872.00	2,872.00	2,872.00	4,246.30	4,500.00	4,500.00
	Office & Administrative											
5053	Misc Employee Costs	355.00	985.30	72.00	300.43	0.00	100.00	0.00	74.39	0.00	100.00	100.00
5104	Office Supplies	5,044.98	5,354.90	3,317.54	4,242.51	4,168.18	3,860.86	5,068.84	5,640.92	4,422.80	4,228.50	4,500.00
5110	Postage & Shipping	1,238.02	824.17	928.07	1,132.47	624.60	615.00	340.00	190.40	222.86	1,000.00	750.00
5112	Telephone	4,895.13	4,341.72	5,181.47	5,422.83	5,831.16	6,927.81	9,011.73	7,553.58	7,803.04	10,000.00	8,000.00
5114	Cellular Services	17,138.57	11,184.24	9,134.19	9,258.81	9,401.51	10,091.97	12,107.98	12,706.27	14,187.73	17,100.00	19,800.00
5120	Dues & Subscriptions	1,062.00	587.00	810.60	909.60	2,088.45	1,548.20	1,332.20	1,293.00	1,366.00	1,500.00	1,500.00
5122	Public Info & Advertising	1,598.35	1,346.99	554.03	0.00	2,355.28	81.32	1,087.54	584.25	1,159.50	10,646.75	4,000.00
5130	Office Equipment	2,464.42	4,121.84	638.77	584.32	572.63	572.63	0.00	1,025.81	972.61	1,000.00	1,000.00
5202	Employee Mileage Reimbu...	863.24	767.49	151.51	186.74	188.50	10.90	0.00	72.24	711.11	1,250.00	1,000.00
5204	Empl. Meals & Incidental	3,273.66	1,138.00	153.00	456.07	101.27	828.54	655.25	96.75	1,057.70	3,879.19	4,500.00
5206	Empl. Lodging	4,364.89	2,817.00	534.00	2,091.00	1,156.49	4,699.72	2,513.60	453.70	3,661.00	6,200.00	5,500.00
5270	Travel & Meeting Expense	0.00	0.00	0.00	0.00	0.00	471.04	0.00	0.00	0.00	500.00	500.00
5312	Continuing Education	1,392.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5370	Training & Development	7,480.80	5,569.71	7,650.90	10,955.10	7,186.26	8,853.95	5,074.77	9,055.40	6,256.50	10,000.00	11,750.00
5402	Employee Uniforms	2,366.07	5,275.85	6,366.54	6,950.56	3,287.05	6,250.93	6,456.60	7,166.76	7,324.15	7,900.00	7,900.00
5508	Cleaning Services	10,476.75	10,716.00	10,716.00	10,716.00	10,716.00	10,980.00	11,055.00	13,100.00	13,020.00	26,400.00	26,400.00
5570	Other General Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00
	Total Office & Admin	64,013.88	55,030.21	46,208.62	53,206.44	47,677.38	55,892.87	54,703.51	59,013.47	62,165.00	101,704.44	107,200.00
	Utilities											
5802	Gas & Electric	82,039.93	64,385.70	47,773.55	47,910.74	57,303.43	61,187.08	49,999.00	48,157.21	70,677.07	54,980.00	65,000.00
	Total Utilities	82,039.93	64,385.70	47,773.55	47,910.74	57,303.43	61,187.08	49,999.00	48,157.21	70,677.07	54,980.00	65,000.00
	Professional Fees											
5924	Legal	102.50	0.00	0.00	1,189.50	1,092.00	7,960.00	0.00	1,562.50	3,699.75	3,000.00	3,000.00
5926	Investment Banking Fees	1,257.70	1,229.64	1,086.22	1,058.02	1,038.66	1,033.79	1,063.72	1,092.37	1,068.97	1,152.00	1,151.00
	Total Professional Fees	1,360.20	1,229.64	1,086.22	2,247.52	2,130.66	8,993.79	1,063.72	2,654.87	4,768.72	4,152.00	4,151.00
	Repairs & Maintenance											
5804	Building Maintenance & Re...	7,549.75	8,706.25	18,948.94	15,388.55	22,871.98	13,734.96	18,527.12	35,491.72	12,862.08	15,000.00	15,000.00
5808	Site Maint & Repair	16,986.88	19,661.15	17,758.49	24,772.49	26,397.25	8,895.32	22,418.64	18,603.85	18,662.78	18,440.00	25,000.00
5812	Pipeline Maintenance	14,988.87	22,838.73	37,907.10	41,793.73	38,670.14	29,312.16	35,939.75	45,696.08	31,106.37	134,492.00	45,000.00

**Army Sewer
Change In Net Assets**

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
	Total Repairs & Maintena...	39,525.50	51,206.13	74,614.53	81,954.77	87,939.37	51,942.44	76,885.51	99,791.65	62,631.23	167,932.00	85,000.00
	Automobile											
5601	Auto/Light Truck Rep. & M...	11,266.32	11,331.30	18,178.30	12,213.59	13,376.39	11,966.79	9,948.19	18,112.67	17,239.05	19,000.00	19,000.00
5602	Auto/Light Truck Fuel	66,883.78	51,997.37	32,526.87	32,554.97	39,251.99	46,780.77	44,393.19	42,064.47	70,000.28	81,000.00	90,000.00
5603	Auto/Light Truck Rental/Le...	61,865.97	49,721.88	48,167.28	56,352.62	76,261.76	93,500.35	116,999.86	112,000.00	110,300.00	126,600.00	124,400.00
5605	Vehicle Ins	11,788.87	16,789.60	12,198.66	13,182.73	13,227.24	16,153.76	19,607.48	23,385.32	20,835.32	33,653.00	35,900.00
	Total Automobile	151,804.94	129,840.15	111,071.11	114,303.91	142,117.38	168,401.67	190,948.72	195,562.46	218,374.65	260,253.00	269,300.00
	Computer											
5124	Computer Equipment	8,868.57	5,095.15	4,795.97	5,746.31	6,915.31	15,548.40	11,720.46	6,142.83	12,369.36	21,320.81	19,000.00
5128	Programming & Software	6,103.25	1,800.00	1,800.00	0.00	2,500.00	11,613.44	29,455.00	7,601.93	5,410.00	5,700.00	5,700.00
5906	GIS	3,384.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Computer	18,355.82	6,895.15	6,595.97	5,746.31	9,415.31	27,161.84	41,175.46	13,744.76	17,779.36	27,020.81	24,700.00
6114	Insurance	25,081.85	26,713.70	35,847.19	39,824.33	30,942.00	35,226.73	31,874.62	33,542.73	43,540.72	48,000.00	52,800.00
6190...	Admin Allocation	31,604.78	31,250.26	33,206.45	34,566.98	47,576.47	189,360.43	232,206.12	261,497.08	295,247.60	280,052.00	351,376.00
6191...	Engineering Allocation	0.00	15,280.43	17,888.45	18,041.01	8,107.73	9,889.88	7,768.75	11,413.74	10,460.43	13,645.00	14,673.00
6208	NYS Administrative Asse...	18,805.00	18,674.00	20,891.00	19,789.00	14,690.00	16,018.00	13,434.00	13,075.00	13,075.00	15,403.00	15,728.00
8901...	Water Quality Allocation	(184,496.03)	(143,296.19)	(124,072.52)	(135,907.57)	(138,510.14)	(168,185.14)	(173,854.32)	(175,580.51)	(190,795.04)	(238,889.00)	(262,225.00)
7032	Depreciation	497,014.25	537,765.65	542,184.52	528,392.91	489,904.32	313,929.82	270,790.21	300,371.03	302,259.55	334,900.00	581,900.00
6202	Interest Expense	69,158.87	47,430.03	25,593.08	6,830.57	0.00	0.00	0.00	0.00	0.00	0.00	173,500.00
	Total Expenses	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	3,005,043.51	3,227,165.50	3,668,019.00
	Change in Net Position	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)	238,824.35	55,859.50	(338,900.00)

**Army Water Line
Change In Net Assets**

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
	Customer Billings											
4001	Customer Billings	\$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	\$1,849,744.82	\$2,276,905.00	\$2,131,363.00
	Total Customer Billings	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	1,849,744.82	2,276,905.00	2,131,363.00
	Grant Revenue											
4181	Federal Grant Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	843,987.50	0.00	0.00
	Total Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	843,987.50	0.00	0.00
	Other Income											
4164	Miscellaneous	0.00	1,382.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Other Income	0.00	1,382.09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest Income											
4108	Reserve Interest	(5,709.30)	12,369.54	12,573.80	12,888.51	15,139.91	19,822.55	20,672.44	12,105.04	8,698.23	8,500.00	16,900.00
4202...	Mark to Market Adjustment	0.00	612.84	285.95	(22,450.07)	(4,815.83)	15,014.95	17,742.32	2,007.10	(22,250.89)	0.00	0.00
	Total Interest Income	(5,709.30)	12,982.38	12,859.75	(9,561.56)	10,324.08	34,837.50	38,414.76	14,112.14	(13,552.66)	8,500.00	16,900.00
	Total Income	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	2,680,179.66	2,285,405.00	2,148,263.00
	Salaries											
	Administrative Wages	81,008.31	85,789.36	84,273.69	74,769.79	85,417.81	0.00	0.00	0.00	0.00	0.00	0.00
	Engineering Wages	66,072.40	41,097.28	49,383.99	47,269.21	15,679.98	19,943.87	17,525.04	47,863.36	63,011.30	75,037.00	75,985.00
	Telecom Wages	477.28	0.00	2,900.32	11,680.74	16,664.14	15,567.53	0.00	0.00	0.00	0.00	0.00
	Regional Development Wa...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	220.30	0.00	0.00
	MMF Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,544.90	9,173.75	0.00	7,399.00
	WQ Wages	145,155.47	165,649.92	171,325.43	181,465.00	171,553.08	158,966.37	255,312.06	286,172.66	275,083.68	325,121.00	362,862.00
5002 -...	Overtime Wages	9,666.69	1,020.22	1,084.59	2,258.67	749.05	3,629.34	8,446.01	7,944.38	6,486.14	16,724.00	6,649.00
5005	On-Call Stipend	4,050.00	4,200.00	3,825.00	3,750.00	3,810.00	3,180.00	3,060.00	3,120.00	3,120.00	3,840.00	3,840.00
	Total Salaries	306,430.15	297,756.78	312,793.02	321,193.41	293,874.06	201,287.11	284,343.11	346,645.30	357,095.17	420,722.00	456,735.00
	Fringe Benefits											
5031 -...	FICA Expense	22,102.60	21,007.86	24,063.80	21,709.90	20,791.93	13,307.37	20,065.38	24,620.01	25,371.49	26,806.00	28,545.00
5032 -...	Pension Expense	59,885.92	54,833.15	32,453.04	60,064.07	54,304.68	22,357.30	38,228.33	99,978.63	27,736.52	42,706.00	49,700.00
5038 -...	VDC Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	358.07	1,014.00	1,368.00
5033...	Health Insurance	36,128.71	36,890.01	38,802.58	29,152.26	30,914.96	30,461.55	44,455.44	56,279.37	52,532.33	70,321.00	83,602.00
5034...	Workers Comp	6,171.75	6,132.03	7,215.55	6,922.92	6,488.60	5,700.67	12,605.42	10,397.53	12,937.33	23,718.00	21,125.00
5035 -...	Disability Insurance	162.00	186.00	197.04	288.69	292.15	139.89	159.90	168.40	1,018.26	1,273.00	1,442.00
5042 -...	Post Retire Overhead	24,140.88	23,947.88	26,625.40	27,441.76	24,189.90	16,346.22	25,086.72	29,758.71	28,365.00	32,708.00	34,490.00
5054	Employee Physicals & Scr...	2,480.75	1,817.75	1,202.50	1,487.75	1,444.25	2,485.50	1,892.50	877.50	2,049.00	0.00	0.00
	Total Fringe Benefits	151,072.61	144,814.68	130,559.91	147,067.35	138,426.47	90,798.50	142,493.69	222,080.15	150,368.00	198,546.00	220,272.00
	Operations & Maintenance											
5706	Shop Tools	2,897.89	3,723.61	3,190.47	3,794.50	3,988.72	83.56	0.00	2,104.15	1,069.96	4,800.00	5,000.00

**Army Water Line
Change In Net Assets**

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
5902	Lab Fees	1,835.00	880.00	5,710.00	2,719.00	3,340.00	3,460.00	3,598.00	5,340.00	3,684.00	5,000.00	5,000.00
5904	SCADA	5,453.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total O & M	10,186.13	4,603.61	8,900.47	6,513.50	7,328.72	3,543.56	3,598.00	7,444.15	4,753.96	9,800.00	10,000.00
6004	Water Purchases	758,669.32	668,045.86	622,628.92	921,122.14	420,674.66	503,750.61	486,929.77	534,934.13	557,468.34	679,914.00	817,052.00
	Office & Administrative											
5053	Misc Employee Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00	300.00
5122	Public Info & Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	465.00	981.00	500.00
5202	Employee Mileage Reimbu...	6.78	26.46	12.65	0.00	0.00	0.00	0.00	0.00	69.03	450.00	1,000.00
5204	Empl. Meals & Incidental	626.00	174.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5570	Other General Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00
	Total Office & Admin	632.78	200.46	12.65	0.00	0.00	0.00	0.00	0.00	534.03	1,731.00	13,800.00
	Utilities											
5802	Gas & Electric	24,220.71	28,223.94	11,887.63	17,907.20	15,702.87	17,470.33	14,131.25	14,015.29	22,200.78	21,250.00	25,000.00
	Total Utilities	24,220.71	28,223.94	11,887.63	17,907.20	15,702.87	17,470.33	14,131.25	14,015.29	22,200.78	21,250.00	25,000.00
	Professional Fees											
5924	Legal	574.00	0.00	0.00	682.50	0.00	4,703.50	0.00	0.00	371.25	1,500.00	1,000.00
5926	Investment Banking Fees	677.23	662.11	584.88	569.69	559.28	556.65	572.78	588.20	575.59	742.00	741.00
5970	Consulting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,800.00	0.00	0.00
	Total Professional Fees	1,251.23	662.11	584.88	1,252.19	559.28	5,260.15	572.78	588.20	6,746.84	2,242.00	1,741.00
	Repairs & Maintenance											
5804	Building Maintenance & Re...	2,224.00	2,316.43	3,373.03	2,894.33	10,672.40	3,337.95	2,037.54	4,033.55	2,629.50	4,000.00	4,000.00
5808	Site Maint & Repair	11,199.31	10,209.05	7,490.96	9,885.00	4,348.34	1,971.00	3,355.00	11,091.00	5,988.57	7,000.00	15,000.00
5812	Pipeline Maintenance	15,645.87	22,898.45	19,498.26	19,944.25	15,411.92	8,655.86	15,632.91	19,299.16	17,638.84	20,000.00	20,000.00
	Total Repairs & Maintena...	29,069.18	35,423.93	30,362.25	32,723.58	30,432.66	13,964.81	21,025.45	34,423.71	26,256.91	31,000.00	39,000.00
	Computer											
5128	Programming & Software	1,375.00	0.00	0.00	0.00	0.00	0.00	19,980.00	0.00	0.00	0.00	0.00
5906	GIS	3,384.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Computer	4,759.00	0.00	0.00	0.00	0.00	0.00	19,980.00	0.00	0.00	0.00	0.00
6114	Insurance	19,380.54	15,581.86	18,990.06	25,503.73	24,160.26	23,923.64	25,236.34	28,733.02	30,586.76	34,900.00	38,700.00
6190...	Admin Allocation	30,462.09	30,641.80	32,771.21	33,161.55	46,814.48	99,309.25	135,879.88	164,184.73	149,390.80	175,835.00	181,617.00
6191...	Engineering Allocation	0.00	13,201.19	14,781.86	16,118.25	7,715.17	9,110.13	7,479.08	10,947.61	11,238.13	13,080.00	14,060.00
6208	NYS Administrative Asse...	10,377.00	10,806.00	11,709.00	10,979.00	11,436.00	10,836.00	10,609.00	11,179.00	11,179.00	11,169.00	10,973.00
8901...	Water Quality Allocation	24,843.02	28,351.39	27,413.94	30,304.90	28,050.05	33,800.32	62,727.10	67,288.68	65,963.54	87,927.00	93,813.00
7032	Depreciation	127,406.53	126,953.20	122,753.18	109,718.66	114,083.87	146,041.92	157,623.60	326,122.58	349,490.75	565,600.00	626,300.00
6202	Interest Expense	18,851.67	9,507.76	2,106.09	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00	225,500.00

**Army Water Line
Change In Net Assets**

<u>GL Acct</u>	<u>Account Description</u>	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
	Total Expenses	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	1,743,273.01	2,353,716.00	2,774,563.00
	Change in Net Position	<u>203,263.71</u>	<u>175,075.09</u>	<u>89,422.54</u>	<u>(125,049.58)</u>	<u>769,625.28</u>	<u>155,151.04</u>	<u>424,851.27</u>	<u>122,194.86</u>	<u>936,906.65</u>	<u>(68,311.00)</u>	<u>(626,300.00)</u>

**Regional Water Line
Change In Net Assets**

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
	Customer Billings											
4001	Customer Billings	\$94,216.00	\$84,203.67	\$84,295.31	\$125,262.99	\$109,644.25	\$93,726.50	\$88,223.52	\$80,665.94	\$95,046.62	\$90,415.00	\$118,497.00
4005	Capital Billings	328,602.32	308,397.56	307,727.72	307,498.76	307,037.44	278,566.88	277,287.52	274,263.88	278,586.76	275,812.00	271,067.00
	Total Customer Billings	422,818.32	392,601.23	392,023.03	432,761.75	416,681.69	372,293.38	365,511.04	354,929.82	373,633.38	366,227.00	389,564.00
	Other Income											
4164	Miscellaneous	0.00	0.00	0.00	425.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Other Income	0.00	0.00	0.00	425.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4201	Gain on Sale of Assets	0.00	0.00	260.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Interest Income											
4102	Investment Interest Income	711.02	630.48	434.28	506.13	590.74	3,899.35	8,773.53	8,622.74	2,100.48	1,400.00	15,900.00
	Total Interest Income	711.02	630.48	434.28	506.13	590.74	3,899.35	8,773.53	8,622.74	2,100.48	1,400.00	15,900.00
	Total Income	423,529.34	393,231.71	392,717.31	433,693.68	417,272.43	376,192.73	374,284.57	363,552.56	375,733.86	367,627.00	405,464.00
	Salaries											
	Administrative Wages	6,344.97	6,366.87	6,235.24	5,465.59	7,217.19	0.00	0.00	0.00	0.00	0.00	0.00
	Engineering Wages	19,847.30	6,099.64	7,058.93	5,317.29	6,857.55	5,125.41	4,054.81	7,383.16	10,599.79	9,661.00	9,553.00
	Telecom Wages	0.00	0.00	0.00	145.13	22.68	0.00	0.00	0.00	0.00	0.00	0.00
	WQ Wages	19,914.48	21,262.46	19,705.02	22,195.98	23,883.72	22,624.25	19,575.50	18,425.28	17,996.01	19,715.00	21,646.00
5002 -...	Overtime Wages	864.00	541.98	191.52	592.14	1,210.74	866.09	1,046.21	738.92	131.24	1,624.00	1,519.00
5005	On-Call Stipend	1,500.00	1,500.00	600.00	300.00	630.00	1,590.00	1,530.00	1,560.00	1,560.00	1,920.00	1,920.00
	Total Salaries	48,470.75	35,770.95	33,790.71	34,016.13	39,821.88	30,205.75	26,206.52	28,107.36	30,287.04	32,920.00	34,638.00
	Fringe Benefits											
5031 -...	FICA Expense	3,509.10	2,525.58	2,585.81	2,886.15	2,830.21	1,974.44	1,876.87	1,992.42	2,143.29	2,099.00	2,164.00
5032 -...	Pension Expense	9,291.64	6,496.88	3,438.41	7,801.65	7,235.30	3,321.71	3,545.28	8,234.65	2,303.43	3,415.00	3,870.00
5038 -...	VDC Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	183.75	0.00	0.00
5033...	Health Insurance	6,226.83	5,559.48	5,354.64	3,367.66	4,230.21	4,699.79	5,149.08	4,227.40	4,853.02	5,484.00	6,354.00
5034...	Workers Comp	1,943.06	829.68	736.06	820.54	1,354.48	1,170.28	1,168.33	959.78	1,016.78	1,729.00	1,494.00
5035 -...	Disability Insurance	18.72	17.04	18.00	28.46	20.76	16.07	15.75	16.49	88.36	101.00	109.00
5042 -...	Post Retire Overhead	5,176.91	3,666.04	3,818.26	3,743.34	4,489.76	2,854.04	2,378.79	2,544.00	2,475.75	2,596.00	2,617.00
	Total Fringe Benefits	26,166.26	19,094.70	15,951.18	18,647.80	20,160.72	14,036.33	14,134.10	17,974.74	13,064.38	15,424.00	16,608.00
	Operations & Maintenance											
5815	Chemicals	1,707.35	853.65	631.10	1,139.50	1,032.20	1,252.80	1,109.70	1,365.54	1,378.00	2,700.00	2,000.00
5902	Lab Fees	2,329.00	1,770.00	5,475.00	2,869.00	3,070.00	3,160.00	3,273.00	3,360.00	3,384.00	3,600.00	3,600.00
5904	SCADA	312.29	0.00	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
	Total O & M	5,048.64	3,323.65	6,806.10	4,708.50	4,802.20	5,112.80	5,082.70	5,425.54	5,462.00	7,000.00	6,300.00

**Regional Water Line
Change In Net Assets**

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
6004	Water Purchases	118,277.57	96,880.84	132,076.47	155,039.16	115,589.60	93,906.36	79,091.00	83,079.60	98,328.57	122,800.00	118,497.00
	Office & Administrative											
5122	Public Info & Advertising	0.00	0.00	0.00	40.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5202	Employee Mileage Reimbu...	172.90	71.38	12.08	0.00	9.63	0.00	0.00	0.00	28.56	250.00	250.00
5204	Empl. Meals & Incidental	23.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Office & Admin	195.90	71.38	12.08	40.00	9.63	0.00	0.00	0.00	28.56	250.00	250.00
	Utilities											
5802	Gas & Electric	26,677.21	19,349.67	16,604.84	18,256.24	21,687.56	20,283.72	18,716.06	21,635.12	28,930.76	31,500.00	30,000.00
	Total Utilities	26,677.21	19,349.67	16,604.84	18,256.24	21,687.56	20,283.72	18,716.06	21,635.12	28,930.76	31,500.00	30,000.00
	Professional Fees											
5924	Legal	164.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00
	Total Professional Fees	164.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00
	Repairs & Maintenance											
5804	Building Maintenance & Re...	2,685.70	2,413.50	2,748.41	1,333.88	3,316.47	496.45	8,889.15	2,332.85	2,401.55	9,000.00	9,000.00
5808	Site Maint & Repair	1,850.71	1,709.51	2,680.32	2,411.23	2,502.00	1,801.92	2,642.79	1,817.67	2,312.06	3,500.00	3,500.00
5812	Pipeline Maintenance	12,183.78	12,120.10	15,038.58	12,838.19	18,198.44	4,635.43	18,399.51	17,572.51	1,609.09	19,300.00	20,000.00
	Total Repairs & Maintena...	16,720.19	16,243.11	20,467.31	16,583.30	24,016.91	6,933.80	29,931.45	21,723.03	6,322.70	31,800.00	32,500.00
	Computer											
5128	Programming & Software	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5906	GIS	900.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Computer	1,200.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6114	Insurance	4,638.74	3,573.35	4,018.86	4,938.14	4,911.95	4,517.70	4,938.84	4,917.05	5,678.98	6,200.00	6,200.00
6190...	Admin Allocation	2,539.44	2,453.79	2,448.88	2,212.94	3,409.27	11,648.00	17,193.15	18,474.15	15,727.92	16,606.00	16,972.00
6191...	Engineering Allocation	0.00	1,868.03	2,615.82	3,671.75	4,524.20	4,768.12	3,597.60	2,178.66	2,040.86	2,465.00	2,484.00
6208	NYS Administrative Asse...	2,723.00	2,526.00	2,482.00	2,472.00	2,358.00	2,072.00	2,102.00	1,939.00	1,939.00	2,016.00	1,765.00
8901...	Water Quality Allocation	6,774.36	5,739.91	4,978.15	5,478.96	6,850.16	6,203.50	5,503.59	5,195.33	4,894.07	6,208.00	5,972.00
7032	Depreciation	133,499.22	140,381.52	141,587.17	144,304.85	144,298.87	144,071.56	141,719.51	135,812.46	135,586.10	141,600.00	139,000.00
7002	Amortization	0.00	12,183.39	24,366.72	24,366.72	24,366.72	24,366.72	24,366.75	24,366.78	26,943.00	30,400.00	30,400.00
6202	Interest Expense	57,977.72	65,385.21	70,993.13	68,848.99	66,621.36	64,306.88	61,902.02	59,403.06	56,806.13	54,107.00	51,302.00
	Total Expenses	451,073.00	424,845.50	479,199.42	503,585.48	483,429.03	432,433.24	434,485.29	430,231.88	432,040.07	501,796.00	493,388.00
	Change in Net Position	(27,543.66)	(31,613.79)	(86,482.11)	(69,891.80)	(66,156.60)	(56,240.51)	(60,200.72)	(66,679.32)	(56,306.21)	(134,169.00)	(87,924.00)

**Water Sewer Contracts
Change In Net Assets**

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
	Customer Billings											
4001	Customer Billings	\$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	\$932,587.64	\$1,608,062.00	\$1,747,160.00
	Total Customer Billings	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	932,587.64	1,608,062.00	1,747,160.00
	Other Income											
4164	Miscellaneous	0.00	0.00	0.00	26.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Other Income	0.00	0.00	0.00	26.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Income	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	932,587.64	1,608,062.00	1,747,160.00
	Salaries											
	Administrative Wages	8,577.69	5,745.94	7,075.30	7,500.13	3,731.27	0.00	0.00	0.00	0.00	0.00	0.00
	Engineering Wages	242,250.59	3,114.27	3,168.48	7,844.03	12,549.87	15,728.33	10,043.81	17,345.00	17,050.71	31,689.00	19,700.00
	MMF Wages	311.04	0.00	73.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,399.00
	WQ Wages	292,598.37	289,671.50	251,023.95	286,794.57	286,085.85	377,346.80	307,525.99	311,521.18	335,047.12	768,477.00	896,226.00
5002 -...	Overtime Wages	60,712.60	60,014.68	59,518.60	66,243.67	78,250.16	87,967.25	76,811.96	83,984.19	89,755.79	100,000.00	21,126.00
5005	On-Call Stipend	7,950.00	7,800.00	7,950.00	7,800.00	7,650.00	8,100.00	7,650.00	7,800.00	7,800.00	7,800.00	7,800.00
	Total Salaries	612,400.29	366,346.39	328,809.65	376,182.40	388,267.15	489,142.38	402,031.76	420,650.37	449,653.62	907,966.00	952,251.00
	Fringe Benefits											
5031 -...	FICA Expense	44,562.28	26,503.14	25,356.59	28,496.48	27,828.98	32,254.34	28,729.49	29,927.03	32,060.70	55,354.00	59,225.00
5032 -...	Pension Expense	115,871.85	67,499.64	42,954.46	75,343.53	69,740.56	54,527.32	54,924.19	123,883.89	35,410.41	87,035.00	105,875.00
5038 -...	VDC Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	108.37	507.00	0.00
5033...	Health Insurance	79,317.65	52,712.68	35,294.40	36,895.28	40,527.64	57,541.82	54,196.30	53,311.09	59,180.17	131,667.00	178,072.00
5034...	Workers Comp	20,354.45	25,886.77	26,075.66	27,768.62	30,194.51	31,825.60	27,194.54	20,769.12	27,641.93	61,169.00	53,692.00
5035 -...	Disability Insurance	210.60	176.04	153.96	208.67	205.13	169.60	184.83	178.04	1,479.00	2,760.00	3,212.00
5042 -...	Post Retire Overhead	79,860.57	51,542.46	49,969.81	54,429.40	53,280.47	52,061.24	34,535.25	35,222.25	36,834.00	72,033.00	76,789.00
	Total Fringe Benefits	340,177.40	224,320.73	179,804.88	223,141.98	221,777.29	228,379.92	199,764.60	263,291.42	192,714.58	410,525.00	476,865.00
	Operations & Maintenance											
5704	O&M Supplies	0.00	150.78	0.00	35.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5770	Other Tool, Equip & O&M	0.00	436.40	0.00	0.00	0.00	264.00	0.00	0.00	0.00	0.00	0.00
8090	Purchases for Resale	46,719.76	32,738.02	14,083.16	6,711.50	10,947.44	15,905.24	27,474.16	35,203.34	16,492.53	46,800.00	50,000.00
	Total O & M	46,719.76	33,325.20	14,083.16	6,747.13	10,947.44	16,169.24	27,474.16	35,203.34	16,492.53	46,800.00	50,000.00
	Office & Administrative											
5053	Misc Employee Costs	0.00	0.00	0.00	0.00	2.75	0.00	10.75	0.00	0.00	0.00	0.00
5202	Employee Mileage Reimbu...	6,753.76	1,406.51	113.87	82.73	83.46	44.15	0.00	89.60	723.05	4,500.00	3,000.00
5204	Empl. Meals & Incidental	563.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100.00	0.00
5270	Travel & Meeting Expense	0.00	0.00	0.00	200.75	111.75	134.25	73.00	0.00	0.00	100.00	0.00
	Total Office & Admin	7,316.76	1,406.51	113.87	283.48	197.96	178.40	83.75	89.60	723.05	4,700.00	3,000.00

**Water Sewer Contracts
Change In Net Assets**

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
	Professional Fees											
5924	Legal	0.00	0.00	0.00	0.00	0.00	300.00	0.00	0.00	0.00	0.00	0.00
	Total Professional Fees	0.00	0.00	0.00	0.00	0.00	300.00	0.00	0.00	0.00	0.00	0.00
6114	Insurance	7,233.55	5,911.49	7,341.83	7,654.11	9,776.42	13,406.06	16,102.09	18,379.36	19,605.69	35,400.00	37,300.00
6190...	Admin Allocation	3,212.95	2,432.13	3,059.92	3,531.63	2,719.83	27,726.00	37,499.24	38,120.33	33,164.38	37,200.00	37,704.00
6191...	Engineering Allocation	0.00	206.59	370.97	642.81	12,634.36	12,344.14	10,221.98	11,164.04	7,110.64	11,684.00	11,061.00
6208	NYS Administrative Asse...	6,505.00	3,562.00	4,465.00	3,891.00	4,002.00	4,110.00	4,437.00	4,861.00	4,861.00	8,246.00	7,749.00
8901...	Water Quality Allocation	114,089.01	109,204.89	91,517.26	99,877.25	103,234.78	127,907.96	104,416.60	102,915.66	118,108.30	144,754.00	162,440.00
	Total Expenses	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	842,433.79	1,607,275.00	1,738,370.00
	Change in Net Position	(10,734.46)	13,565.45	85,944.64	(45,759.82)	(12,509.09)	(129,772.37)	(19,221.01)	(33,145.95)	90,153.85	787.00	8,790.00

**Engineering
Change In Net Assets**

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
Customer Billings												
4001	Customer Billings	\$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	\$1,086,412.10	\$704,490.00	\$734,055.00
	Total Customer Billings	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	1,086,412.10	704,490.00	734,055.00
Grant Revenue												
4181	Federal Grant Income	0.00	0.00	0.00	0.00	0.00	17,505.00	8,995.00	1,462.50	0.00	0.00	0.00
4184	Other Grants	0.00	0.00	0.00	0.00	0.00	438.24	0.00	0.00	0.00	0.00	0.00
	Total Grant Revenue	0.00	0.00	0.00	0.00	0.00	17,943.24	8,995.00	1,462.50	0.00	0.00	0.00
	Total Income	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	1,086,412.10	704,490.00	734,055.00
Salaries												
	Administrative Wages	0.00	6,744.52	6,383.86	4,756.11	7,685.95	0.00	0.00	0.00	0.00	0.00	0.00
	Engineering Wages	0.00	298,804.89	357,981.17	500,897.43	621,705.99	725,185.18	740,351.62	624,992.51	639,314.30	373,117.00	367,950.00
	Telecom Wages	0.00	0.00	1,213.34	7,051.00	15,829.55	15,536.67	0.00	0.00	1,452.00	0.00	0.00
	Regional Development Wa...	0.00	0.00	193.38	894.00	979.49	2,582.29	0.00	0.00	0.00	0.00	0.00
	MMF Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	650.88	0.00	0.00	0.00
	WQ Wages	0.00	1,641.85	323.94	604.46	497.90	442.63	2,190.58	173.36	4,464.50	0.00	0.00
5002 -...	Overtime Wages	0.00	232.98	246.22	136.78	1,061.63	871.63	2,063.24	363.50	0.00	0.00	0.00
	Total Salaries	0.00	307,424.24	366,341.91	514,339.78	647,760.51	744,618.40	744,605.44	626,180.25	645,230.80	373,117.00	367,950.00
Fringe Benefits												
5031 -...	FICA Expense	0.00	25,947.15	23,911.37	36,787.79	46,657.63	54,181.73	53,537.60	43,848.54	44,953.84	23,905.00	23,818.00
5032 -...	Pension Expense	0.00	62,175.74	38,768.15	94,092.36	112,067.26	88,495.03	93,339.39	162,288.41	45,377.02	35,476.00	38,956.00
5038 -...	VDC Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,945.90	5,072.00	3,683.00
5033...	Health Insurance	0.00	28,899.11	21,687.48	41,467.39	50,989.56	98,509.07	114,710.73	91,876.01	92,477.20	60,627.00	56,601.00
5034...	Workers Comp	0.00	903.24	1,309.73	1,492.39	1,408.50	13,570.86	32,395.92	19,910.40	24,427.51	1,709.00	1,481.00
5035 -...	Disability Insurance	0.00	14.28	183.96	281.86	286.48	633.33	373.37	430.64	1,555.64	979.00	954.00
5042 -...	Post Retire Overhead	0.00	35,137.77	31,472.63	47,124.99	56,753.80	57,880.29	56,861.79	45,956.31	45,484.65	23,399.00	22,812.00
5054	Employee Physicals & Scr...	0.00	186.50	614.50	419.50	256.25	841.75	364.00	246.25	999.75	1,000.00	500.00
	Total Fringe Benefits	0.00	153,263.79	117,947.82	221,666.28	268,419.48	314,112.06	351,582.80	364,556.56	259,221.51	152,167.00	148,805.00
Operations & Maintenance												
5062	Third Party Temporary - O&M	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,000.00
5403	Safety Equipment & Supplies	0.00	1,048.98	2,754.56	1,356.35	2,028.36	1,108.44	1,289.78	433.81	935.15	1,100.00	1,000.00
5712	Purchased Maintenance &...	0.00	5,129.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5904	SCADA	0.00	15,674.87	15,468.87	24,129.55	25,304.60	22,717.22	16,903.01	21,377.91	12,627.91	20,200.00	21,750.00
8090	Purchases for Resale	0.00	47,016.51	33,405.87	22,840.54	71,025.98	79,806.59	90,857.60	56,786.55	45,547.58	75,500.00	104,000.00
	Total O & M	0.00	68,869.36	51,629.30	48,326.44	98,358.94	103,632.25	109,050.39	78,598.27	59,110.64	96,800.00	138,750.00
Office & Administrative												

**Engineering
Change In Net Assets**

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
5053	Misc Employee Costs	0.00	211.00	0.00	1,029.87	546.00	730.82	219.25	1,163.20	0.00	500.00	500.00
5102	Office Rent	0.00	0.00	11,592.00	11,594.04	11,594.04	12,716.04	10,761.00	10,761.00	5,388.96	1,870.00	1,870.00
5104	Office Supplies	0.00	0.00	1,984.78	2,506.93	2,716.86	863.74	1,547.38	578.25	990.90	1,500.00	1,000.00
5112	Telephone	0.00	1,972.57	2,497.82	2,619.74	2,735.47	3,022.59	3,656.26	3,134.23	2,988.60	3,121.00	2,084.00
5114	Cellular Services	0.00	6,286.69	5,732.69	5,048.67	6,070.66	6,947.94	5,690.07	5,808.87	6,324.44	4,700.00	5,200.00
5120	Dues & Subscriptions	0.00	447.00	810.02	681.00	405.00	913.00	618.00	860.00	662.00	1,000.00	1,000.00
5122	Public Info & Advertising	0.00	553.64	1,652.90	3,228.43	3,850.79	4,345.02	0.00	1,600.00	1,913.00	3,200.00	2,000.00
5130	Office Equipment	0.00	0.00	6,385.66	5,832.84	8,463.37	3,075.95	2,796.39	445.00	836.00	1,800.00	1,500.00
5202	Employee Mileage Reimbu...	0.00	5,326.13	10,158.90	15,191.46	14,757.50	19,026.40	16,518.33	5,953.51	11,681.30	7,250.00	4,000.00
5204	Empl. Meals & Incidental	0.00	403.00	1,957.00	905.01	691.03	1,958.81	453.30	871.89	3,737.13	1,500.00	750.00
5206	Empl. Lodging	0.00	206.40	978.00	479.00	2,012.00	6,612.00	1,715.00	2,252.48	6,351.40	2,300.00	1,400.00
5370	Training & Development	0.00	750.85	3,109.90	744.90	4,326.80	8,021.07	7,994.00	5,179.45	10,201.60	7,250.00	6,500.00
5402	Employee Uniforms	0.00	0.00	908.00	233.00	486.00	633.90	753.00	1,155.90	1,167.94	800.00	900.00
	Total Office & Admin	0.00	16,157.28	47,767.67	50,094.89	58,655.52	68,867.28	52,721.98	39,763.78	52,243.27	36,791.00	28,704.00
	Professional Fees											
5924	Legal	0.00	2,500.00	0.00	203.40	0.00	0.00	29,426.88	0.00	2,255.00	1,000.00	1,000.00
	Total Professional Fees	0.00	2,500.00	0.00	203.40	0.00	0.00	29,426.88	0.00	2,255.00	1,000.00	1,000.00
	Automobile											
5601	Auto/Light Truck Rep. & M...	0.00	777.81	1,104.32	479.76	1,040.21	2,427.47	479.76	2,043.92	1,914.47	2,500.00	2,500.00
5602	Auto/Light Truck Fuel	0.00	4,648.94	3,380.38	3,611.73	3,609.44	4,265.06	3,265.01	2,165.18	3,549.72	4,000.00	4,000.00
5603	Auto/Light Truck Rental/Le...	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	6,700.00	11,600.00
5604	Parts & Supplies	0.00	0.00	244.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5605	Vehicle Ins	0.00	1,975.25	1,307.37	2,223.20	2,182.96	2,197.27	1,195.88	3,060.78	2,727.02	2,300.00	2,500.00
	Total Automobile	0.00	16,107.16	15,734.71	16,891.21	18,996.65	21,053.84	13,540.69	12,469.88	14,891.21	15,500.00	20,600.00
	Computer											
5124	Computer Equipment	0.00	3,543.00	7,398.45	4,843.49	6,385.46	3,059.58	5,020.61	6,420.80	5,685.86	6,000.00	4,000.00
5128	Programming & Software	0.00	0.00	1,747.00	790.42	2,500.00	9,667.78	11.10	978.12	613.80	1,250.00	1,250.00
5906	GIS	0.00	24,828.75	34,379.11	38,914.18	40,065.42	42,045.51	34,220.54	28,239.24	25,080.87	29,200.00	38,944.00
	Total Computer	0.00	28,371.75	43,524.56	44,548.09	48,950.88	54,772.87	39,252.25	35,638.16	31,380.53	36,450.00	44,194.00
6114	Insurance	0.00	4,927.52	5,712.11	9,876.27	13,487.84	24,077.03	24,687.51	26,462.19	26,810.36	16,600.00	16,600.00
6190...	Admin Allocation	0.00	2,390.81	2,441.14	1,995.02	3,534.89	42,870.00	53,703.05	57,833.25	50,348.12	51,586.00	51,749.00
6191...	Engineering Allocation	0.00	(68,851.47)	(90,088.49)	(86,314.22)	(85,882.43)	(96,570.33)	(67,192.98)	(80,695.85)	(75,947.20)	(86,534.00)	(100,835.00)
6208	NYS Administrative Asse...	0.00	3,484.00	3,445.00	4,908.00	5,516.00	7,378.00	6,535.00	6,994.00	6,995.00	3,861.00	3,395.00
8901...	Water Quality Allocation	0.00	0.00	163.17	246.46	375.15	255.14	1,184.00	139.40	1,436.30	0.00	0.00
7032	Depreciation	0.00	0.00	7,127.36	22,256.98	26,522.06	27,217.26	34,865.10	27,737.75	12,608.16	11,400.00	8,400.00
	Total Expenses	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	1,086,583.70	708,738.00	729,312.00
	Change in Net Position	0.00	28,512.52	52,848.12	(19,553.99)	(42,577.08)	(63,214.91)	59,863.47	(42,244.02)	(171.60)	(4,248.00)	4,743.00

**Regional Development
Change In Net Assets**

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
	Customer Billings											
4001	Customer Billings	\$137,342.50	\$128,964.78	\$143,589.87	\$186,015.30	\$216,280.74	\$222,185.58	\$145,500.47	\$141,016.80	\$115,073.91	\$238,820.00	\$279,279.00
	Total Customer Billings	137,342.50	128,964.78	143,589.87	186,015.30	216,280.74	222,185.58	145,500.47	141,016.80	115,073.91	238,820.00	279,279.00
	Grant Revenue											
4181	Federal Grant Income	0.00	0.00	0.00	180,472.43	328,619.77	109,584.04	214,514.58	95,515.40	163,482.86	88,523.00	91,000.00
4183	NY State Grants	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	1,378,465.69	286,570.00	67,000.00
4184	Other Grants	0.00	400,000.00	0.00	0.00	0.00	0.00	0.00	0.00	33,486.00	0.00	0.00
	Total Grant Revenue	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	1,575,434.55	375,093.00	158,000.00
4104	Loan Interest Income	504,468.15	543,871.46	639,583.05	664,527.51	617,971.80	661,274.95	635,971.21	478,171.51	516,852.69	493,000.00	518,760.00
	Other Income											
4162	Processing Fees	0.00	10,500.00	0.00	26,265.00	46,617.00	39,355.00	39,950.00	12,600.00	34,530.00	23,000.00	19,300.00
4164	Miscellaneous	2,882.41	9,698.09	34,187.66	40,115.65	40,826.16	29,585.70	7,717.42	7,258.83	17,696.13	8,000.00	5,772.00
4185	Grant Recapture	0.00	0.00	0.00	0.00	0.00	0.00	16,350.00	0.00	13,440.00	0.00	0.00
4190	Recovery of Bad Debts	0.00	0.00	0.00	60,424.16	17,392.00	22,317.89	0.00	13,763.38	0.00	0.00	3,600.00
	Total Other Income	2,882.41	20,198.09	34,187.66	126,804.81	104,835.16	91,258.59	64,017.42	33,622.21	65,666.13	31,000.00	28,672.00
	Interest Income											
4102	Investment Interest Income	21,648.80	30,092.95	81,966.38	135,267.19	162,283.17	220,599.35	291,044.17	139,599.49	75,270.87	145,700.00	517,400.00
4106...	Trustee Interest	0.00	0.00	0.00	0.00	0.00	61.32	0.00	0.00	0.00	0.00	0.00
4202...	Mark to Market Adjustment	0.00	314.55	18,292.77	(39,479.89)	(23,261.88)	38,236.80	18,806.22	(29,600.46)	(432,194.69)	0.00	0.00
	Total Interest Income	21,648.80	30,407.50	100,259.15	95,787.30	139,021.29	258,897.47	309,850.39	109,999.03	(356,923.82)	145,700.00	517,400.00
	Total Income	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	1,916,103.46	1,283,613.00	1,502,111.00
	Salaries											
	Administrative Wages	226,478.79	234,361.05	208,869.78	58,206.43	58,445.64	9,972.40	16,052.90	12,487.14	13,230.91	12,017.00	12,626.00
	Engineering Wages	6,251.26	6,324.22	12,970.40	28,611.69	78,457.11	64,661.40	24,258.44	12,092.67	7,733.14	4,110.00	3,059.00
	Telecom Wages	381.52	0.00	0.00	1,811.99	1,815.51	0.00	0.00	0.00	2,466.19	37,440.00	32,880.00
	Regional Development Wa...	0.00	0.00	57,793.75	275,012.23	273,691.36	292,711.42	312,180.79	307,794.81	292,240.85	295,012.00	280,115.00
5002 -...	Overtime Wages	0.00	7.49	0.00	33.54	82.46	0.00	17.82	0.00	0.00	0.00	0.00
	Total Salaries	233,111.57	240,692.76	279,633.93	363,675.88	412,492.08	367,345.22	352,509.95	332,374.62	315,671.09	348,579.00	328,680.00
	Fringe Benefits											
5031 -...	FICA Expense	16,338.84	16,737.88	20,034.65	24,545.34	28,840.86	24,523.39	23,768.34	22,343.09	21,942.20	23,412.00	21,656.00
5032 -...	Pension Expense	49,344.65	47,466.63	38,476.04	74,920.27	81,676.10	48,996.02	54,750.16	111,076.06	29,090.04	39,988.00	46,321.00
5033...	Health Insurance	27,996.30	30,221.27	36,923.98	38,976.86	42,922.52	51,098.00	56,095.72	51,474.12	45,487.79	42,551.00	45,595.00
5034...	Workers Comp	349.42	458.44	832.51	749.74	821.61	709.18	728.97	452.41	506.48	538.00	580.00
5035 -...	Disability Insurance	135.00	143.76	143.04	372.78	299.65	303.49	302.17	375.47	1,050.79	919.00	794.00
5042 -...	Post Retire Overhead	23,298.08	22,568.06	24,766.38	31,963.71	35,971.03	26,039.23	25,226.85	22,223.55	20,408.22	19,265.00	18,985.00
	Total Fringe Benefits	117,462.29	117,596.04	121,176.60	171,528.70	190,531.77	151,669.31	160,872.21	207,944.70	118,485.52	126,673.00	133,931.00

**Regional Development
Change In Net Assets**

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
	Operations & Maintenance											
6110	Marketing	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	5,000.00	5,000.00
8090	Purchases for Resale	645.80	5,710.33	4,103.70	8,323.20	10,982.00	6,260.00	500.00	6,400.00	3,806.41	12,000.00	10,000.00
	Total O & M	5,645.80	10,710.33	9,103.70	13,323.20	15,982.00	11,260.00	5,500.00	6,400.00	8,806.41	17,000.00	15,000.00
6006	Host Community Benefits	0.00	0.00	0.00	20,757.52	20,757.72	59,297.16	88,942.88	103,765.74	133,411.46	148,234.00	183,809.00
	Office & Administrative											
5053	Misc Employee Costs	0.00	0.00	0.00	(10.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5104	Office Supplies	114.00	0.00	114.00	0.00	114.00	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	1,460.30	431.68	300.00	0.00
5120	Dues & Subscriptions	125.00	125.00	625.00	625.00	625.00	625.00	125.00	625.00	625.00	625.00	625.00
5122	Public Info & Advertising	1,786.29	738.22	1,449.55	1,468.36	1,870.02	220.76	230.12	289.00	714.50	1,150.00	1,650.00
5170	Other Office Expenses	0.00	0.00	4,238.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5172	Filing Fees	260.00	540.00	790.00	280.00	560.00	580.00	580.00	600.00	0.00	653.25	700.00
5202	Employee Mileage Reimbu...	1,044.02	1,019.91	1,072.35	4,159.16	3,306.33	1,277.93	443.00	609.54	965.17	4,050.00	7,050.00
5204	Empl. Meals & Incidental	1,246.25	1,259.00	1,231.50	823.47	355.18	532.09	350.02	0.00	0.00	1,150.00	1,150.00
5206	Empl. Lodging	2,961.46	3,977.79	4,606.13	4,071.99	2,955.41	3,780.11	2,280.06	0.00	0.00	2,000.00	2,000.00
5270	Travel & Meeting Expense	1,084.50	1,449.02	2,262.08	2,508.23	1,370.58	4,459.68	611.74	600.00	97.17	1,250.00	1,250.00
5370	Training & Development	1,500.00	1,000.00	95.00	1,490.00	55.00	0.00	1,749.00	99.00	4,000.00	1,700.00	1,700.00
5570	Other General Expense	570.80	492.73	515.06	476.61	896.11	369.64	1,293.90	1,191.25	1,142.00	2,146.75	2,200.00
	Total Office & Admin	10,692.32	10,601.67	16,999.17	15,892.82	12,107.63	11,845.21	7,662.84	5,474.09	7,975.52	15,025.00	18,325.00
	Professional Fees											
5924	Legal	2,131.55	2,370.00	696.50	2,248.50	2,646.55	2,323.90	6,480.95	3,318.00	2,075.00	8,000.00	9,500.00
5926	Investment Banking Fees	703.95	831.38	6,567.64	6,762.92	7,240.73	7,231.08	7,795.79	7,440.87	7,321.67	12,190.00	14,766.00
5970	Consulting	18,703.18	15,012.40	93,500.00	199,120.45	245,109.00	69,429.56	117,020.40	61,725.16	174,480.21	99,500.00	73,000.00
	Total Professional Fees	21,538.68	18,213.78	100,764.14	208,131.87	254,996.28	78,984.54	131,297.14	72,484.03	183,876.88	119,690.00	97,266.00
	Computer											
5124	Computer Equipment	0.00	0.00	1,396.32	0.00	0.00	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	750.00	750.00	750.00	750.00
	Total Computer	0.00	0.00	1,396.32	0.00	0.00	0.00	0.00	750.00	750.00	750.00	750.00
6122	Bad Debt Expense	0.00	250,000.00	0.00	0.00	245,149.93	0.00	499,921.46	(20,800.09)	184,385.82	0.00	0.00
6120	Grants	0.00	0.00	0.00	631,753.16	524,871.32	732,672.04	731,174.64	1,162,315.66	296,215.05	366,000.00	154,000.00
6190...	Admin Allocation	103,321.50	99,924.96	116,991.32	34,462.97	40,517.90	132,226.00	152,342.64	165,978.49	148,305.11	163,620.00	163,941.00
6191...	Engineering Allocation	0.00	359.78	1,185.91	2,662.27	11,183.64	8,330.92	5,306.24	2,347.41	1,829.89	747.00	546.00
6202	Interest Expense	0.00	0.00	0.00	0.00	0.00	0.00	2,277.79	0.00	0.00	0.00	0.00
	Total Expenses	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	1,399,712.75	1,306,318.00	1,096,248.00

**Regional Development
Change In Net Assets**

<u>GL Acct</u>	<u>Account Description</u>	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
	Change in Net Position	<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>516,390.71</u>	<u>(22,705.00)</u>	<u>405,863.00</u>

**RD Contracts
Change In Net Assets**

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
	Customer Billings											
4001	Customer Billings	\$132,397.50	\$123,924.84	\$138,644.87	\$181,070.30	\$212,200.74	\$218,105.58	\$141,620.47	\$137,136.80	\$111,473.91	\$235,860.00	\$277,279.00
	Total Customer Billings	132,397.50	123,924.84	138,644.87	181,070.30	212,200.74	218,105.58	141,620.47	137,136.80	111,473.91	235,860.00	277,279.00
	Grant Revenue											
4181	Federal Grant Income	0.00	0.00	0.00	180,472.43	328,619.77	109,584.04	214,514.58	95,515.40	163,482.86	88,523.00	91,000.00
4183	NY State Grants	0.00	0.00	0.00	31,494.09	14,709.83	93,220.98	325,576.19	126,062.87	77,483.59	71,570.00	67,000.00
	Total Grant Revenue	0.00	0.00	0.00	211,966.52	343,329.60	202,805.02	540,090.77	221,578.27	240,966.45	160,093.00	158,000.00
	Other Income											
4162	Processing Fees	0.00	0.00	0.00	10,400.00	13,300.00	4,450.00	12,725.00	0.00	0.00	2,500.00	3,500.00
4164	Miscellaneous	0.00	0.18	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Other Income	0.00	0.18	0.00	10,400.00	13,300.00	4,450.00	12,725.00	0.00	0.00	2,500.00	3,500.00
	Total Income	132,397.50	123,925.02	138,644.87	403,436.82	568,830.34	425,360.60	694,436.24	358,715.07	352,440.36	398,453.00	438,779.00
	Salaries											
	Administrative Wages	53,807.49	58,120.13	47,119.58	23,288.71	25,559.79	9,972.40	16,052.90	12,487.14	13,230.91	12,017.00	12,626.00
	Engineering Wages	6,251.26	6,324.22	12,896.10	28,611.69	78,299.36	64,661.40	24,258.44	12,092.67	7,733.14	4,110.00	3,059.00
	Telecom Wages	0.00	0.00	0.00	494.33	1,746.89	0.00	0.00	0.00	2,466.19	37,440.00	32,880.00
	Regional Development Wa...	0.00	0.00	16,972.36	117,712.66	128,253.34	131,021.81	150,413.64	143,227.69	120,024.35	149,563.00	185,442.00
5002 -...	Overtime Wages	0.00	0.00	0.00	0.00	66.23	0.00	17.82	0.00	0.00	0.00	0.00
	Total Salaries	60,058.75	64,444.35	76,988.04	170,107.39	233,925.61	205,655.61	190,742.80	167,807.50	143,454.59	203,130.00	234,007.00
	Fringe Benefits											
5031 -...	FICA Expense	4,220.08	4,458.40	5,612.05	11,544.63	16,450.89	13,601.99	13,075.39	11,327.73	9,976.33	13,787.00	15,266.00
5032 -...	Pension Expense	12,594.85	12,505.43	10,518.80	34,635.23	45,241.08	26,339.32	29,524.12	55,821.73	12,851.77	21,499.00	32,499.00
5033...	Health Insurance	7,771.23	8,639.57	11,355.80	20,472.34	24,490.94	31,420.82	31,563.96	28,584.96	23,318.01	22,903.00	34,457.00
5034...	Workers Comp	90.11	125.82	303.99	354.00	462.91	402.80	407.85	223.58	218.13	321.00	439.00
5035 -...	Disability Insurance	23.64	25.44	27.96	218.27	189.02	243.36	239.30	310.67	730.91	560.00	582.00
5042 -...	Post Retire Overhead	6,322.91	6,343.05	7,177.00	16,843.88	23,457.55	17,834.99	15,086.55	12,309.96	10,222.77	10,656.00	13,914.00
	Total Fringe Benefits	31,022.82	32,097.71	34,995.60	84,068.35	110,292.39	89,843.28	89,897.17	108,578.63	57,317.92	69,726.00	97,157.00
	Operations & Maintenance											
8090	Purchases for Resale	645.80	5,710.33	4,103.70	8,323.20	10,982.00	6,260.00	500.00	6,400.00	3,806.41	12,000.00	10,000.00
	Total O & M	645.80	5,710.33	4,103.70	8,323.20	10,982.00	6,260.00	500.00	6,400.00	3,806.41	12,000.00	10,000.00
	Office & Administrative											
5053	Misc Employee Costs	0.00	0.00	0.00	(10.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5104	Office Supplies	114.00	0.00	114.00	0.00	114.00	0.00	0.00	0.00	0.00	0.00	0.00
5122	Public Info & Advertising	247.13	228.98	274.83	570.00	1,255.02	220.76	230.12	289.00	206.00	900.00	900.00

**RD Contracts
Change In Net Assets**

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
5172	Filing Fees	260.00	540.00	790.00	280.00	560.00	580.00	580.00	600.00	0.00	653.25	700.00
5202	Employee Mileage Reimbu...	617.43	655.20	692.06	3,431.55	2,932.89	1,047.39	75.40	609.54	225.46	3,000.00	6,000.00
5204	Empl. Meals & Incidental	88.00	34.50	72.00	391.54	69.11	457.94	145.27	0.00	0.00	150.00	150.00
5206	Empl. Lodging	0.00	0.00	0.00	1,625.98	232.00	2,573.12	488.34	0.00	0.00	0.00	0.00
5270	Travel & Meeting Expense	0.00	0.00	0.00	1,263.19	759.95	3,850.25	365.47	300.00	0.00	0.00	0.00
5370	Training & Development	0.00	0.00	0.00	1,490.00	0.00	0.00	1,400.00	0.00	0.00	0.00	0.00
5570	Other General Expense	0.00	0.00	72.06	0.00	0.00	0.00	50.00	170.00	0.00	446.75	500.00
	Total Office & Admin	1,326.56	1,458.68	2,014.95	9,042.26	5,922.97	8,729.46	3,334.60	1,968.54	431.46	5,150.00	8,250.00
	Professional Fees											
5924	Legal	690.00	270.00	0.00	0.00	0.00	250.00	0.00	0.00	100.00	500.00	500.00
5970	Consulting	6,000.00	0.00	0.00	140,270.45	222,109.00	37,979.56	77,020.40	29,450.16	95,355.21	54,000.00	50,000.00
	Total Professional Fees	6,690.00	270.00	0.00	140,270.45	222,109.00	38,229.56	77,020.40	29,450.16	95,455.21	54,500.00	50,500.00
6120	Grants	0.00	0.00	0.00	0.00	0.00	27,891.00	282,018.66	65,178.16	55,549.00	16,000.00	16,000.00
6190...	Admin Allocation	25,999.50	26,517.33	30,528.21	12,819.21	16,189.27	28,368.00	31,765.42	34,082.86	5,444.21	5,609.00	5,564.00
6191...	Engineering Allocation	0.00	359.78	1,178.03	2,662.27	11,168.51	8,330.92	5,306.24	2,347.41	1,829.89	747.00	546.00
	Total Expenses	125,743.43	130,858.18	149,808.53	427,293.13	610,589.75	413,307.83	680,585.29	415,813.26	363,288.69	366,862.00	422,024.00
	Change in Net Position	6,654.07	(6,933.16)	(11,163.66)	(23,856.31)	(41,759.41)	12,052.77	13,850.95	(57,098.19)	(10,848.33)	31,591.00	16,755.00

**Affordable Housing Program
Change In Net Assets**

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
	Customer Billings											
4001	Customer Billings	\$4,945.00	\$5,039.94	\$4,945.00	\$4,945.00	\$4,080.00	\$4,080.00	\$3,880.00	\$3,880.00	\$3,600.00	\$2,960.00	\$2,000.00
	Total Customer Billings	4,945.00	5,039.94	4,945.00	4,945.00	4,080.00	4,080.00	3,880.00	3,880.00	3,600.00	2,960.00	2,000.00
4104	Loan Interest Income	359,631.12	371,108.30	377,563.38	405,714.79	368,376.90	352,692.17	323,132.74	240,922.53	223,753.61	122,000.00	107,000.00
	Other Income											
4162	Processing Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10,000.00	0.00	3,000.00
4164	Miscellaneous	2,843.55	5,839.61	14,522.82	35,461.21	34,225.88	24,031.09	24.77	0.00	0.00	2,500.00	500.00
	Total Other Income	2,843.55	5,839.61	14,522.82	35,461.21	34,225.88	24,031.09	24.77	0.00	10,000.00	2,500.00	3,500.00
	Interest Income											
4102	Investment Interest Income	12,396.21	11,305.15	20,791.83	40,798.88	76,377.42	100,815.94	124,804.27	83,398.10	43,834.38	71,000.00	219,700.00
4202...	Mark to Market Adjustment	0.00	0.00	(136.03)	(15,192.63)	(18,082.97)	23,766.84	19,225.62	(19,274.63)	(289,679.46)	0.00	0.00
	Total Interest Income	12,396.21	11,305.15	20,655.80	25,606.25	58,294.45	124,582.78	144,029.89	64,123.47	(245,845.08)	71,000.00	219,700.00
	Total Income	379,815.88	393,293.00	417,687.00	471,727.25	464,977.23	505,386.04	471,067.40	308,926.00	(8,491.47)	198,460.00	332,200.00
	Salaries											
	Administrative Wages	108,332.98	115,998.43	99,584.08	19,671.98	16,502.07	0.00	0.00	0.00	0.00	0.00	0.00
	Engineering Wages	0.00	0.00	0.00	0.00	157.75	0.00	0.00	0.00	0.00	0.00	0.00
	Telecom Wages	190.76	0.00	0.00	653.16	34.31	0.00	0.00	0.00	0.00	0.00	0.00
	Regional Development Wa...	0.00	0.00	26,776.94	76,379.52	78,970.65	83,719.94	94,979.60	93,881.37	110,573.55	74,208.00	40,877.00
5002 -...	Overtime Wages	0.00	0.00	0.00	16.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Salaries	108,523.74	115,998.43	126,361.02	96,721.43	95,664.78	83,719.94	94,979.60	93,881.37	110,573.55	74,208.00	40,877.00
	Fringe Benefits											
5031 -...	FICA Expense	7,599.69	8,081.78	8,972.92	6,499.09	6,639.96	5,654.90	6,461.51	6,283.98	7,682.82	4,813.00	2,745.00
5032 -...	Pension Expense	23,047.77	23,009.83	17,436.95	20,166.20	19,526.34	11,731.46	15,243.01	32,346.35	10,425.61	9,550.00	6,032.00
5033...	Health Insurance	13,416.08	14,993.22	16,799.83	8,532.03	8,981.05	8,192.16	13,998.81	13,788.92	15,762.47	11,302.00	4,998.00
5034...	Workers Comp	160.77	218.83	335.74	176.42	189.46	161.96	150.83	104.19	141.28	111.00	61.00
5035 -...	Disability Insurance	63.00	66.96	65.04	73.19	61.95	44.05	29.61	31.01	204.89	189.00	91.00
5042 -...	Post Retire Overhead	10,138.47	10,421.88	10,834.39	8,573.18	8,321.62	5,621.98	6,066.63	5,922.84	6,706.56	4,522.00	2,181.00
	Total Fringe Benefits	54,425.78	56,792.50	54,444.87	44,020.11	43,720.38	31,406.51	41,950.40	58,477.29	40,923.63	30,487.00	16,108.00
	Office & Administrative											
5114	Cellular Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,460.30	431.68	300.00	0.00
5120	Dues & Subscriptions	125.00	125.00	625.00	625.00	625.00	625.00	125.00	625.00	625.00	625.00	625.00
5122	Public Info & Advertising	424.42	3.20	406.75	136.72	0.00	0.00	0.00	0.00	508.50	0.00	500.00
5202	Employee Mileage Reimbu...	107.35	198.95	305.53	151.20	228.98	154.24	0.00	0.00	588.27	500.00	500.00
5204	Empl. Meals & Incidental	284.00	304.50	124.00	175.00	0.00	0.00	0.00	0.00	0.00	250.00	250.00
5206	Empl. Lodging	745.80	686.19	96.00	483.00	0.00	0.00	0.00	0.00	0.00	800.00	800.00

**Affordable Housing Program
Change In Net Assets**

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
5270	Travel & Meeting Expense	939.60	652.70	9.00	161.74	0.00	0.00	0.00	0.00	72.17	500.00	500.00
5370	Training & Development	630.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00	1,000.00	1,000.00
5570	Other General Expense	240.00	309.03	400.00	109.21	216.11	34.64	0.00	0.00	362.00	500.00	500.00
	Total Office & Admin	3,496.17	2,279.57	1,966.28	1,841.87	1,070.09	813.88	125.00	2,085.30	6,587.62	4,475.00	4,675.00
	Professional Fees											
5924	Legal	396.05	312.50	0.00	1,413.00	0.00	0.00	3,041.40	541.70	0.00	1,500.00	1,500.00
5926	Investment Banking Fees	0.00	0.00	2,723.05	2,635.89	3,506.65	3,511.93	3,511.32	3,553.54	3,708.64	4,226.00	6,756.00
5970	Consulting	10,000.00	0.00	4,500.00	12,000.00	0.00	0.00	2,500.00	0.00	0.00	7,500.00	0.00
	Total Professional Fees	10,396.05	312.50	7,223.05	16,048.89	3,506.65	3,511.93	9,052.72	4,095.24	3,708.64	13,226.00	8,256.00
6122	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	0.00	230,414.29	(12,451.44)	(37,515.89)	0.00	0.00
6190...	Admin Allocation	45,924.05	46,973.39	53,247.23	11,245.18	12,136.05	52,060.00	59,195.01	64,111.56	79,740.72	88,780.00	88,613.00
6191...	Engineering Allocation	0.00	0.00	0.00	0.00	15.13	0.00	0.00	0.00	0.00	0.00	0.00
	Total Expenses	222,765.79	222,356.39	243,242.45	169,877.48	156,113.08	171,512.26	435,717.02	210,199.32	204,018.27	211,176.00	158,529.00
	Change in Net Position	157,050.09	170,936.61	174,444.55	301,849.77	308,864.15	333,873.78	35,350.38	98,726.68	(212,509.74)	(12,716.00)	173,671.00

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

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
	Grant Revenue											
4183	NY State Grants	\$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	\$1,300,982.10	\$215,000.00	\$0.00
	Total Grant Revenue	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	1,300,982.10	215,000.00	0.00
4104	Loan Interest Income	83,309.36	89,374.05	91,690.96	83,777.09	66,462.66	77,326.04	84,523.67	74,494.32	88,072.86	85,000.00	98,000.00
	Other Income											
4162	Processing Fees	0.00	10,500.00	0.00	15,865.00	33,317.00	34,905.00	0.00	0.00	0.00	0.00	0.00
4164	Miscellaneous	8.86	3,828.30	19,614.84	4,654.44	6,600.28	5,554.61	1,096.18	0.00	0.00	0.00	0.00
4190	Recovery of Bad Debts	0.00	0.00	0.00	60,424.16	17,392.00	22,317.89	0.00	13,763.38	0.00	0.00	0.00
	Total Other Income	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	0.00	0.00
	Interest Income											
4102	Investment Interest Income	4,156.40	12,745.90	31,928.46	48,210.83	32,137.93	35,293.11	639.49	667.55	757.24	800.00	27,400.00
4106...	Trustee Interest	0.00	0.00	0.00	0.00	0.00	61.32	0.00	0.00	0.00	0.00	0.00
4202...	Mark to Market Adjustment	0.00	350.00	13,957.35	(17,120.93)	(1,498.18)	946.05	0.00	0.00	0.00	0.00	0.00
	Total Interest Income	4,156.40	13,095.90	45,885.81	31,089.90	30,639.75	36,300.48	639.49	667.55	757.24	800.00	27,400.00
	Total Income	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	1,389,812.20	300,800.00	125,400.00
	Salaries											
	Administrative Wages	64,338.32	60,242.49	60,001.42	13,516.61	15,302.42	0.00	0.00	0.00	0.00	0.00	0.00
	Engineering Wages	0.00	0.00	74.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Telecom Wages	190.76	0.00	0.00	664.50	34.31	0.00	0.00	0.00	0.00	0.00	0.00
	Regional Development Wa...	0.00	0.00	13,673.07	76,246.40	61,967.52	73,600.67	17,790.02	28,893.39	20,612.89	16,975.00	16,266.00
5002 -...	Overtime Wages	0.00	7.49	0.00	16.77	16.23	0.00	0.00	0.00	0.00	0.00	0.00
	Total Salaries	64,529.08	60,249.98	73,748.79	90,444.28	77,320.48	73,600.67	17,790.02	28,893.39	20,612.89	16,975.00	16,266.00
	Fringe Benefits											
5031 -...	FICA Expense	4,519.07	4,197.70	5,267.18	6,071.05	5,362.87	4,971.39	898.12	1,933.99	1,432.22	900.00	947.00
5032 -...	Pension Expense	13,702.03	11,951.37	10,245.62	18,776.11	15,770.24	10,312.93	2,119.09	8,828.71	1,943.67	1,884.00	2,198.00
5033...	Health Insurance	6,808.99	6,588.48	8,625.24	9,654.08	9,214.67	11,272.77	2,978.27	3,299.52	3,218.43	5,213.00	3,886.00
5034...	Workers Comp	98.54	113.79	185.56	208.77	157.50	137.44	94.16	78.55	92.81	25.00	24.00
5035 -...	Disability Insurance	48.36	51.36	50.04	74.49	42.89	12.72	7.43	11.61	47.26	68.00	53.00
5042 -...	Post Retire Overhead	6,836.70	5,803.13	6,541.66	6,063.73	3,774.62	2,337.30	655.02	1,417.86	1,547.40	1,635.00	1,254.00
	Total Fringe Benefits	32,013.69	28,705.83	30,915.30	40,848.23	34,322.79	29,044.55	6,752.09	15,570.24	8,281.79	9,725.00	8,362.00
	Operations & Maintenance											
6110	Marketing	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00	0.00	0.00	0.00
	Total O & M	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	0.00	0.00	0.00	0.00	0.00
	Office & Administrative											

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

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
5122	Public Info & Advertising	1,114.74	506.04	767.97	761.64	615.00	0.00	0.00	0.00	0.00	0.00	0.00
5170	Other Office Expenses	0.00	0.00	4,238.50	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5202	Employee Mileage Reimbu...	319.24	165.76	74.76	576.41	144.46	76.30	0.00	0.00	0.00	0.00	0.00
5204	Empl. Meals & Incidental	874.25	920.00	1,035.50	256.93	286.07	74.15	0.00	0.00	0.00	0.00	0.00
5206	Empl. Lodging	2,215.66	3,291.60	4,510.13	1,963.01	2,723.41	1,206.99	0.00	0.00	0.00	0.00	0.00
5270	Travel & Meeting Expense	144.90	796.32	2,253.08	1,083.30	610.63	609.43	0.00	0.00	0.00	0.00	0.00
5370	Training & Development	870.00	1,000.00	95.00	0.00	55.00	0.00	0.00	0.00	0.00	0.00	0.00
5570	Other General Expense	330.80	183.70	43.00	367.40	680.00	335.00	318.90	0.00	0.00	0.00	0.00
	Total Office & Admin	5,869.59	6,863.42	13,017.94	5,008.69	5,114.57	2,301.87	318.90	0.00	0.00	0.00	0.00
	Professional Fees											
5924	Legal	1,045.50	1,787.50	696.50	760.50	2,646.55	2,073.90	0.00	192.00	0.00	0.00	0.00
5926	Investment Banking Fees	703.95	831.38	2,054.66	1,906.98	1,539.93	1,535.40	0.00	0.00	0.00	0.00	0.00
5970	Consulting	2,703.18	15,012.40	89,000.00	46,850.00	23,000.00	31,450.00	0.00	0.00	0.00	0.00	0.00
	Total Professional Fees	4,452.63	17,631.28	91,751.16	49,517.48	27,186.48	35,059.30	0.00	192.00	0.00	0.00	0.00
	Computer											
5124	Computer Equipment	0.00	0.00	1,396.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Computer	0.00	0.00	1,396.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6122	Bad Debt Expense	0.00	250,000.00	0.00	0.00	245,149.93	0.00	134,373.01	1,769.35	223,288.00	0.00	0.00
6120	Grants	0.00	0.00	0.00	631,753.16	487,596.76	670,378.59	448,482.99	47,137.50	157,491.05	350,000.00	138,000.00
6190...	Admin Allocation	31,397.95	26,434.24	32,165.90	9,518.23	11,412.82	45,315.00	5,212.57	0.00	3,746.51	4,135.00	4,217.00
6191...	Engineering Allocation	0.00	0.00	7.88	0.00	0.00	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	2,277.79	0.00	0.00	0.00	0.00
	Total Expenses	143,262.94	394,884.75	248,003.29	832,090.07	893,103.83	860,699.98	615,207.37	93,562.48	413,420.24	380,835.00	166,845.00
	Change in Net Position	(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	976,391.96	(80,035.00)	(41,445.00)

**DANC EDF
Change In Net Assets**

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
	Grant Revenue											
4184	Other Grants	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$33,486.00	\$0.00	\$0.00
	Total Grant Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33,486.00	0.00	0.00
4104	Loan Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	7,071.81	10,389.66	517.05	1,000.00	500.00
	Other Income											
4162	Processing Fees	0.00	0.00	0.00	0.00	0.00	0.00	27,225.00	11,600.00	23,530.00	20,500.00	10,300.00
4164	Miscellaneous	0.00	0.00	0.00	0.00	0.00	0.00	6,596.47	7,258.83	17,696.13	5,500.00	5,272.00
	Total Other Income	0.00	0.00	0.00	0.00	0.00	0.00	33,821.47	18,858.83	41,226.13	26,000.00	15,572.00
	Interest Income											
4102	Investment Interest Income	0.00	0.00	0.00	0.00	0.00	10,418.90	71,152.02	5,986.39	3,027.18	1,800.00	65,900.00
4202...	Mark to Market Adjustment	0.00	0.00	0.00	0.00	0.00	1,695.62	4,161.42	(3,488.83)	(37,946.12)	0.00	0.00
	Total Interest Income	0.00	0.00	0.00	0.00	0.00	12,114.52	75,313.44	2,497.56	(34,918.94)	1,800.00	65,900.00
	Total Income	0.00	0.00	0.00	0.00	0.00	12,114.52	116,206.72	31,746.05	40,310.24	28,800.00	81,972.00
	Salaries											
	Regional Development Wa...	0.00	0.00	0.00	0.00	0.00	0.00	39,430.19	25,936.37	22,208.94	18,089.00	18,765.00
	Total Salaries	0.00	0.00	0.00	0.00	0.00	0.00	39,430.19	25,936.37	22,208.94	18,089.00	18,765.00
	Fringe Benefits											
5031 -...	FICA Expense	0.00	0.00	0.00	0.00	0.00	0.00	2,682.45	1,736.06	1,543.11	1,304.00	1,349.00
5032 -...	Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	6,328.49	8,608.21	2,093.87	2,352.00	2,796.00
5033...	Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00	6,839.84	4,683.39	1,845.63	1,044.00	1,127.00
5034...	Workers Comp	0.00	0.00	0.00	0.00	0.00	0.00	60.25	28.50	29.75	27.00	28.00
5035 -...	Disability Insurance	0.00	0.00	0.00	0.00	0.00	0.00	20.29	12.54	33.23	34.00	34.00
5042 -...	Post Retire Overhead	0.00	0.00	0.00	0.00	0.00	0.00	2,958.15	1,837.89	1,059.24	817.00	818.00
	Total Fringe Benefits	0.00	0.00	0.00	0.00	0.00	0.00	18,889.47	16,906.59	6,604.83	5,578.00	6,152.00
	Operations & Maintenance											
6110	Marketing	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00
	Total O & M	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00	5,000.00	5,000.00	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	250.00	250.00
5202	Employee Mileage Reimbu...	0.00	0.00	0.00	0.00	0.00	0.00	367.60	0.00	151.44	550.00	550.00
5204	Empl. Meals & Incidental	0.00	0.00	0.00	0.00	0.00	0.00	204.75	0.00	0.00	750.00	750.00
5206	Empl. Lodging	0.00	0.00	0.00	0.00	0.00	0.00	1,791.72	0.00	0.00	1,200.00	1,200.00
5270	Travel & Meeting Expense	0.00	0.00	0.00	0.00	0.00	0.00	246.27	300.00	25.00	750.00	750.00
5370	Training & Development	0.00	0.00	0.00	0.00	0.00	0.00	349.00	99.00	0.00	700.00	700.00

**DANC EDF
Change In Net Assets**

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
5570	Other General Expense	0.00	0.00	0.00	0.00	0.00	0.00	925.00	876.25	640.00	700.00	700.00
	Total Office & Admin	0.00	0.00	0.00	0.00	0.00	0.00	3,884.34	1,275.25	816.44	4,900.00	4,900.00
	Professional Fees											
5924	Legal	0.00	0.00	0.00	0.00	0.00	0.00	3,277.55	(77.50)	1,975.00	3,500.00	5,000.00
5926	Investment Banking Fees	0.00	0.00	0.00	0.00	0.00	0.00	2,087.40	1,660.90	1,400.29	1,139.00	1,146.00
5970	Consulting	0.00	0.00	0.00	0.00	0.00	0.00	37,500.00	32,275.00	79,125.00	15,000.00	15,000.00
	Total Professional Fees	0.00	0.00	0.00	0.00	0.00	0.00	42,864.95	33,858.40	82,500.29	19,639.00	21,146.00
	Computer											
6108	Web Page Design & Maint...	0.00	0.00	0.00	0.00	0.00	0.00	0.00	750.00	750.00	750.00	750.00
	Total Computer	0.00	0.00	0.00	0.00	0.00	0.00	0.00	750.00	750.00	750.00	750.00
6122	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	0.00	18,296.33	(10,728.86)	(2,741.99)	0.00	0.00
6190...	Admin Allocation	0.00	0.00	0.00	0.00	0.00	0.00	48,310.12	58,402.58	51,298.51	56,815.00	57,204.00
	Total Expenses	0.00	0.00	0.00	0.00	0.00	0.00	176,675.40	126,400.33	166,437.02	110,771.00	113,917.00
	Change in Net Position	0.00	0.00	0.00	0.00	0.00	12,114.52	(60,468.68)	(94,654.28)	(126,126.78)	(81,971.00)	(31,945.00)

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

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
	Grant Revenue											
4183	NY State Grants	\$4,000,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4184	Other Grants	0.00	400,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Grant Revenue	4,000,000.00	400,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4104	Loan Interest Income	61,527.67	83,389.11	170,328.71	175,035.63	183,132.24	231,256.74	221,242.99	152,365.00	204,509.17	225,000.00	223,260.00
	Other Income											
4162	Processing Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00	2,500.00
4164	Miscellaneous	30.00	30.00	50.00	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	16,350.00	0.00	13,440.00	0.00	0.00
	Total Other Income	30.00	30.00	50.00	0.00	0.00	0.00	16,350.00	1,000.00	14,440.00	0.00	2,500.00
	Interest Income											
4102	Investment Interest Income	5,096.19	6,041.90	29,246.09	46,257.48	53,767.82	74,071.40	94,448.39	49,547.45	27,652.07	29,700.00	52,800.00
4202...	Mark to Market Adjustment	0.00	(35.45)	4,471.45	(7,166.33)	(3,680.73)	11,828.29	(4,580.82)	(6,837.00)	(104,569.11)	0.00	0.00
	Total Interest Income	5,096.19	6,006.45	33,717.54	39,091.15	50,087.09	85,899.69	89,867.57	42,710.45	(76,917.04)	29,700.00	52,800.00
	Total Income	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	142,032.13	254,700.00	278,560.00
	Salaries											
	Administrative Wages	0.00	0.00	2,164.70	1,729.13	1,081.36	0.00	0.00	0.00	0.00	0.00	0.00
	Regional Development Wa...	0.00	0.00	371.38	4,673.65	4,499.85	4,369.00	9,567.34	15,855.99	18,821.12	36,177.00	18,765.00
	Total Salaries	0.00	0.00	2,536.08	6,402.78	5,581.21	4,369.00	9,567.34	15,855.99	18,821.12	36,177.00	18,765.00
	Fringe Benefits											
5031 -...	FICA Expense	0.00	0.00	182.50	430.57	387.14	295.11	650.87	1,061.33	1,307.72	2,608.00	1,349.00
5032 -...	Pension Expense	0.00	0.00	274.67	1,342.73	1,138.44	612.31	1,535.45	5,471.06	1,775.12	4,703.00	2,796.00
5033...	Health Insurance	0.00	0.00	143.11	318.41	235.86	212.25	714.84	1,117.33	1,343.25	2,089.00	1,127.00
5034...	Workers Comp	0.00	0.00	7.22	10.55	11.74	6.98	15.88	17.59	24.51	54.00	28.00
5035 -...	Disability Insurance	0.00	0.00	0.00	6.83	5.79	3.36	5.54	9.64	34.50	68.00	34.00
5042 -...	Post Retire Overhead	0.00	0.00	213.33	482.92	417.24	244.96	460.50	735.00	872.25	1,635.00	818.00
	Total Fringe Benefits	0.00	0.00	820.83	2,592.01	2,196.21	1,374.97	3,383.08	8,411.95	5,357.35	11,157.00	6,152.00
6006	Host Community Benefits	0.00	0.00	0.00	20,757.52	20,757.72	59,297.16	88,942.88	103,765.74	133,411.46	148,234.00	183,809.00
	Office & Administrative											
5570	Other General Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	145.00	140.00	500.00	500.00
	Total Office & Admin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	145.00	140.00	500.00	500.00
	Professional Fees											
5924	Legal	0.00	0.00	0.00	75.00	0.00	0.00	162.00	2,661.80	0.00	1,500.00	1,500.00
5926	Investment Banking Fees	0.00	0.00	1,789.93	2,220.05	2,194.15	2,183.75	2,197.07	2,226.43	2,212.74	2,680.00	2,693.00

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

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
5970	Consulting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	15,000.00	0.00
	Total Professional Fees	0.00	0.00	1,789.93	2,295.05	2,194.15	2,183.75	2,359.07	4,888.23	2,212.74	19,180.00	4,193.00
6122	Bad Debt Expense	0.00	0.00	0.00	0.00	0.00	0.00	116,837.83	610.86	1,355.70	0.00	0.00
6120	Grants	0.00	0.00	0.00	0.00	37,274.56	34,402.45	672.99	1,050,000.00	83,175.00	0.00	0.00
6190...	Admin Allocation	0.00	0.00	1,049.98	880.35	779.76	6,483.00	7,859.52	9,381.49	8,075.16	8,281.00	8,343.00
	Total Expenses	0.00	0.00	6,196.82	32,927.71	68,783.61	108,110.33	229,622.71	1,193,059.26	252,548.53	223,529.00	221,762.00
	Change in Net Position	<u>4,066,653.86</u>	<u>489,425.56</u>	<u>197,899.43</u>	<u>181,199.07</u>	<u>164,435.72</u>	<u>209,046.10</u>	<u>97,837.85</u>	<u>(996,983.81)</u>	<u>(110,516.40)</u>	<u>31,171.00</u>	<u>56,798.00</u>

**North Country EDF
Change In Net Assets**

GL Acct	Account Description	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	ACTUAL 3/31/2022	BUDGET 3/31/2023	BUDGET 3/31/2024
4104	Loan Interest Income	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$60,000.00	\$90,000.00
	Other Income											
4190	Recovery of Bad Debts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,600.00
	Total Other Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,600.00
	Interest Income											
4102	Investment Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,400.00	151,600.00
	Total Interest Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	42,400.00	151,600.00
	Total Income	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	102,400.00	245,200.00
	Professional Fees											
5924	Legal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,000.00	1,000.00
5926	Investment Banking Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,145.00	4,171.00
5970	Consulting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8,000.00	8,000.00
	Total Professional Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,145.00	13,171.00
	Total Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,145.00	13,171.00
	Change in Net Position	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	89,255.00	232,029.00

APPENDIX IV

ADMINISTRATION
2023-2024 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage				4.75%
	Position ID	WC Code		
Health Stipend			\$	4,250
Chelsea LaLone	10-008	8810	\$	4,250
Paul Rondeau	10-007	8810	\$	4,250
William Hatzis	10-015	8810	\$	4,250
Shelly Fulkerson	10-010	8810	\$	4,250
Total			\$	17,000
Family Health Insurance (net of employee offset)			\$	18,873
Angela Marra	10-003	8810	\$	18,873
Carl Farone	10-001	8810	\$	18,873
Erica Belt	10-006	8810	\$	18,873
Stephen Bohmer	10-013	8810	\$	18,873
Leslie Petrie	10-011	8810	\$	18,873
Total (code 5)			\$	94,365
Individual Health Insurance (net of employee offset)			\$	7,513
Dawn Caccavo	10-005	8810	\$	7,513
Laurie Marr	10-002	8810	\$	7,513
Nicholas Moulton	10-014	8810	\$	7,513
Sonja Brown	10-004	8810	\$	7,513
Total (code 1)			\$	30,052
Individual/Spouse (net of employee offset)			\$	14,639
Jennifer Staples	10-012	8810	\$	14,639
Carrie Tuttle	10-016	8810	\$	14,639
Total (code 2)			\$	29,278
Individual/Children (net of employee offset) (code 3&4)			\$	13,120
Regina Lagtuta	10-009	8810	\$	13,120
			\$	13,120
No Health Coverage - PT Status/Intern				
	Position Count:	16		
FICA				7.65%
Workers' Compensation		8810		0.15%
Disability				
Males				\$228.00
Females				\$228.00
Pension Tier 1				19.90%
Pension Tier 2				18.20%
Pension Tier 3 & 4 (See Tier 3 & 4 Employee Listing)				14.90%
Pension Tier 5 (See Tier 5 Employee Listing)				12.90%
Pension Tier 6 (See Tier 6 Employee Listing)				9.50%
NYS Voluntary Defined Contribution				8.00%
Post Retirement			\$	3.00

**REGIONAL DEVELOPMENT
2023-2024 Wage & Fringe Benefit Budget Assumptions**

Wages - Pool Percentage

4.75% Subject to approval.

	Position ID	WC Code	
Health Stipend			\$ 4,250
Total			\$ -
Family Health Insurance (net of employee offset)			\$ 18,873
Matthew Siver	11-003	8810	\$ 18,873
Total (code 5)			\$ 18,873
Individual Health Insurance (net of employee offset)			\$ 7,513
Michelle Capone	11-001	8810	\$ 7,513
Total (code 1)			\$ 7,513
Individual/Spouse (net of employee offset)			\$ 14,639
Matthew Taylor	11-002	8810	\$ 14,639
Total (code 2)			\$ 14,639
Individual/Children (net of employee offset) (code 3&4)			\$ 13,120

No Health Coverage - PT Status/Intern

Position Count: 3

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)			14.90% of Payroll
Pension Tier 5 (See Tier 5 Employee Listing)			12.90% of Payroll
Pension Tier 6 (See Tier 6 Employee Listing)			9.50% of Payroll
NYS Voluntary Defined Contribution			8.00% of Payroll
Post Retirement			\$ 3.00 per hour

MMF
2023-2024 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage

4.75%

	Position ID	WC Code	
Health Stipend			\$ 4,250
Cody Walters	20-018	6217	\$ 4,250
Denise Kacuba	20-025	6217	\$ 4,250
Flint Filson (will be vacant)	20-023	6217	\$ 4,250
Brian LaRock	20-016	6217	\$ 4,250
Katie Maitland	20-005	8810	\$ 4,250
Kathryn Mangan	20-001	8810	\$ 4,250
Robin Gaumes	20-028	8720	\$ 4,250
Total			\$ 29,750

Family Health Insurance (net of employee offset)

\$ 18,873

Brian Wohnsiedler	20-002	8810	\$ 18,873
Michael Blackwell	20-015	6217	\$ 18,873
Stuart Tamblin	20-009	6217	\$ 18,873
Vacancy - Equipment Operator CDL B	20-014	6217	\$ 18,873
Vacant (Henry Waite)	20-019	6217	\$ 18,873
Vacant - Recycling Coordinator	20-006	8810	\$ 18,873
Total (code 5)			\$ 113,238

Individual Health Insurance (net of employee offset)

\$ 7,513

Benjamin Millard	20-017	6217	\$ 7,513
Christopher O'Connor	20-012	6217	\$ 7,513
Howard Widrick	20-020	6217	\$ 7,513
Mark Tyo	20-022	6217	\$ 7,513
Jason Akins	20-021	6217	\$ 7,513
Joshua Doyle	20-013	6217	\$ 7,513
Monty Phinney	20-007	6217	\$ 7,513
Total (code 1)			\$ 52,591

Individual/Spouse (net of employee offset)

\$ 14,639

Scott Worden	20-011	6217	\$ 14,639
Leonard Tibbetts	20-024	8720	\$ 14,639
Valerie Deon	20-003	8810	\$ 14,639
Total (code 2)			\$ 43,917

Individual/Children (net of employee offset)

\$ 13,120

Christopher Sullivan	20-010	6217	\$ 13,120
Samantha Marsh	20-004	8810	\$ 13,120
Total (code 3&4)			\$ 26,240

No Health Coverage - PT Status/Intern

Position Count: 25

FICA 7.65%

Workers' Compensation

8810 0.15%
6217 7.52%

Disability

Males \$ 228.00
 Females \$ 228.00

Pension Tier 3 & 4 (See Tier 3 & 4 Employee Listing)

14.90%

Pension Tier 5 (See Tier 5 Employee Listing)

12.90%

Pension Tier 6 (See Tier 6 Employee Listing)

9.50%

NYS Voluntary Defined Contribution

8.00%

Post Retirement

\$ 3.00

TELECOMMUNICATIONS
2023-2024 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage

4.75%

	Position ID	WC Code	
Health Stipend			\$ 4,250
Daniel Shue	30-016	8601	\$ 4,250
Mark Borte	30-002	8601	\$ 4,250
Aaron Falkowsky	30-011	8601	\$ 4,250
Timothy Buckley	30-007	8601	\$ 4,250
Total			\$ 17,000

Family Health Insurance (net of employee offset)

\$ 18,873

Anthony Cerrone	30-006	8810	\$ 18,873
David Wolf	30-001	8810	\$ 18,873
Travis Sprague	30-004	8601	\$ 18,873
Vacant - Assistant Director of Telecommunications	30-010	8810	\$ 18,873
Total (code 5)			\$ 75,492

Individual Health Insurance (net of employee offset)

\$ 7,513

John LaFontaine	30-015	8601	\$ 7,513
Nicklaus Thomas	30-012	8601	\$ 7,513
Brianne Bush	30-008	8810	\$ 7,513
Total (code 1)			\$ 22,539

Individual/Spouse (net of employee offset)

\$ 14,639

Robert Durantini	30-005	8601	\$ 14,639
Total (code 2)			\$ 14,639

Individual/Children (net of employee offset)

\$ 13,120

Stephen Smithers	30-003	8601	\$ 13,120
Total (code 3&4)			\$ 13,120

No Health Coverage - PT Status/Intern

Position Count: 13

FICA 7.65%

Workers' Compensation 8810 0.15%

Disability

Males	\$ 228.00
Females	\$ 228.00

Pension Tier 3 & 4 (See Tier 3 & 4 Employee Listing) 14.90%

Pension Tier 5 (See Tier 5 Employee Listing) 12.90%

Pension Tier 6 (See Tier 6 Employee Listing) 9.50%

NYS Voluntary Defined Contribution 8.00%

Post Retirement \$ 3.00

WATER QUALITY
2023-2024 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage

4.75%

	Position ID	WC Code	
Health Stipend			\$ 4,250
Robert Stevenson	41-031	7520	\$ 4,250
Melissa Durant	41-003	8810	\$ 4,250
Brock Ward	41-004	7520	\$ 4,250
Steven Marshall	41-010	7520	\$ 4,250
Total			\$ 17,000

Family Health Insurance (net of employee offset)			\$ 18,873
Brian Nutting	41-001	8810	\$ 18,873
Gradon Castor	41-016	7520	\$ 18,873
Vacant, Water Quality Supervisor - Mgmt Services SLC	41-030	7520	\$ 18,873
Vacant, Water Quality Supervisor - Mgmt Services JC	41-032	7520	\$ 18,873
Anthony Goodrich	41-013	7520	\$ 18,873
David Rohe	41-033	7520	\$ 18,873
Vacant, WQ Sr. Operator (was Bishop)	41-006	7520	\$ 18,873
Christian Fout	41-020	7520	\$ 18,873
Total (code 5)			\$ 150,984

Individual Health Insurance (net of employee offset)			\$ 7,513
Brian Mantle	41-008	7520	\$ 7,513
Dustin Harper	41-009	7520	\$ 7,513
Brandon Seaman	41-011	7520	\$ 7,513
Corey Sheldon	41-017	7520	\$ 7,513
Ryan Skiff	41-007	7520	\$ 7,513
Scott McConnell	41-005	7520	\$ 7,513
Zachary Weston (was Gaines)	41-012	7520	\$ 7,513
Total (code 1)			\$ 45,078

Individual/Spouse (net of employee offset)			\$ 14,639
Andrew Bishop	41-019	8810	\$ 14,639
Total (code 2)			\$ 14,639

Individual/Children (net of employee offset)			\$ 13,120
Jerame Roux (3)	41-014	7520	\$ 13,120
Kenneth Kizzer (3)	41-015	7520	\$ 13,120
Neil O'Dell (4)	41-002	8810	\$ 13,120
Stephen Dulmage (4)	41-018	7520	\$ 13,120
Total			\$ 52,480

No Health Coverage - PT Status/Intern

Position Count: 24

FICA 7.65%

Workers' Compensation

8810	0.15%
7520	7.25%

Disability

Males	\$ 228.00
Females	\$ 228.00

Pension Tier 3 & 4 (See Tier 3 & 4 Employee Listing) 14.90%

Pension Tier 5 (See Tier 5 Employee Listing) 12.90%

Pension Tier 6 (See Tier 6 Employee Listing) 9.50%

NYS Voluntary Defined Contribution 8.00%

Post Retirement \$ 3.00

ENGINEERING
2023-2024 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage 4.75%

	Position ID	WC Code	
Health Stipend			\$ 4,250
Starr Carter	60-009	8601	\$ 4,250
Total			\$ 4,250

Family Health Insurance (net of employee offset)			\$ 18,873
Kevin Feuka	60-001	8601	\$ 18,873
Joshua Newtown	60-016	8803	\$ 18,873
Daniel Merrill	60-003	8803	\$ 18,873
Kari Tremper	60-011	8601	\$ 18,873
Total (code 5)			\$ 75,492

Individual Health Insurance (net of employee offset) **\$ 7,513**

Total (code 1) \$ -

Individual/Spouse (net of employee offset)			\$ 14,639
Warren Salo	60-010	8601	\$ 14,639
Scott Thornhill	60-007	8601	\$ 14,639
Taylor Friant	60-004	8601	\$ 14,639
Haynes Thomas	60-015	8601	\$ 14,639
Total (code 2)			\$ 58,556

Individual/Children (net of employee offset) **\$ 13,120**

Total \$ -

Position Count: 9

FICA 7.65%

Workers' Compensation	8810	0.15%
	8803	0.05%
	8601	0.53%

Disability		
Males		\$ 228.00
Females		\$ 228.00

Pension Tier 3 & 4 (See Tier 3 & 4 Employee Listing)	14.90%
Pension Tier 5 (See Tier 5 Employee Listing)	12.90%
Pension Tier 6 (See Tier 6 Employee Listing)	9.50%
NYS Voluntary Defined Contribution	8.00%

Post Retirement \$ 3.00

RETIREMENT TIERS (Sorted Alpha w/in Division)
2023-2024 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	AKINS	JASON	20-021
20	BLACKWELL	MICHAEL	20-015
20	DEON	VALERIE	20-003
20	LAROCK	BRIAN	20-016
20	MILLARD	BENJAMIN	20-017
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	BUSH	BRIANNE	30-008
30	DURANTINI JR	ROBERT	30-005
30	SMITHERS	STEPHEN	30-003
30	WOLF	DAVID	30-001
41	DULMAGE	STEPHEN	41-018
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
41	SHELDON	COREY	41-017
41	STEVENSON	ROBERT	41-031
60	MERRILL	DANIEL	60-003

60 THORNHILL	SCOTT	60-007
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The following Authority Employees are in Tier 5:

10 MOULTON	NICHOLAS	10-014
11 SIVER	MATTHEW	11-003
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 BROWN	SONJA	10-004
10 CACCAVO	DAWN	10-005
10 FULKERSON	SHELLY	10-010
10 HATZIS	WILLIAM	10-015
10 LALONE	CHELSEA	10-008
10 MARR	LAURIE	10-002
10 MARRA	ANGELA	10-003
10 PETRIE	LESLIE	10-011
10 RONDEAU JR.	PAUL	10-007
10 STAPLES	JENNIFER	10-012
20 DOYLE	JOSHUA	20-013
20 FILSON	FLINT	20-023
20 GAUMES	ROBIN	20-028
20 KACUBA	DENISE	20-025
20 MAITLAND	KATIE	20-005
20 MANGAN	KATHRYN	20-001
20 MARSH	SAMANTHA	20-004
20 O'CONNOR	CHRISTOPHER	20-012
20 PHINNEY	MONTY	20-007
20 WALTERS	CODY	20-018
30 CERRONE	ANTHONY	30-006
30 FALKOWSKY	AARON	30-011
30 LAFONTAINE	JOHN	30-015
30 SHUE	DANIEL	30-016
30 SPRAGUE	TRAVIS	30-004
41 BISHOP	ANDREW	41-019
41 DURANT	MELISSA	41-003
41 FOUT	CHRISTIAN	41-030
41 GOODRICH	ANTHONY	41-013
41 HARPER	DUSTIN	41-009
41 HAYNES	THOMAS	41-032

41 KIZZER	KENNETH	41-015
41 ROHE	DAVID	41-033
41 SEAMAN	BRANDON	41-011
41 SKIFF	RYAN	41-007
41 WARD	BROCK	41-004
60 FRIANT	TAYLOR	60-004
60 NEWTOWN	JOSHUA	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. There has been a dramatic increase in hostile nation-state sponsored hacking activities. Cyberattacks are increasing as the potential for monetary reward grows. Costs associated with cybercrime include damage and destruction of data, stolen money, lost productivity, theft of intellectual property, theft of personal and financial data, post-attack disruption of business activities, forensic investigation, restoration and deletion of hacked data systems and reputational harm. On each occasion when a new threat is met there will be an effort to work around the solution.

Given the Authority's dependence upon electronics and technology, cyber security will continue to be a high priority.

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

Retaining and recruiting staff has been challenging. The Authority currently has 7 vacant positions and anticipates 4 retirements in 2023. The Authority has filled an unprecedented 25 vacant positions since the beginning of 2022. Simply put, we are competing for qualified staff that are in high demand and the competitive advantage previously provided by offering a defined benefit retirement through the state has diminished with Tier 6. Additionally, with the advancement of telecommuting, employees that want to remain in the North Country now have employment opportunities with firms located outside of New York State.

To retain, recruit and advance qualified staff, the Authority must continue to evaluate employee total compensation packages to ensure we are a competitive employer. Beyond total compensation, we must create a business culture that promotes work life balance and a work environment that is desired by current and future employees.



3. Army Water Line - Disinfection Byproducts – Medium to High Risk

The Authority received an Administrative Order from the U.S. Environmental Protection Agency on March 30, 2022 on its Army Water Line for failure to comply with the requirements of the Stage 2 Disinfectants and Disinfection Byproducts Rule by exceeding the maximum contaminant level for haloacetic acids. The Authority has been proactive in its efforts to address disinfection byproducts by installing an aeration system at Booster Pump Station 2, which helped to minimize total trihalomethanes. However, the Authority purchases its treated water from the City of Watertown, which is sourced from the Black River. As a purchaser of water from another local government the Authority has no control over the treatment effectiveness of its supplier. Since the Army Water Line is a separate public water system, it is regulated independently and the Authority is contractually required to ensure that the water it provides to its customers, which includes Fort Drum, and the Towns of Pamela, Champion and LeRay, meets regulatory limits according to the Safe Drinking Water Act. The Authority has developed a corrective action plan, which has been accepted by the U.S. EPA. The corrective action plan includes continuing to work with the City of Watertown to implement capital improvements at its treatment plant that will reduce disinfection byproducts and address the root cause of the violations. Additionally, 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.

4. Changing Telecommunication Industry – Medium Risk

The telecommunications 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 our telecommunications network.

5. Regional Water Line – Disinfection Byproducts – Low Risk

The Regional Water Line consists of a 22-mile transmission main that serves multiple municipalities in western Jefferson County. The Authority purchases treated water from the Village of Cape Vincent, which comes from Lake Ontario. As a surface water supply, Lake Ontario is lower in disinfection byproducts than some other surface water bodies but it is higher than groundwater supplies. Given the length of the Regional Water Line and the relatively low demand for water along the line, water age can be high. Water age is a primary factor that contributes to high disinfection byproduct levels. While disinfection byproducts have not exceeded the Maximum Contaminant Level (MCL) in recent years, the potential exists that conditions could change, which could increase MCL levels. Changing conditions that could increase MCL levels include decreased water demand, changing source water quality, or treatment effectiveness. As a wholesale supplier and transporter, the Authority has little control over these factors. Additionally, 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

During this time of high inflation, Authority staff has been diligent in the budgeting process to ensure we are providing the most responsible fiscal budgets for the communities we serve. 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 2024 offers a fresh start, it is certain to offer new challenges for the Authority and our partners.

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.

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 financially stressed due to the aftermath of the COVID pandemic. This year's budget maintains the existing level of partnership service with limited growth anticipated from new customers. It is anticipated that estimated service revenues across the divisions will be consistent with budget projections. As the fiscal year approaches closure, financial strength and sustainability are directly attributed to a policy of self-sufficiency and managed growth. 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.

Fiscal Year 2024 Budget highlights include the following:

- **Materials Management**
 - Continued operation of two landfill "working faces," the original landfill and the new cells in the Southern Expansion.
 - Discontinuation of the Recycling Transfer Station in Harrisville.
 - Development of local options for waste diversion for hard to recycle materials (tires, mattresses, textiles, etc.).
- **Water Quality**
 - Implementation of the \$13 million Army Waterline Pipeline Replacement Project.
 - Implementation of an estimated \$10 million Army Sewer Line Rehabilitation Project.



- Telecommunications
 - Provide continued support to county partners in deploying broadband services in unserved areas.
 - Complete the Avangrid Dark Fiber Project (\$1,777,350).
 - Complete NYPA Fiber to the Premise Project (\$1,400,000).
 - Upgrade approximately 30 Wireless towers from 1G to 10G.

- Engineering
 - Continued work on a regional GIS project to complete mapping for 25 municipalities in St. Lawrence and Franklin counties.
 - Continued oversight of internal capital projects.

- Regional Development
 - Successfully administer four grants to rehabilitate approximately 42 homes over a three-year period to assist the Village of Tupper Lake, Village of Massena, Town of Gouverneur and St. Lawrence County.
 - Assist Jefferson County in the implementation of the HOME ARP funding program.

- Administration
 - Develop succession planning to ensure continued operations in light of pending retirements.
 - Implement software, equipment and procedures to reduce vulnerability in our IT infrastructure.



CAPITAL BUDGET

AUTHORITY CAPITAL PROJECT SUMMARY - FYE2024

	Amended Budget FYE 2023	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028
ADMINISTRATION	\$ 277,876	\$ 324,042	\$ 968,183	\$ 235,103	\$ 259,512	\$ 415,441
TELECOMMUNICATIONS	\$ 3,535,000	\$ 1,723,000	\$ 1,285,000	\$ 1,285,000	\$ 1,135,000	\$ 935,000
MATERIALS MANAGEMENT FACILITY	\$ 5,055,000	\$ 2,591,530	\$ 16,729,147	\$ 7,212,589	\$ 1,782,000	\$15,214,980
ARMY SEWER LINE	\$ 642,000	\$ 10,043,000	\$ 500,000	\$ 13,113	\$ 5,000	\$ 507,930
ARMY WATER LINE	\$ 13,160,000	\$ -	\$ 1,011,450	\$ 50,000	\$14,517,033	\$ 28,982
REGIONAL WATER LINE	\$ -	\$ 20,000	\$ -	\$ 62,285	\$ 29,488	\$ 219,752
ENGINEERING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 22,669,876	\$ 14,701,572	\$ 20,493,780	\$ 8,858,090	\$17,728,033	\$17,322,085

The capital budget continues significant investment to complete previously authorized capital projects in FY 2024. In Materials Management, such carryover projects include the Main Pump Station Upgrades (\$595,000) and the O&M Building Modification & Roof Replacement Project (\$700,000). The Telecommunications Division will continue to advance the Avangrid Dark Fiber Project (\$1,777,350) as well as the NYPA Fiber to the Premise Project (\$1,400,000). In Water Quality, staff will be busy overseeing the Army Water Line Pipeline Replacement Project (\$13,000,000) which will replace approximately 2.5 miles of waterline along Patterson Road.

As a provider of critical services, the fiscal year 2024 Capital Budget reflects the Authority’s continued investment in infrastructure and equipment to ensure our facilities have the resources available to provide uninterrupted operation.

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, to include upgrading approximately 30 Wireless towers from 1G to 10G. In addition, the Authority will continue to invest in Central Office locations and equipment to provide increased network reliability to ensure our network has the capacity to meet customer demand.

The Materials Management capital budget includes required replacement of operating equipment pursuant to our Asset Management Plan as well funding to replace the existing landfill gas blower flare, which is required to combust excess landfill gas when the Landfill Gas to Energy Plant is shut down.

The Army Sewer Line capital budget includes an estimated \$9.8 million to repair approximately 17,160 feet of 36" Pre-Stressed Concrete Pipe and associated manholes located on the section of Army Sewer Line beginning at the Calcium Nature Trailhead and ending at the Warneck Pump Station. Repair of the Army Sewer Line will be completed utilizing cured-in-place lining technology. It is anticipated that this project will be funded through a combination of grants, loans and/or bond financing.



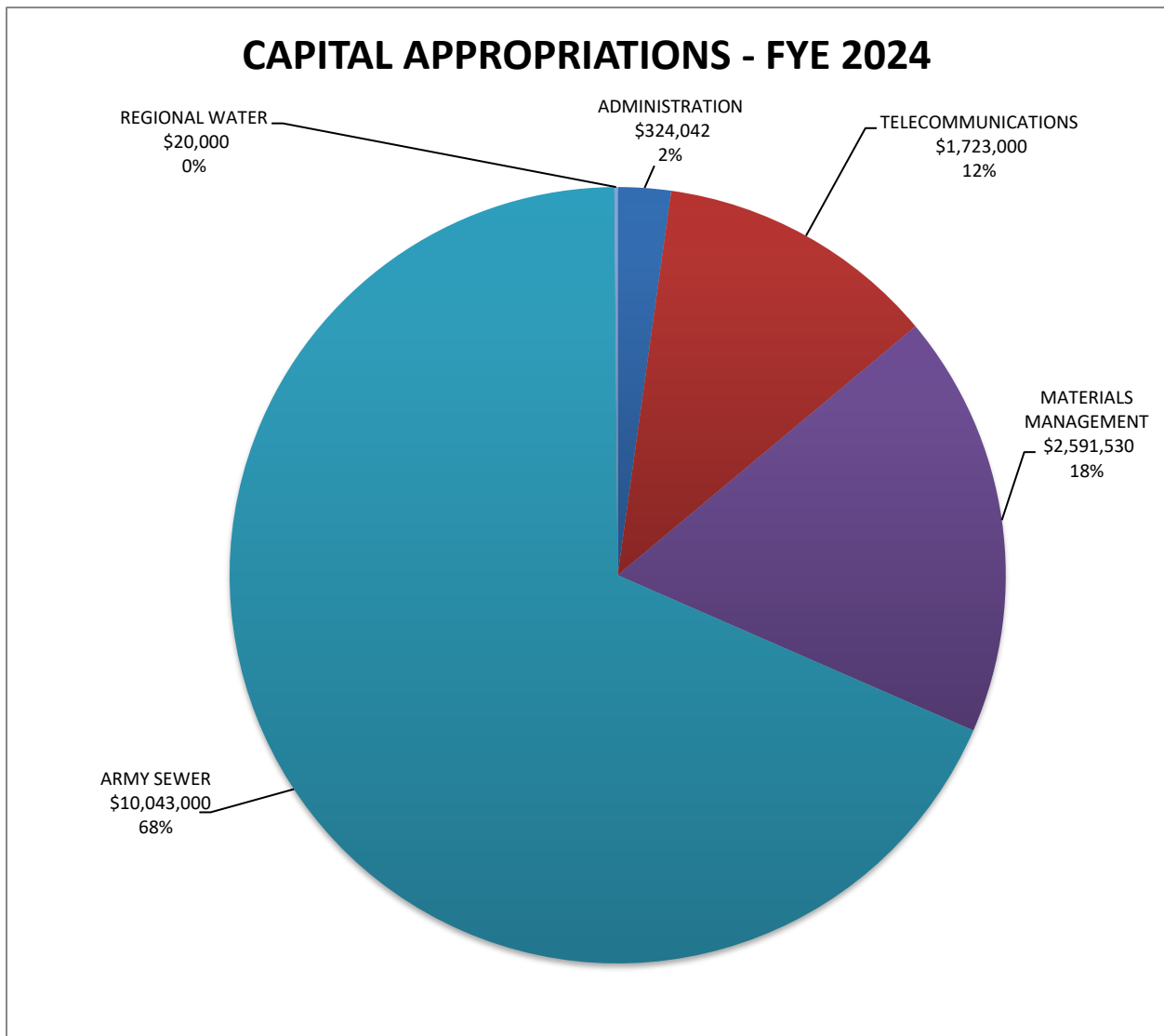
A strong element of our balanced, sustained growth is the management of capital costs, utilization of debt, and application of reserves. Annually, to the extent possible, the Authority adds to the reserve funds for critical capital investments like Materials Management and Telecommunications. These essential 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 our fiber infrastructure and earning investment income from the reserve.



CAPITAL APPROPRIATIONS

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

	FYE 2020	FYE 2021	FYE 2022	FYE 2023	FYE 2024
ADMINISTRATION	\$ 200,200	\$ 195,500	\$ 180,800	\$ 277,876	\$ 324,042
TELECOMMUNICATIONS	\$ 3,832,000	\$ 2,685,000	\$ 1,520,000	\$ 3,535,000	\$ 1,723,000
ENGINEERING	\$ -	\$ -	\$ -	\$ -	\$ -
MATERIALS MANAGEMENT	\$ 21,178,000	\$ 1,890,000	\$ 1,017,500	\$ 5,055,000	\$ 2,591,530
ARMY SEWER	\$ 30,000	\$ 50,000	\$ 240,000	\$ 642,000	\$ 10,043,000
ARMY WATER	\$ 1,629,866	\$ 1,000,000	\$ 50,000	\$ 13,160,000	\$ -
REGIONAL WATER	\$ 130,000	\$ 85,000	\$ 100,000	\$ -	\$ 20,000
TOTAL APPROPRIATION	\$ 27,000,066	\$ 5,905,500	\$ 3,108,300	\$ 22,669,876	\$ 14,701,572





HUMAN RESOURCES

➤ **Retaining and Recruiting Qualified Staff**

Recruitment and succession planning encompasses the activities involved in building and maintaining a workforce in addition to identifying high-potential employees, evaluating and honing their skills and abilities, and preparing employees for advancement into positions that are key to the success of the Authority. The Authority will continue to develop and implement programs related to sourcing, recruiting, on-boarding, coaching and retaining employees.

Retaining and recruiting professional and technical staff has been challenging. The Authority currently has 7 vacant positions and anticipates 4 retirements in 2023. The Authority has filled an unprecedented 25 vacant positions since the beginning of 2022. Simply put, we are competing for qualified staff that are in high demand and the competitive advantage previously provided by offering a defined benefit retirement through the state has diminished with Tier 6. Recent actions approved by the Board to increase annual vacation accruals, implement a telecommuting policy and provide a retention incentive have proved valuable in our mission to retain and attract new talent.

➤ **Wage Pool**

Management is recommending an annual wage pool of 5% of payroll, as provided in the personnel policies for merit-based wage adjustments, reclassifications, and all other adjustments. This is an increase from last year's wage pool of 3.75%. 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.

➤ **Staffing**

The FY 2024 budget includes the addition of an Assistant Director of Telecommunications. As outlined in our FY 2024 Strategic Plan, it is imperative that that we develop and implement plans for succession to ensure continued operations of our critical facilities in advance of future retirements. Further, the FY 2024 budget includes the addition of a Water Quality Technician to support additional contracts and to provide the additional workforce required while training new staff.

Based on an evaluation of staffing requirements at Materials Management, the position of Technical Services Supervisor, which has been vacant for 2 years, was eliminated from the FY 2024 budget. In addition, with the closure of the Recycling Transfer Station in Harrisville, the following positions were not included in the FY 2024 budget: 1) Equipment Operator – RTS and 2) Maintenance Technical Assistant-RTS. Where possible, staff from the Recycling Transfer Station in Harrisville filled vacant positions at Materials Management upon closure of the Recycling Transfer Station.



A part time Housing Rehabilitation Specialist position in Regional Development that is currently vacant has been eliminated from the FY 2024 budget and replaced with funding to retain a third party to provide the required services.

➤ **Employee Health Premiums**

The budget anticipates total health insurance plan costs for active employees of \$1,033,259.

➤ **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 7.7% and the self-funded deductible increased 7.1%; \$500 for individuals and \$1,000 for families.

The Authority establishes an annual premium equivalent by totaling premium costs and estimated self insurance utilization. The Authority’s 2023 employee health insurance benefit includes an employee contribution of 28.5%, except for single coverage which is limited by the Affordable Care Act.

PREMIUM EQUIVALENT - PLAN YEAR 2023						
	Total Premium & Deductible	Recapture of Deductible	Premium Equivalent	Employee Contribution	Authority Cost (Premium Equiv)	Employee % of Premium Equivalent
Individual	\$ 14,469.24	\$ (4,275.00)	\$ 10,194.24	\$ (2,730.00)	\$ 7,465.00	26.8%
E/S	\$ 28,938.48	\$ (8,550.00)	\$ 20,388.48	\$ (5,798.00)	\$ 14,591.00	28.5%
E/C	\$ 26,847.72	\$ (8,550.00)	\$ 18,297.72	\$ (5,226.00)	\$ 13,072.00	28.5%
Family	\$ 34,862.40	\$ (8,550.00)	\$ 26,312.40	\$ (7,488.00)	\$ 18,825.00	28.5%

➤ **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 this fiscal year as the Authority manages retirement health insurance exposure and contained retiree health insurance costs. During FY 2024, the Authority will explore setting up a Trust for managing post-retirement benefits.



➤ **Retirement (NYS Pension)**

The Authority's retirement benefit rate provided by New York State increased over the previous year. However, the increase in total pension expense was offset by retiring employees being replaced with new employees who will likely enter the state workforce in Tier 6.

TIER	FY 2024		FY 2023	
	#	% Contribution	#	% Contribution
Tier 3 & 4	32	14.9%	39	13.0%
Tier 5	7	12.9%	8	11.1%
Tier 6	41	9.5%	35	8.2%
NYS VDC	2	8.0%	2	8.0%

➤ **Workers' Compensation**

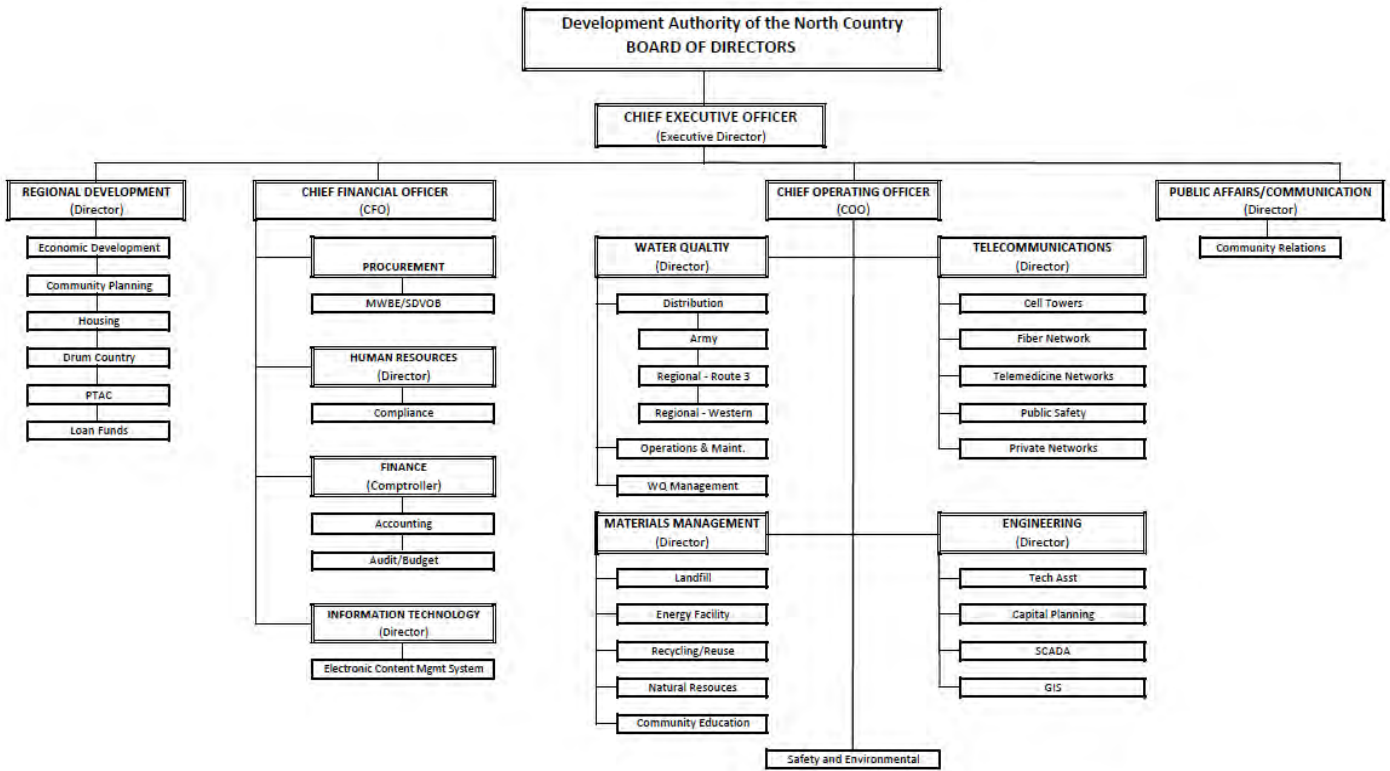
The Authority purchases workers' compensation at rates computed as a percentage of payroll, based upon occupational classification. The rates are as follows:

	FY 2024	FY 2023
Administration	0.15%	0.15%
Regional Development	0.15%	0.15%
Materials Management	7.52%	8.57%
Telecommunications	0.53%	0.15%
Water Quality	7.25%	8.26%
Engineering	0.53%	0.57%

The decrease in workers compensation rates results in an estimated savings of approximately \$20,000 or 10% over 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 upon 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 the relocation of our offices in St. Lawrence County from the St. Lawrence County Office Building to the St. Lawrence - Lewis BOCES Office Building located on 40 West Main St, Canton. This move has provided the Authority with the additional space and privacy required. The FY 2024 budget reflects a slight decrease in office rent over the previous year.

➤ **Administration – Interest Earnings**

The Authority has budgeted interest at higher rates than recent years based on current market conditions. Over the past year, we have seen a significant increase in interest rates on new investments, which resulted in increasing budgeted interest income from \$585,451 in FY 2023 to \$1,762,792 in FY 2024. While this is a substantial increase, management believes the budget to be conservative.

➤ **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. Insurance renewal premiums increased by \$93,000 (17.0%) over last year, from \$550,000 to \$643,000. Factors influencing this increase include large premium increases in owners' and contractor's protective liability insurance and Telecommunications professional liability insurance due to non-renewals by our current carriers. Like many industries, the insurance industry is in a state of flux with carriers re-evaluating lines of business and pricing structures.

➤ **Administration – Retiree Health Insurance**

The budget reflects an increase in retiree health insurance based upon increased premiums and the number of retirees. The Authority currently provides health insurance benefits to 19 retirees and anticipates four active employees retiring in FY 2024. As the Authority approaches 40 years of operation, more individuals will be retiring with eligibility for health insurance.



Administration Division Capital Projects

ADMINISTRATIVE CAPITAL PROJECTS

Project Number	Project Description	Fund	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028
	Fleet Vehicles	O	\$ 324,042	\$ 296,183	\$ 223,103	\$ 247,112	\$ 403,041
	Server Replacement	O	\$ -	\$ 122,000	\$ 12,000	\$ 12,400	\$ 12,400
	GIS ESRI Software and Internet Mapping	O	\$ -	\$ 50,000	\$ -	\$ -	\$ -
	Financial Software System Replacement	O	\$ -	\$ 500,000	\$ -	\$ -	\$ -
TOTAL ADMINISTRATIVE			\$ 324,042	\$ 968,183	\$ 235,103	\$ 259,512	\$ 415,441

Fund Description

O Operating Investments

- **Fleet Vehicles** – The budget reflects the purchase of seven new vehicles within the fleet, consisting of six vehicle replacements and one additional vehicle to support Water Quality staff. Used vehicles are publicly auctioned. 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 when they reach 100,000 miles or 10 years of operation.



Materials Management Division Budget Elements

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

From 2012 through 2021, the rate per ton to dispose of waste at the Materials Management Facility remained unchanged.

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 \$3 per ton to \$47 per ton.

On January 1, 2023, tipping fees for municipal solid waste, construction and demolition waste, and ash increased by \$3 per ton to \$50 per ton; tip fees for beneficial use sludge increased \$2.50 per ton to \$20 per ton; and tip fees for contaminated soil increased \$2 per ton to \$20 per ton.

Previous year tip fee increases were not sufficient to fund reserve requirements 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 2024 budget includes a rate increase effective January 1, 2024 to provide county partners and customers ample time to implement. Tipping fees shall increase as follows:

- Municipal solid waste, construction and demolition waste, and ash will increase by \$4 per ton to \$54 per ton;
- Beneficial use sludge will increase \$4 per ton to \$24 per ton;
- Contaminated soil will increase \$4 per ton to \$24 per ton;
- Non-beneficial use sludge, sewage sludge, industrial waste will increase \$4 per ton to \$40 per ton; and
- Asbestos will increase \$4 to \$84 per ton.

The FY 2024 budget for Materials Management utilizes \$995,456 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 tipping fees of \$9.50 per ton will be required by FY 2027 to sufficiently fund capital reserves.



➤ **Materials Management – Waste Volumes**

FY 2024 waste volumes are budgeted at 239,775 tons, which is 2% more than budgeted in the previous year. Current year waste volumes through December 31st are approximately 30,000 tons over budget. However, the majority of the overage is attributable to non-beneficial use sludge, which is difficult to predict.

➤ **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 is required by NYSDEC regulation to simultaneously operate two working cells, which requires the continued operation of two landfill-working faces on a temporary basis; the original landfill and the new cells of the Southern Expansion. Consequently, the division will incur increased operating costs. The intent is that the new cells receive “soft waste” and the old cells will receive “hard waste,” thereby protecting the new liner.

➤ **Materials Management – LFGTE Revenues**

Revenues to Materials Management from landfill gas to energy generation are projected to decrease by 6% to \$540,884. Renewable Energy Credits (RECs) are the primary source of revenue from the LFGTE facility and are predicted to decrease in value. It is anticipated that RECs will have a value of \$33.75 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 – Waste Diversion**

The budget anticipates restructuring our successful diversion programs for mattress and tire recycling. The diversion of these materials reduces the impact on landfill operations and extends the useful life of our landfill. Authority staff evaluated our current means of recycling both mattresses and tires and have identified a private business to purchase the Authority’s Recycling Transfer Station in Harrisville to provide such services locally. This would create jobs locally, reduce the carbon footprint of trucking such materials to Buffalo, and reduce total costs of recycling both mattresses and tires.

➤ **Materials Management – Recycling Transfer Station**

The FY 2024 operating budget eliminates all costs associated with the operation of the Recycling Transfer Station in Harrisville. The sale is expected to be finalized in February of 2023.



MMF TONNAGES

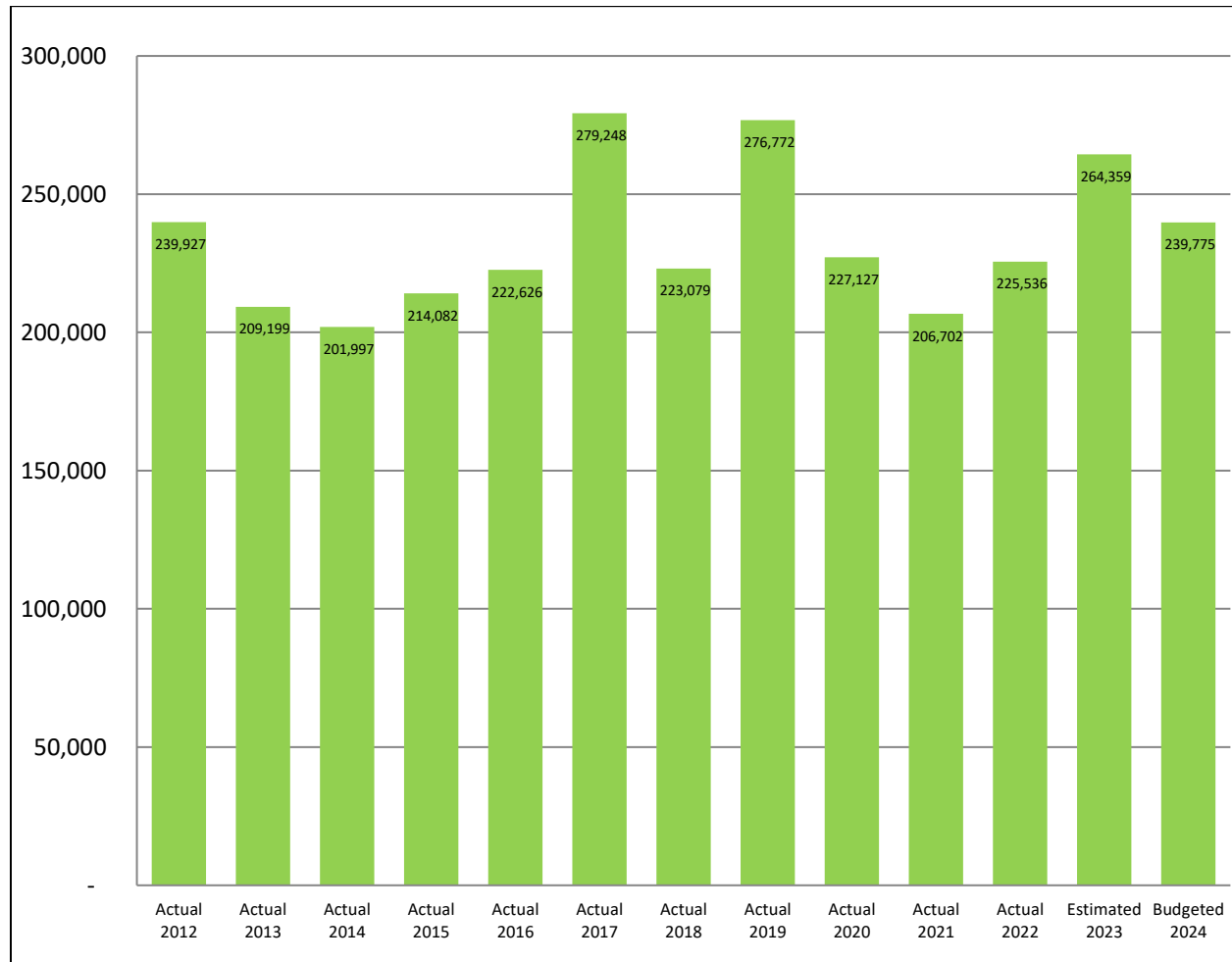


FIGURE 2

RESERVES (CONTRIBUTIONS FROM TIP FEE):

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024
Replacement Reserve	\$ 2.00	\$ 2.00	\$ 4.00	\$ 4.00	\$ 4.00	\$ 2.25	\$ 3.00	\$ 1.00	\$ 5.00	\$ 6.00
Liner Reserve	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6.00	\$ 8.00
Closure Reserve	\$ 2.25	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.00	\$ 2.75	\$ 3.50	\$ 3.50
Tip Fee Stabilization Reserve	\$ 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	\$ 5.00	\$ 12.00	\$ 14.75	\$ 13.00	\$ 8.25	\$ 6.25	\$ 3.75	\$ 14.50	\$ 17.50



Materials Management Division Capital Projects

Project Number	Project Description	Fund	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028
	Equipment: Hydraulic Excavator	R	\$ 688,600	\$ -	\$ -	\$ -	\$ -
20196	Equipment: Leachate Tanker Trailer	R	\$ 105,000	\$ 110,000	\$ 115,000	\$ -	\$ -
	Equipment: Mower/ Snow Blower Replacement	R	\$ 17,930	\$ -	\$ -	\$ -	\$ -
	Equipment: Backhoe Loader	R	\$ 220,000	\$ -	\$ -	\$ -	\$ -
	Access Control Upgrade	R	\$ 68,000	\$ -	\$ -	\$ -	\$ -
20206	MMF Maintenance Shop Upgrade	R	\$ 572,000	\$ -	\$ -	\$ -	\$ -
	Site Development C14-20	R	\$ 250,000	\$ -	\$ -	\$ -	\$ -
	Southern Expansion Landfill Gas Phase 1 & 2 Tie In and main Flare Construction	LGR	\$ 600,000	\$ 500,000	\$ -	\$ -	\$ -
	Natural Resource Management Improvements	R	\$ 70,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Equipment: Waste Dozer	R	\$ -	\$ 600,000	\$ -	\$ 650,000	\$ -
	Equipment: Articulated Hauler	R	\$ -	\$ 800,000	\$ -	\$ -	\$ -
	Equipment: Water Truck	R	\$ -	\$ 140,000	\$ -	\$ -	\$ -
	Equipment: Landfill Compactor	R	\$ -	\$ 750,000	\$ -	\$ 1,000,000	\$ -
20205	Closure 5 Design & Construction	C	\$ -	\$ 3,324,265	\$ -	\$ -	\$ -
	Cell 14 Design & Construction	LR	\$ -	\$ 10,454,882	\$ -	\$ -	\$ -
	Equipment: Leachate Tractor	R	\$ -	\$ -	\$ 187,000	\$ -	\$ 187,000
	Equipment: Plow Truck / Sander	R	\$ -	\$ -	\$ 275,000	\$ -	\$ -
	Equipment: Wheel Loader	R	\$ -	\$ -	\$ 495,000	\$ -	\$ -
	Equipment: Mini Excavator	R	\$ -	\$ -	\$ 65,000	\$ -	\$ -
	Closure 6 Design & Construction	C	\$ -	\$ -	\$ 6,025,589	\$ -	\$ -
	Equipment: Flat Bed Truck	R	\$ -	\$ -	\$ -	\$ 70,000	\$ -
	Equipment: Bale Mulcher	R	\$ -	\$ -	\$ -	\$ 12,000	\$ -
	Equipment: Shop Equip Upgrade	R	\$ -	\$ -	\$ -	\$ -	\$ 30,000
	Equipment: Ag Tractor	R	\$ -	\$ -	\$ -	\$ -	\$ 95,000
	Cell 15 Design & Construction	LR	\$ -	\$ -	\$ -	\$ -	\$ 14,852,980
TOTAL MMF			\$ 2,591,530	\$ 16,729,147	\$ 7,212,589	\$ 1,782,000	\$ 15,214,980

Fund Description

- C Closure Reserve
- CC Carbon Credit Reserve
- CAP Capital Reserve
- R Replacement Reserve
- LGR Landfill Gas Reserve
- LR Liner Reserve



Telecommunications Division Budget Elements

- **Telecommunications – Assistant Director of Telecommunications**
The Telecommunication’s budget includes the addition of an Assistant Director of Telecommunications. This position is an integral part of succession planning for our Telecommunications Division.
- **Telecommunications – Outside Consultant**
As a carryover from FY 2023, 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. The consultant would also assist with the development of the strategic objectives of the Authority’s telecommunications network for the next five years.
- **Telecommunications – Cell Tower Connections**
The budget provides funding to connect new wireless towers throughout the North Country. In FY 2024, we expect to upgrade approximately 30 wireless towers from 1G to 10G in advancement of cell providers’ 5G rollouts. Revenue collections will cover connection and maintenance costs over multi-year agreements.
- **Telecommunications – Closing the Digital Divide**
The Authority will continue to assist Jefferson, Lewis and St. Lawrence counties with broadband strategies to improve access to unserved residents and businesses and develop strategic partnerships to utilize existing facilities and resources to enable entry to service providers in rural markets that were previously unserved.



Regional Development Division Budget Elements

➤ **Regional Development - Enhancing Fort Drum**

The Authority is at the forefront of several programs that benefit Fort Drum, including Drum Country NY and the Fort Drum Compatibility Committee. It is important that we continue to be relevant to Fort Drum leadership and assist them in protecting its mission as well as growing it. The FY 2024 budget dedicates staff resources to enhance Drum Country NY, both within the region and externally, and to focus on issues for compatible land use with the Fort Drum Compatibility Committee.

➤ **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.

➤ **Regional Development - Implementing Home ARP Plan**

Jefferson County received \$2.9 million from HUD through the North Country HOME Consortium for homeless housing needs in the three-county region. Staff is working with local service providers and officials to draft the spending plan. In FY 2024, staff will issue a Request for Proposals to identify projects and then work to implement the projects.

➤ **Regional Development – Investment Income**

Investment income has been critically low over the past several years. The FY 2024 budget includes an increase in interest earnings as we have seen a significant increase in interest rates on new investment.

➤ **Regional Development –Rural Broadband**

RD staff is working closely with Telecommunications 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 FY 2024 budget.



Water Quality Division Budget Elements

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

The Authority's Water Quality division continues to experience employee turnover. These transitions demand extra time for existing and new staff to assume and complete ongoing tasks and are costly in terms of training and licensing. They also affect the quality of the services provided to our customers and the strength of our customer relationships. 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 must continue to evaluate employee total compensation packages to ensure we are a competitive employer. We must also engage each employee in developing training plans to provide the employee the opportunity to meet professional goals while also benefiting the Authority.

The FY 2024 budget includes the addition of a Water Quality Technician to support additional contracts and to provide the additional workforce required while training new staff.

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

The FY 2024 budget includes the implementation of 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. Implementation was scheduled for FY 2023, but staff turnover delayed such implementation.

➤ **Water Quality – Disinfection Byproducts**

The City of Watertown is the sole supplier of water to the Authority's Army Water Line which provides water to Fort Drum, Pamela, LeRay and Champion. The EPA 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.

On March 30, 2022 the Authority received an Administrative Order from the EPA as it relates to our Army Water Line and the high level of DBPs in the water. Authority staff are working with City of Watertown officials to identify and implement the corrective actions required to resolve the issue of city water exceeding the maximum contaminant level for DBPs, including haloacetic acids (HAA5) and trihalomethanes (TTHM).



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 the DBP THHM 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 \$173,500 in interim interest expense for the Army Sewer Line Pipeline Rehabilitation project.

➤ **Water Quality – Army Water Line**

The rates being charged on the Army Water Line are decreasing due to a reduction in Authority capital costs. It should be noted that the Army Water Line Pipeline Replacement Project will be financed with the first principal payment anticipated in FY 2025. The FY 2024 budget includes \$225,000 in interim interest expense.

➤ **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						
2023-2024 User Charges Schedule						
				2022-2023	2023-2024	Change
Army Sewer				5.73	6.09	0.37
Army Water				7.40	6.67	-0.73
Sewer Connection Rates:						
Town of LeRay - Sanford Corners				3.40	3.59	0.18
Town of Pamela SD9				3.45	3.63	0.18
Town of LeRay - North Entry				3.40	3.59	0.18
Town of Leray SD 4				3.82	4.00	0.18
Town of Pamela SD3				3.40	3.59	0.18
Route 3 Sewer				3.44	3.63	0.19
Route 12				3.42	3.59	0.16
Water Connection Rates:						
Pamelia District #2, LeRay District #1				3.02	3.33	0.31
Pamelia District #1				3.09	3.42	0.33
Pamelia District #4 & #5				3.15	3.50	0.35
LeRay District #2				3.40	3.86	0.46
Champion				3.88	4.53	0.65
Regional Water Line (COST COMPARISON FY23 / FY24)						
Municipality	FY 2023 Quarterly Fixed Cost	FY 2023 Variable Cost / KGAL	FY 2024 Quarterly Fixed Cost	FY 2024 Variable Cost / KGAL		
T/Cape Vincent (WD 2,3)	\$ 1,384.60	\$ 1.81	\$ 1,361.09	\$ 2.29		
Lyme (incl Bus Garage)	\$ 11,769.09	\$ 1.81	\$ 11,569.31	\$ 2.29		
Chaumont	\$ 11,076.79	\$ 1.81	\$ 10,888.76	\$ 2.29		
Dexter	\$ 8,999.89	\$ 1.81	\$ 8,847.12	\$ 2.29		
T/Brownville (incl GBHS)	\$ 17,030.56	\$ 1.81	\$ 16,741.46	\$ 2.29		
V/Brownville	\$ 18,692.08	\$ 1.81	\$ 18,374.78	\$ 2.29		



Water Quality Division Capital Projects

ARMY SEWER LINE

Project Number	Project Description	Fund	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028
41-064	Wareck Pump Station (WPS) Pump, Flow Meter and Controls Upgrade	Revenue	\$ 243,000	\$ -	\$ -	\$ -	\$ -
41-065	Amy Sewer Line (ASL) Pipeline Rehabilitation	TBD	\$ 9,800,000	\$ -	\$ -	\$ -	\$ -
41-062	Amy Sewer Line (ASL) Alternate Source for Wastewater Treatment	Revenue	\$ -	\$ 500,000	\$ -	\$ -	\$ -
	Wareck Pump Station (WPS) Remote Terminal Unit (RTU) Replacement	Revenue	\$ -	\$ -	\$ 13,113	\$ -	\$ -
	Wareck Pump Station (WPS) Washer Compactor and Panel Replacements	Revenue	\$ -	\$ -	\$ -	\$ 5,000	\$ 92,742
	Wareck Pump Station By-Pass Pump Replacement	Revenue					\$ 89,177
	Vacumn Trailer Replacement	Revenue					\$ 115,927
	Closed Circuit Television (CCTV) Sewer Camera Replacement	Revenue					\$ 210,084

TOTAL ARMY SEWER LINE \$ 10,043,000 \$ 500,000 \$ 13,113 \$ 5,000 \$ 507,930

ARMY WATER LINE

Project Number	Project Description	Fund	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028
42-043	Amy Water Line (AWL) Booster Pump Station (BPS) 1 and 2 Pump & SCADA Improvements	Revenue	\$ -	\$ 481,000	\$ -	\$ -	\$ -
	Amy Water Line (AWL) Alternate Source for Water Supply	Revenue	\$ -	\$ 530,450	\$ -	\$ -	\$ -
	Amy Water Line (AWL) Acoustic Testing of AWL Section 1	Revenue	\$ -	\$ -	\$ 50,000	\$ -	\$ -
	City of Watertown Remote Terminal Unit (RTU) Replacement	Revenue				\$ 10,927	
	Amy Water Line (AWL) Pipeline Replacement - Phase 2	Bonding/Grant	\$ -	\$ -	\$ -	\$ 14,506,106	\$ -
	Amy Water Line (AWL) Bridge Crossing Inspection	Revenue	\$ -	\$ -	\$ -	\$ -	\$ 28,982

TOTAL ARMY WATER LINE \$ - \$ 1,011,450 \$ 50,000 \$ 14,517,033 \$ 28,982

REGIONAL WATER LINE

Project Number	Project Description	Fund	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028
	RWL Bridge Crossing Inspections	Capital Reserve	\$ 20,000	\$ -	\$ -	\$ -	\$ -
	Town of Cape Vincent (TOCV) Pump Station Remote Terminal Unit (RTU) and Human Machine Interface (HMI) Upgrade	Capital Reserve	\$ -	\$ -	\$ 18,576	\$ -	\$ -
	Regional Water Line Pump	Capital Reserve			\$ 43,709		
	Regional Water Line (RWL) Air Relief Valves & Meter Replacement	Capital Reserve	\$ -	\$ -	\$ -	\$ 29,488	\$ -
	Regional Water Line (RWL) Limerick Booster Pump Station (LBPS) Genset Replacement	Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ 150,706
	Regional Water Line Pumps & Surge Relief Valves	Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ 69,046

TOTAL REGIONAL WATER LINE \$ 20,000 \$ - \$ 62,285 \$ 29,488 \$ 219,752



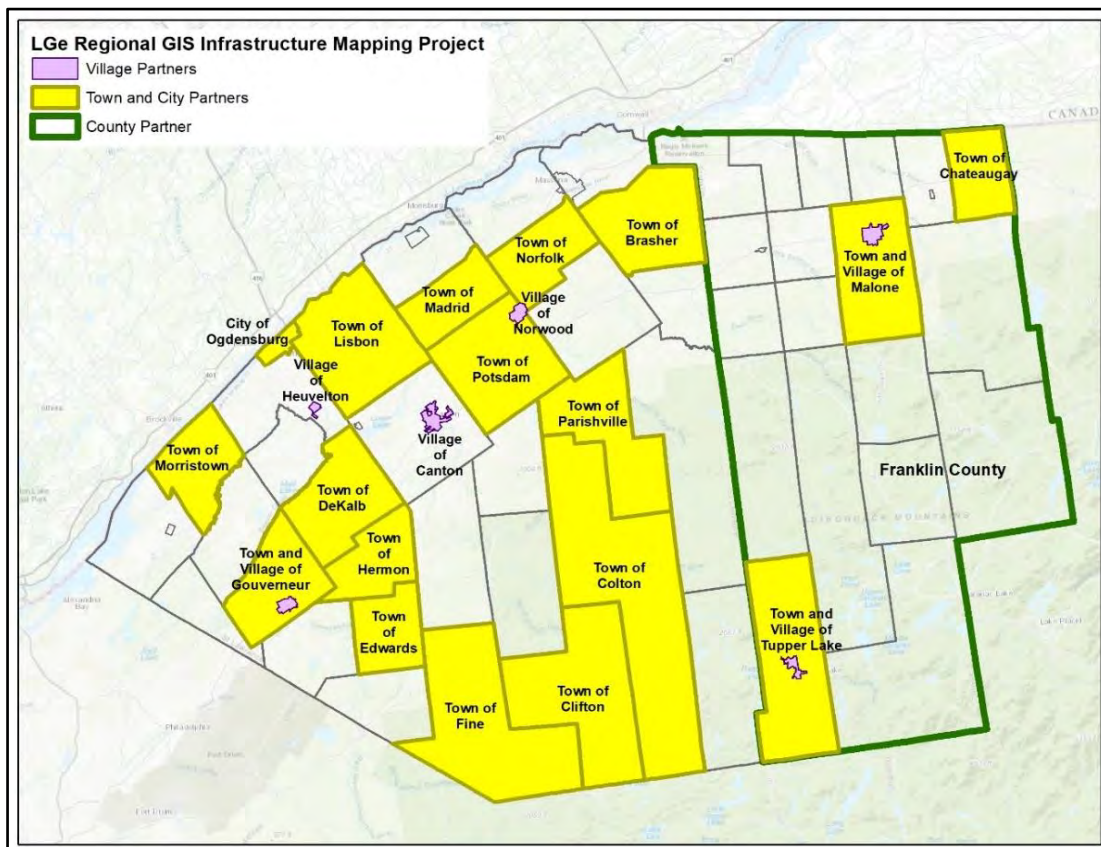
Engineering Division Budget Elements

➤ **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 will be monitored and adjusted according to the demand for service.

➤ **Engineering – GIS**

The FY 2024 budget includes \$160,000 in revenue for 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.





RESERVE SUMMARY

Materials Management	Replacement Reserve	\$5,379,271
	Closure Reserve	\$17,600,693
	Post Closure Reserve	\$7,233,305
	Tip Fee Stabilization Reserve	\$4,384,586
	Capital Reserve	\$966,185
	Landfill Gas Reserve	\$1,391,866
	Wetlands Mitigation Reserve	\$320,979
	Liner Reserve	<u>\$11,459,736</u>
	Subtotal	\$48,736,621
Telecommunications	Operating Reserve	\$989,311
	Repair & Upgrade Reserve	<u>\$5,903,859</u>
	Subtotal	\$6,893,170
Water Quality	Wastewater Administrative Reserve	\$749,985
	Wastewater Repair Reserve	\$900,000
	Wastewater Development Reserve	\$223,107
	Water Repair Reserve	\$900,000
	Regional Water Line Operating Reserve	\$62,625
	Regional Water Line Capital Reserve	<u>\$238,879</u>
	Subtotal	\$3,074,596
Administrative	Post Employee Benefit Reserve	\$5,676,120
	Administrative Reserve	<u>\$4,000,000</u>
	Subtotal	\$9,676,120
	TOTAL RESERVES	\$68,380,507



AUTHORITY RESERVE NARRATIVE

1. Materials Management:

a) Replacement Reserve

- Balance @ 12/31/22: \$5,379,271
- Reserve monies for new or replacement fleet and building improvements.
- Additions to the Replacement Reserve are currently \$5.00 per ton and effective April 1, 2023, will be \$6.00 per ton. Additions 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, 2022, capital appropriations of \$2,014,000 from the Replacement Reserve remain outstanding for various large equipment acquisitions including O&M building improvements, a Waste Dozer, monitoring well decommissioning, storm water improvements, and a leachate tractor and trailer.

b) Closure Reserve

- Balance @ 12/31/22: \$17,600,693
- State and federal laws and regulations 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 and \$0.76 per ton for prefunding, are based on a financial model which is updated annually.
- Withdrawals from the Reserve are based on budgeted capital expenditures.
- As of December 31, 2022, capital appropriations of \$2,327,000 from the Closure Reserve remain outstanding for Closure V.

c) Post Closure Reserve

- Balance @ 12/31/22: \$7,233,305
- 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. 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 @ 12/31/22: \$4,384,586
- 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.



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- The Board has authorized the use of the tip fee stabilization reserve in FY 2023 if the Materials Management Facility falls short of needed funds.
- e) Capital Reserve
- Balance @ 12/31/22: \$966,185
 - 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, 2022, commitments of \$546,000 remain outstanding from the Capital Reserve to fund the Southern Expansion (\$47k) and Main Pump Station upgrades (\$499k).
 - Once the remaining commitments are paid, a review and recommendation will be made to the Board of Directors to redirect the reserve balance to another appropriate reserve fund.
- f) Landfill Gas Reserve
- Balance @ 12/31/22: \$1,391,866
 - 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, 2022, commitments of \$55,000 remain outstanding to fund the wellfield expansion project.
- g) Wetlands Mitigation Reserve
- Balance @ 12/31/22: \$320,979
 - 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 @ 12/31/22: \$11,459,736
 - The Liner Reserve was established to construct cell liners at the Materials Management Facility.
 - Additions to the Liner Reserve are currently \$6.00 per ton and effective April 1, 2023, additions will be \$8.00 per ton. Additions 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 @ 12/31/22: \$989,311
- 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 of revenue.
- Withdrawals from the Telecommunications Operating Reserve can be made as authorized by the Board of Directors.

b. Repair and Upgrade Reserve

- Balance @ 12/31/22: \$5,903,859
- 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 @ 12/31/22: \$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 first 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 @ 12/31/22: \$900,000
- The 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 @ 12/31/22: \$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 @ 12/31/22: \$900,000
- The 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 by 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.

5. Regional Waterline Reserve

a. Regional Waterline Operating Reserve

- Balance @ 12/31/22: \$62,625
- The RWL Operating Reserve was established in FY 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 @ 12/31/22: \$238,879
- The RWL Capital Reserve was established in FY 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 @ 12/31/22: \$5,676,120
- 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 retains an actuary to compute its liability for post-employment benefits and creates a cash reserve to fund future employee post-employment benefits.
- For FY 2023, the Employee Benefit Reserve is funded at a rate of \$3.00 per hour, per employee.

b. Administrative Reserve

- Balance @ 12/31/22: \$4,000,000
- Interest earnings from the Board Designated Administrative Reserve can be utilized to offset administrative expenses.
- As of December 31, 2022, capital appropriations of \$165,300 from the Administrative Reserve remain outstanding for Administrative Capital Appropriations.



DEBT SUMMARY

The Authority is in compliance with debt service requirements on all outstanding borrowings.

Materials Management

	\$ 9,970,000	2019	
	<u>\$ 6,730,000</u>	2015	
Outstanding	\$ 16,700,000		

Regional Water Line

	\$ 930,560	1997	
	<u>\$ 572,991</u>	2015	Regional Water Line Village of Cape Vincent 4 th Filter
Outstanding	\$ 1,503,551		

Regional Development

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

Administration

	\$ 864,000	1987	
Outstanding	<u>\$ 864,000</u>		New York State

TOTAL OUTSTANDING \$ 19,667,551



DEBT ACTIONS

Outstanding Debt – All Divisions

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

The Authority anticipates issuing debt for the following capital projects:

Additional Debt

- **Army Water Line Pipeline Replacement Project**
 - Anticipated bonding: \$13 Million
 - Estimated Interest Rate:
 - 3.5% during construction
 - 6.0% permanent financing
 - Note: This is a taxable bond issuance due to the guarantee of debt service payments by the federal government.
 - Term: 30 years
 - The FY 2024 budget includes \$225,500 in interest payments and no payments of principal.

- **Army Sewer Line Rehabilitation Project**
 - Anticipated bonding: \$10 Million
 - Estimated Interest Rate:
 - 3.5% during construction
 - 6.0% permanent financing
 - Note: This is a taxable bond issuance due to the guarantee of debt service payments by the federal government.
 - Term: 30 years
 - The FY 2024 budget includes \$173,500 in interest payments and no payments of principal.



AUTHORITY DEBT NARRATIVE

1) Materials Management

a) 2019 Bond Issue (Southern Expansion Funding)

- Debt Balance @ 12/31/22: \$9,970,000
- Annual Debt Service, Interest & Principal: \$661,181
- Maturity Date: 9/01/2044
- **A Debt Sinking Fund** was established to meet the 2019 debt service requirements. Balance @ 12/31/2022 \$228,687. Monthly deposit to 2019 Debt Service Sinking Fund: \$56,500
- A Municipal Bond Debt Service Reserve Insurance Commitment was 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 @ 12/31/22: \$6,730,000
- Annual Debt Service, Interest & Principal: \$502,481
- Maturity Date : 5/15/2040
- **A Debt Sinking Fund** was established to meet debt service requirements of the 2015 Debt issuance. Balance @ 12/31/22: \$250,686. 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 @ 12/31/22: \$251,269. No monthly deposits or annual withdrawals are made.

2) Regional Waterline

a) United States Department of Agriculture

- Debt Balance @ 12/31/22: \$930,560
- Annual Debt Service, Interest & Principal: \$91,104
- Maturity Date: 4/08/36

b) Village of Cape Vincent – 4th Filter

- Debt Balance @ 12/31/22: \$572,991
- Annual Debt Service, Interest & Principal: \$28,159
- Maturity Date: 3/1/49

3) Regional Development

a) Housing Trust Fund:

- Debt Balance @ 12/31/22: \$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 @ 12/31/22: \$864,000
- Annual Debt Service: \$50,000 (Principal Only, 0% Interest)
- Maturity Date: 3/31/40



ACTIVE CAPITAL BUDGET REVIEW

April 1, 2022 – December 31, 2022

Project Number	Project Description	Amount Authorized	COMMITMENTS	Costs Incurred	Balance	Status	Funding Source
ADMINISTRATION							
10030	Network Access Control (NAC) FYE21	\$60,000.00	\$2,521.20	\$35,988.20	\$21,490.60	Active	Operating Investments
10031	Fleet Vehicles FYE22	\$130,800.00	\$32,699.00	\$98,097.00	\$4.00	Active	Operating Investments
10032	Voice Upgrade	\$50,000.00	\$11,121.51	\$38,600.96	\$277.53	Active	Operating Investments
10033	Fleet Vehicles FYE23	\$227,876.00	\$94,124.00	\$130,691.36	\$3,060.64	Active	Operating Investments
DANC Administration Total:		\$468,676.00	\$140,465.71	\$303,377.52	\$24,832.77		
MATERIALS MANAGEMENT							
20154	DesignConstructnExpnsn	\$24,000,000.00	\$46,832.50	\$23,953,071.72	\$95.78	Active	Capital Reserve
20156	Main Pump Station Upgrades	\$595,000.00	\$470,706.27	\$95,885.73	\$28,408.00	Active	Capital Reserve
20157	Litter Fence Replacmnt	\$360,000.00	\$0.00	\$359,999.23	\$0.77	Closed	Replacement
20187	O&M Building Door Replacement	\$40,000.00	\$0.00	\$38,700.00	\$1,300.00	Closed	Replacement
20188	O&M Building Roof Assess & Replac	\$700,000.00	\$443,234.32	\$184,770.68	\$71,995.00	Active	Replacement
20190	LFG Wellfield Expansion Project	\$300,000.00	\$22,191.14	\$244,846.39	\$32,962.47	Active	Landfill Gas Reserve
20191	Sewer Jet Vacuum Truck	\$460,000.00	\$0.00	\$453,392.00	\$6,608.00	Closed	Replacement
20192	Waste Heat Recovery Study & Report	\$30,000.00	\$0.00	\$0.00	\$30,000.00	Closed	Replacement
20193	Survey Grade GPS Replacement FYE23	\$37,000.00	\$665.87	\$34,519.51	\$1,814.62	Active	Replacement
20194	Waste Dozer FYE23	\$450,000.00	\$340,000.00	\$0.00	\$110,000.00	Active	Replacement
20195	Hydraulic Excavator FYE23	\$460,000.00	\$0.00	\$323,742.04	\$136,257.96	Closed	Replacement
20196	Leachate Tank Trailer FYE23	\$100,000.00	\$0.00	\$0.00	\$100,000.00	Active	Replacement
20197	Leachate Truck Tractor FYE23	\$170,000.00	\$149,522.10	\$0.00	\$20,477.90	Active	Replacement
20198	4 in Dry Prime Pump FYE23	\$50,000.00	\$0.00	\$39,143.32	\$10,856.68	Closed	Replacement
20199	Service Truck FYE23	\$85,000.00	\$0.00	\$0.00	\$85,000.00	Active	Replacement
20201	O&M Stormwater Improvements FYE23	\$200,000.00	\$32,056.73	\$74,376.51	\$93,566.76	Active	Replacement
20202	O&M Building Modifications - Access Control Facility FYE23	\$300,000.00	\$131,077.21	\$22,071.79	\$146,851.00	Active	Replacement
20203	Monitoring Well Decommissioning FYE23	\$231,000.00	\$125,165.00	\$6,500.00	\$99,335.00	Active	Replacement
20204	Natural Resource Management Improvements FYE23	\$110,000.00	\$6,529.90	\$61,761.10	\$41,709.00	Active	Replacement
20205	Closure V Phases 1 and 2 FYE23	\$2,327,000.00	\$49,200.00	\$0.00	\$2,277,800.00	Active	Closure
20206	Maintenance Shop Upgrade FYE23	\$15,000.00	\$6,800.00	\$0.00	\$8,200.00	Active	Replacement
DANC Materials Management Total:		\$31,020,000.00	\$1,823,981.04	\$25,892,780.02	\$3,303,238.94		
TELECOMMUNICATIONS							
30662	Avangrid Dark Fiber FYE21	\$1,777,350.00	\$5,519.00	\$381,899.32	\$1,389,931.68	Active	Replacement
30663	Twn Tupper Lake N Border Reg Comm	\$250,000.00	\$9,134.00	\$239,234.79	\$1,631.21	Active	Replacement
30665	Customer Network Construction FYE22	\$550,000.00	\$10,055.58	\$533,982.50	\$5,961.92	Active	Replacement
30666	Ethernet Enhancements FYE22	\$100,000.00	\$34,044.00	\$60,106.00	\$5,850.00	Active	Replacement
30667	Wireless Tower Service FYE22	\$350,000.00	\$0.00	\$319,195.68	\$30,804.32	Closed	Replacement
30669	Central Office Enhancements FYE22	\$120,000.00	\$0.00	\$96,472.17	\$23,527.83	Closed	Replacement
30672	NYPA Plattsburgh to Albany IRU FYE22	\$1,000,000.00	\$0.00	\$994,042.00	\$5,958.00	Closed	Capital Reserve
30673	DWDM Upgrade FYE23	\$120,000.00	\$0.00	\$0.00	\$120,000.00	Active	Replacement
30674	Customer Network Construction FYE23	\$250,000.00	\$72,631.02	\$176,173.41	\$1,195.57	Active	Replacement
30675	Ethernet Test Sets FYE23	\$55,000.00	\$2,914.24	\$42,964.56	\$9,121.20	Active	Replacement
30676	Ethernet Core Network Upgrade FYE23	\$150,000.00	\$39,399.96	\$27,287.72	\$83,312.32	Active	Replacement
30677	Wireless Tower Service FYE23	\$470,000.00	\$113,271.32	\$178,598.38	\$178,130.30	Active	Replacement
30678	Central Office Enhancements FYE23	\$130,000.00	\$62,489.02	\$55,208.22	\$12,302.76	Active	Replacement
30679	DOT Road Projects FYE23	\$50,000.00	\$14,093.05	\$34,330.56	\$1,576.39	Active	Replacement
30680	Fiber Augments FYE23	\$80,000.00	\$0.00	\$27,524.34	\$52,475.66	Active	Replacement
30681	I87 Fiber Construction FYE23	\$450,000.00	\$0.00	\$0.00	\$450,000.00	Active	Replacement
30682	Lewis County CDBG Grant Lyonsdale Tower FYE23	\$150,000.00	\$0.00	\$35,373.29	\$114,626.71	Active	Replacement
30683	NYPA-Diana and Pitcairn Fiber to the Premise	\$1,400,000.00	\$93,613.84	\$556,971.31	\$749,414.85	Active	Capital Reserve
30684	Fiber Procurement FYE23	\$230,000.00	\$0.00	\$0.00	\$230,000.00	Active	Capital Reserve
DANC Open Access Telecom Network Total:		\$7,682,350.00	\$457,165.03	\$3,759,364.25	\$3,465,820.72		
ARMY SEWER LINE							
41063	WPS Building Modifications FYE23	\$422,000.00	\$356,955.00	\$36,130.48	\$28,914.52	Active	Revenue
41064	WPS Pumps, Flow Meter, and Controls Upgrade FYE23	\$20,000.00	\$1,100.00	\$500.00	\$18,400.00	Active	Revenue
41065	Army Sewer Pipeline Rehabilitation FYE23	\$200,000.00	\$0.00	\$0.00	\$200,000.00	Active	Revenue
DANC Army Sewer Line Total:		\$642,000.00	\$358,055.00	\$36,630.48	\$247,314.52		
ARMY WATER LINE							
42041	AWL Pipeline Replacement	\$13,000,000.00	\$40,145.00	\$268,355.00	\$12,691,500.00	Active	Revenue
42042	BPS 2 Antenna Upgrade FYE23	\$140,000.00	\$85,434.00	\$25,810.00	\$28,756.00	Active	Revenue
42043	BPS 1&2 Pump and SCADA Improvements FYE23	\$20,000.00	\$2,224.00	\$500.00	\$17,276.00	Active	Revenue
DANC Army Water Line Total:		\$13,160,000.00	\$127,803.00	\$294,665.00	\$12,737,532.00		
REGIONAL WATER LINE							
43109	Cape Vincent Pump Station Genset Replac	\$25,000.00	\$0.00	\$412.21	\$24,587.79	Closed	Capital Reserve
DANC Regional Water Line Total:		\$25,000.00	\$0.00	\$412.21	\$24,587.79		
Grand Totals:		\$52,998,026.00	\$2,907,469.78	\$30,287,229.48	\$19,803,326.74		



MUNICIPAL PARTNER CONTRACTS

Customer	Services						
	O&M Water	O&M Sewer	Technical	SCADA	GIS	Management Services	Regional Development
Jefferson County							
Town of Adams					1		
Village of Adams					1		
Town of Alexandria			3		1		
Village of Alexandria Bay			2		1		
Village of Antwerp				1	1		
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		
Fort Drum							1
Village of Glen Park					1		
Jefferson County							1
Jefferson County Highway		1					
Town of LeRay	1	3		1			
Town of Lyme					1		
Town of Pamela	1	1					
Village of Philadelphia					1		
Route 3 Sewer Board		1					
Town of Rodman					1		
Town of Rutland	1		1	1			
Village of Richville			1				
Village of Sackets Harbor	1	1					
Village of Theresa			1				
Town of Wilna	1	1					
US Customs		1					
Westelcom					1		
Thousand Islands Bridge Authority	1	2					
Lewis County					1		
Lewis County IDA							1
Town of Diana	1		2				
Village of Castorland	1	1					
Village of Lowville					1		
Village of Lyons Falls				1	1		
Town of Martinsburg				1			
Village of Port Leyden				1	1		
Village of Turin					1		
Town of Watson					1		
Lewis County					1		
TOTALS	10	13	15	7	23	2	4



MUNICIPAL PARTNER CONTRACTS (con't)

Customer	O&M Water	O&M Sewer	Technical	SCADA	GIS	Management Services	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	1				
Town of Fine					1		
Town of Gouverneur	1	1					2
Village of Gouverneur					1		
Gouverneur Correctional Facilities			1				
Village of Hammond		1					
Town of Hermon					1		1
Village of Heuvelton	1	1	3	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
Town of Parishville	1						
Town of Pitcairn			1				
Town of Potsdam					1		
Village of Potsdam			1	1	1		1
Village of Rensselaer Falls					1		
Town of Stockholm (Town of Brasher shares)					1		
St Lawrence County			1		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			1				
Franklin County					1		
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		
Historic Saranac Lake			1				
Hamilton County							
Town of Long Lake					1		
Essex County							
Essex County					1		
Warren County							
Lake Champlain Lake George Regional Planning Board					1		
TOTALS	7	8	26	4	26	4	14
SERVICE TOTALS	17	21	41	11	49	6	18
GRAND TOTAL	163						



BUDGET CALENDAR

Date	Activity
2-9-2023	Finance Committee Review of Preliminary Budget Finance Recommends Final Budget
2-23-2023	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. There has been a dramatic increase in hostile nation-state sponsored hacking activities. Cyberattacks are increasing as the potential for monetary reward grows. Costs associated with cybercrime include damage and destruction of data, stolen money, lost productivity, theft of intellectual property, theft of personal and financial data, post-attack disruption of business activities, forensic investigation, restoration and deletion of hacked data systems and reputational harm. On each occasion when a new threat is met there will be an effort to work around the solution.

Given the Authority's dependence upon electronics and technology, cyber security will continue to be a high priority.

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

Retaining and recruiting staff has been challenging. The Authority currently has 7 vacant positions and anticipates 4 retirements in 2023. The Authority has filled an unprecedented 25 vacant positions since the beginning of 2022. Simply put, we are competing for qualified staff that are in high demand and the competitive advantage previously provided by offering a defined benefit retirement through the state has diminished with Tier 6. Additionally, with the advancement of telecommuting, employees that want to remain in the North Country now have employment opportunities with firms located outside of New York State.

To retain, recruit and advance qualified staff, the Authority must continue to evaluate employee total compensation packages to ensure we are a competitive employer. Beyond total compensation, we must create a business culture that promotes work life balance and a work environment that is desired by current and future employees.



3. Army Water Line - Disinfection Byproducts – Medium to High Risk

The Authority received an Administrative Order from the U.S. Environmental Protection Agency on March 30, 2022 on its Army Water Line for failure to comply with the requirements of the Stage 2 Disinfectants and Disinfection Byproducts Rule by exceeding the maximum contaminant level for haloacetic acids. The Authority has been proactive in its efforts to address disinfection byproducts by installing an aeration system at Booster Pump Station 2, which helped to minimize total trihalomethanes. However, the Authority purchases its treated water from the City of Watertown, which is sourced from the Black River. As a purchaser of water from another local government the Authority has no control over the treatment effectiveness of its supplier. Since the Army Water Line is a separate public water system, it is regulated independently and the Authority is contractually required to ensure that the water it provides to its customers, which includes Fort Drum, and the Towns of Pamela, Champion and LeRay, meets regulatory limits according to the Safe Drinking Water Act. The Authority has developed a corrective action plan, which has been accepted by the U.S. EPA. The corrective action plan includes continuing to work with the City of Watertown to implement capital improvements at its treatment plant that will reduce disinfection byproducts and address the root cause of the violations. Additionally, 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.

4. Changing Telecommunication Industry – Medium Risk

The telecommunications 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 our telecommunications network.

5. Regional Water Line – Disinfection Byproducts – Low Risk

The Regional Water Line consists of a 22-mile transmission main that serves multiple municipalities in western Jefferson County. The Authority purchases treated water from the Village of Cape Vincent, which comes from Lake Ontario. As a surface water supply, Lake Ontario is lower in disinfection byproducts than some other surface water bodies but it is higher than groundwater supplies. Given the length of the Regional Water Line and the relatively low demand for water along the line, water age can be high. Water age is a primary factor that contributes to high disinfection byproduct levels. While disinfection byproducts have not exceeded the Maximum Contaminant Level (MCL) in recent years, the potential exists that conditions could change, which could increase MCL levels. Changing conditions that could increase MCL levels include decreased water demand, changing source water quality, or treatment effectiveness. As a wholesale supplier and transporter, the Authority has little control over these factors. Additionally, 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. 2022-06-55 – Materials Management**

CAPITAL BUDGET AMENDMENT – Main Pump Station Upgrades

The Authority amended the capital budget for the Materials Management Division Main Pump Station Upgrades, from \$500,000 to \$595,000 based on results of a competitive procurement process for services required.

➤ **Resolution No. 2022-06-57 – Materials Management**

CAPITAL BUDGET AMENDMENT - Leachate Truck Tractor Replacement

The Authority amended the capital budget for the replacement of the Leachate Truck Tractor from \$140,000 to \$170,000 based on results of a competitive procurement process.

➤ **Resolution No. 2022-08-66 – Telecommunications**

OPERATING BUDGET AMENDMENT – Off Net Circuit Lease

The Authority amended the FY 2023 operating budget of the Telecommunications Division to account for delays in completing project 30681 (187 Fiber Construction) prior to the expiration of an existing Fiber IRU on September 17, 2022. This required the Authority to extend the Fiber IRU to ensure uninterrupted services for a period of 12 months at a fee of \$24,000 per month, increasing the budget for Off Network Circuit Leases from \$674,564 to \$842,564.

➤ **Resolution No. 2022-08-67 – Regional Development (CRHP)**

OPERATING BUDGET AMENDMENT – Housing Market Study

The Authority amended the FY 2023 operating budget of Regional Development to fund Co. 55 Community Rental Housing Program account 5970 Consulting at \$15,000 to update the Watertown / Fort Drum Multi-Family Housing Market Study and Senior Housing Market Study.

➤ **Resolution No. 2022-09-75 – Water Quality**

CAPITAL BUDGET AMENDMENT – Building Modification Project

The Authority amended the FY 2023 capital budget of the Water Quality Division to increase the budget for capital project 41063 (WPS Building Modifications) from \$366,000 to \$422,000 to account for increased costs based on results of a competitive procurement process.



➤ **Resolution No. 2022-10-77 – Water Quality**

OPERATING BUDGET AMENDMENT – Authorizing Assistant Director of WQ

The Authority amended the FY 2023 operating budget of the Water Quality Division to reflect an increase in customer revenue for additional contracts authorized and additional expenses for the addition of an Assistant Director of Water Quality.

➤ **Resolution No. 2022-12-92 – Materials Management**

OPERATING BUDGET AMENDMENT – Increased Expenses

The Authority authorized an increase in fuel expense from \$350,000 to \$486,000 due to unforeseen price increases and a reduction in sewage treatment expense from \$730,918 to \$594,918 due to delays in opening Cell 12, and lower volumes of leachate being generated due to the continued focus on clean shedding of uncontaminated storm water.

➤ **Resolution No. 2022-12-96 – Telecommunications**

CAPITAL BUDGET AMENDMENT – Avangrid Dark Fiber Project

The Authority authorized an increase to the Avangrid Dark Fiber Capital Project from \$838,700 to \$1,777,350 due to NYSEG requiring the Authority, as pole attachee, to pay for all make ready work, including the work that is required to correct pre-existing conditions that are the responsibility of the pole owner (NYSEG). NYSEG will reimburse the Authority for costs incurred for make ready to correct pre-existing conditions.

➤ **Resolution No. 2022-12-97 – Telecommunications**

CAPITAL PROJECT BUDGET AMENDMENT – Fiber Procurement

The Authority authorized an amendment to the FY 2023 Telecommunications Division Capital Budget to establish a new capital project for Fiber Procurement with a budget of \$230,000 to be funded from Telecom Capital Reserves.

➤ **Resolution No. 2022-12-98 – Telecommunications**

OPERATING BUDGET AMENDMENT – Telecom Wages

The Authority amended the FY 2023 Telecommunications Budget due to retirements, recruitments and cross training, to increase the budget for Telecom Wages from \$1,298,098 to \$1,375,098, FICA Expense from \$93,149 to \$99,049, Workers Compensation from \$2,567 to \$3,067, and Post Retirement Overhead from \$73,488 to \$78,988.

➤ **Resolution No. 2022-12-99 – Water Quality**

OPERATING BUDGET AMENDMENT – Army Sewer Line

The Authority amended the FY 2023 Army Sewer Line Budget to increase the budget for Customer Billings from \$3,115,915 to \$3,263,715, Auto/Light truck Fuel from \$55,000 to \$81,000, Cleaning Services from \$17,600 to \$24,600, Overtime Wages from \$22,259 to \$35,259, and Pipeline Maintenance from \$34,492 to \$134,492.



➤ **Resolution No. 2022-12-100 – Water Quality**

OPERATING BUDGET AMENDMENT – Regional Water Line

The Authority amended the FY 2023 Regional Water Line Budget to increase the budget for Water Purchases from \$90,415 to \$122,800 and to increase Utilities from \$23,000 to \$31,500.

➤ **Resolution No. 2022-12-101 – Water Quality**

OPERATING BUDGET AMENDMENT – Water Quality Contracts

The Authority amended the FY 2023 Water Quality Contracts Budget to increase the budget for Customer Billings from \$1,585,342 to \$1,608,062, Water Quality Wages from \$798,477 to \$768,477, Health Insurance from \$146,667 to \$131,667, and Overtime Wages from \$32,280 to \$100,000.

➤ **Resolution No. 2022-12-103 - Administrative**

CAPTIAL BUDGET AMENDMENT – Fleet Vehicles

The Authority amended the FY 2023 Capital Project for Fleet Vehicles to increase the budget from \$209,876 to \$227,876 due to the lack of available vehicles for sale.

➤ **Resolution No. 2022-12-104 – Water Quality**

CAPITAL PROJECT BUDGET AMENDMENT – Sewer Pipeline Rehabilitation

The Authority amended the FY 2023 Army Sewer Line Capital Budget to establish a new project for Sewer Pipeline Rehabilitation with a budget of \$200,000 to commence engineering and prepare bid documents for the rehabilitation of approximately 17,160 linear feet of pipeline.

➤ **Resolution No. 2022-12-107 Water Quality**

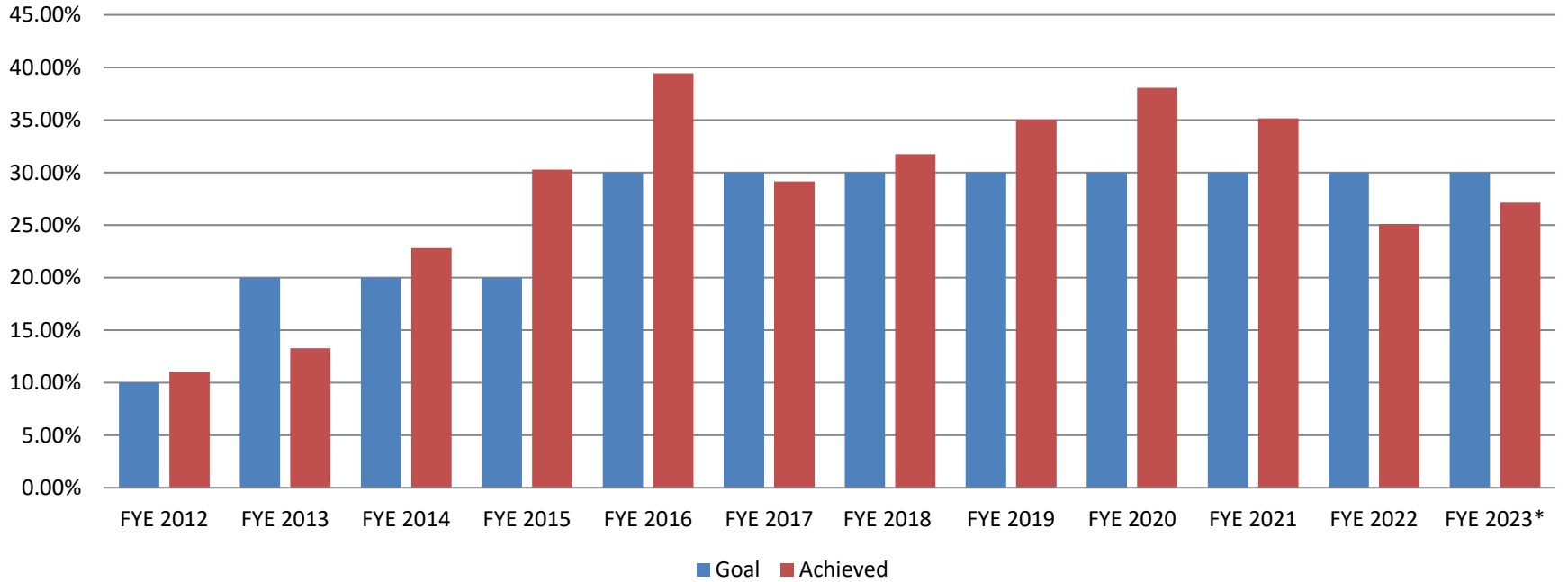
CAPITAL PROJECT BUDGET AMENDMENT – Army Water Line Pipeline Replacement Project

The Authority amended the FY 2023 Army Water Line Pipeline Replacement Project to increase project cost from \$9,100,000 to \$13,000,000 as a result of a competitive procurement process.

	FYE 2012	FYE 2013	FYE 2014	FYE 2015	FYE 2016	FYE 2017	FYE 2018	FYE 2019	FYE 2020	FYE 2021	FYE 2022	FYE 2023*
Goal	10.00%	20.00%	20.00%	20.00%	30.00%	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%	25.10%	27.13%

*Q1-Q3 only

MWBE Goal Plan vs Actual



MWBE Quarterly Breakdown

					MWBE Quarterly Breakdown							
FYE	% Annual Eligible Spend by		MWBE	% MWBE	MBE	\$ MBE	MBE % of Eligible Spend	WBE	\$ WBE	WBE % of Eligible Spend	MWBE Count	\$ MWBE
	Quarter	Eligible Spend										
2023												
Q1	30.95%	1,197,719.99	144,582.70	12.07%	4	8,668.28	0.72%	11	135,914.32	11.35%	15	144,582.60
Q2	31.33%	1,212,641.31	441,374.47	36.40%	3	27,264.40	2.25%	12	414,110.07	34.15%	15	441,374.47
Q3	37.72%	1,459,739.05	464,158.70	31.80%	4	14,806.66	1.01%	12	449,352.04	30.78%	16	464,158.70
Q4	0.00%	-	-	-	-	-	-	-	-	-	-	-
		<u>3,870,100.35</u>	<u>1,050,115.87</u>	<u>27.13%</u>		<u>50,739.34</u>	<u>1.31%</u>		<u>999,376.43</u>	<u>25.82%</u>		<u>1,050,115.77</u>
24 different vendors in total												
2022												
Q1	24.11%	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	38.75%	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	21.72%	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	15.42%	1,069,920.64	289,235.24	27.03%	4	132,370.36	12.37%	7	156,864.88	14.66%	11	289,235.24
		<u>6,939,853.86</u>	<u>1,741,920.37</u>	<u>25.10%</u>		<u>483,061.43</u>	<u>6.96%</u>		<u>1,258,858.94</u>	<u>18.14%</u>		<u>1,741,920.37</u>
30 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
		<u>20,115,374.46</u>	<u>7,069,719.84</u>	<u>35.15%</u>		<u>3,040,529.56</u>	<u>15.12%</u>		<u>4,029,190.28</u>	<u>20.03%</u>		<u>7,069,719.84</u>
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%	4	284,331.47	25.78%	14	444,710.08
		<u>11,356,179.66</u>	<u>4,323,872.08</u>	<u>38.08%</u>		<u>943,240.80</u>	<u>8.31%</u>		<u>3,380,631.28</u>	<u>29.77%</u>		<u>4,323,872.08</u>
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
		<u>8,066,292.67</u>	<u>2,824,625.78</u>	<u>35.02%</u>		<u>878,042.92</u>	<u>10.89%</u>		<u>1,946,582.86</u>	<u>24.13%</u>		<u>2,824,625.78</u>
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
		<u>6,227,123.90</u>	<u>1,977,125.17</u>	<u>31.75%</u>		<u>642,553.36</u>	<u>10.32%</u>		<u>1,334,571.81</u>	<u>21.43%</u>		<u>1,977,125.17</u>
47 different vendors in total												

APPENDIX VII

Authority Staff
As of 02/24/2023

Last Name	First Name	Division	Job Title
Staples	Jennifer	Administration	Chief Financial Officer
Bohmer	Stephen	Administration	Director of Information Technology
Caccavo	Dawn	Administration	Comptroller
Farone	Carl	Administration	Executive Director
Marr	Laurie	Administration	Director of Public Affairs and Communications
Marra	Angela	Administration	Executive Assistant
Moulton	Nicholas	Administration	IT Application Analyst
Tuttle	Carrie	Administration	Chief Operating Officer
Petrie	Leslie	Administration	Procurement Coordinator
Rybka-Lagattuta	Regina	Administration	Director of Human Resources
Hatzis	William	Administration	IT Technician
Belt	Erica	Administration	Deputy Comptroller
Fulkerson	Shelly	Administration	Human Resources Assistant
Rondeau, Jr.	Paul	Administration	Accountant I
Brown	Sonja	Administration	Administrative Associate - ADMIN
Bonney	Donna	Administration	Accounting Associate
Alteri	Christine	Administration	Human Resources Specialist
Merrill	Daniel	Engineering	Controls Engineer II
Salo	Warren	Engineering	GIS Supervisor
Haynes	Thomas	Engineering	Assistant Director of Engineering
Tremper	Kari	Engineering	Project Engineer
Thornhill	Scott	Engineering	Project Engineer
Feuka	Kevin	Engineering	Director of Engineering
Newtown	Joshua	Engineering	Controls Engineer
Friant	Taylor	Engineering	Project Engineer
Vacant	ENG Position	Engineering	GIS Analyst
Akins	Jason	Materials Management	Environmental Specialist
Blackwell	Michael	Materials Management	MMF Lead Maintenance Technician
Deon	Valerie	Materials Management	Customer Service Coordinator
Doyle	Joshua	Materials Management	MMF - Equipment Operator CDL-A
LaRock	Brian	Materials Management	MMF Maintenance Technician
Millard	Benjamin	Materials Management	MMF Maintenance Technician
Phinney	Monty	Materials Management	Environmental Technician I
Sullivan	Christopher	Materials Management	MMF - Equipment Operator CDL-B
Tamblin	Stuart	Materials Management	Assistant Landfill Superintendent
Tibbetts	Leonard	Materials Management	Safety & Environmental Technician I
Tyo	Mark	Materials Management	MMF - Equipment Operator CDL-A
Widrick	Howard	Materials Management	MMF - Equipment Operator CDL-A
Wohnsiedler	Brian	Materials Management	Landfill Superintendent
Walters	Cody	Materials Management	MMF Maintenance Technician Assistant
O'Connor	Christopher	Materials Management	MMF - Equipment Operator CDL-B
Maitland	Katie	Materials Management	Administrative Associate - MMF
Kacuba	Denise	Materials Management	MMF - Equipment Operator CDL-A
Marsh	Samantha	Materials Management	Administrative Associate - MMF
Vacant	MMF Position	Materials Management	Technical Service Supervisor
Breyette	Michael	Materials Management	MMF - Equipment Operator CDL-A
Vacant	MMF Position	Materials Management	Director of Materials Management
Waite	William	Materials Management	Recycling Coordinator
Brenon	Corey	Materials Management	MMF - Equipment Operator CDL-B
Barham	Gareth	Materials Management	Environmental Health & Safety Manager
Capone	Michelle	Regional Development	Director of Regional Development
Siver	Matthew	Regional Development	Project Development Specialist
Taylor	Matthew	Regional Development	Senior Project Development Specialist
Vacant	RD Position	Regional Development	Housing Rehabilitation Specialist
Borte	Mark	Telecommunications	Telecom Chief Technology Officer
Buckley	Timothy	Telecommunications	Optical Network Engineer
Bush	Brianne	Telecommunications	Administrative Specialist - TELECOM
Cerrone	Anthony	Telecommunications	Telecom Business Development Manager
Chereshnoski	Mary	Telecommunications	Administrative Specialist - TELECOM
Duffany	Thomas	Telecommunications	Outside Plant Engineer

Authority Staff
As of 02/24/2023

Last Name	First Name	Division	Job Title
Durantini	Robert	Telecommunications	Director of Outside Plant Engineering & Construction
Field	Timothy	Telecommunications	Director of Network Management and Security
LaFontaine	John	Telecommunications	Outside Plant Engineer
Smithers	Stephen	Telecommunications	Director of Network Engineering
Thomas	Nicklaus	Telecommunications	Outside Plant Engineer
Wolf	David	Telecommunications	Director of Telecommunications
Shue	Daniel	Telecommunications	Network Technician
Falkowsky	Aaron	Telecommunications	Outside Plant Engineer
Sprague	Travis	Telecommunications	Network Engineer
Vacant	TELECOM Position	Telecommunications	Outside Plant Engineer
Bishop	Andrew	Water Quality	Water Quality Coordinator
Durant	Melissa	Water Quality	Administrative Specialist - WATER QUALITY
Fout	Christian	Water Quality	Assistant Director of Water Quality Management
Kizzer	Kenneth	Water Quality	Water Quality Technician
Mantle	Brian	Water Quality	Water Quality Senior Operator
McConnell	Scott	Water Quality	Water Quality Senior Operator
Nutting	Brian	Water Quality	Director of Water Quality Management
O'Dell	Neil	Water Quality	Water Quality Supervisor - Operations
Rohe	David	Water Quality	Water Quality Supervisor - Management Services
Roux	Jerame	Water Quality	Water Quality Senior Operator
Stevenson	Robert	Water Quality	Water Quality Supervisor - Management Services
Dulmage	Stephen	Water Quality	Water Quality Senior Operator
Skiff	Ryan	Water Quality	Water Quality Technician
Ward	Brock	Water Quality	Water Quality Technician
Sheldon	Corey	Water Quality	Water Quality Supervisor Trainee/Operations (SLC)
Vacant	WQ Position	Water Quality	Water Quality Technician
Goodrich	Anthony	Water Quality	Water Quality Technician
Castor	Gradon	Water Quality	Water Quality Technician
Weston	Zachary	Water Quality	Water Quality Technician
Patterson	Tyler	Water Quality	Water Quality Technician
Mosher	Jeffrey	Water Quality	Water Quality Supervisor Trainee (Jefferson County)
Vacant	WQ Position	Water Quality	Water Quality Senior Operator
Vacant	WQ Position	Water Quality	Water Quality Operator
Clark	David	Water Quality	Water Quality Technician

APPENDIX VIII

APPENDIX IX

**Summary of All Units
Change In Net Position
For the Twelve Months Ending Thursday, March 31, 2022**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
Customer Billings					
4001	Customer Billings	21,292,344.50	21,292,344.50	20,892,419.49	(399,925.01)
4004	Dark Fiber Billings	591,569.00	591,569.00	560,768.33	(30,800.67)
4005	Capital Billings	278,587.00	278,587.00	278,586.76	(0.24)
4006	Replacement Reserve Tip Income	216,245.00	216,245.00	417,202.19	200,957.19
4007	Liner Reserve Tip Income	0.00	0.00	287,499.60	287,499.60
4008	Closure Reserve Tip Income	594,674.00	594,674.00	656,160.88	61,486.88
	Total Customer Billings	22,973,419.50	22,973,419.50	23,092,637.25	119,217.75
Waste Diversion Revenue					
4050	RTS Revenue	104,500.00	104,500.00	89,211.54	(15,288.46)
4061	Recycling Revenue - Mattresses	110,000.00	110,000.00	111,561.50	1,561.50
	Total Waste Diversion Revenue	214,500.00	214,500.00	200,773.04	(13,726.96)
Grant Revenue					
4181	Federal Grant Income	1,254,211.00	1,254,211.00	1,007,470.36	(246,740.64)
4183	NY State Grants	1,068,900.00	1,068,900.00	1,426,364.89	357,464.89
4184	Other Grants	40,000.00	40,000.00	33,486.00	(6,514.00)
	Total Grant Revenue	2,363,111.00	2,363,111.00	2,467,321.25	104,210.25
4104	Loan Interest Income	564,000.00	564,000.00	516,852.69	(47,147.31)
Other Income					
4162	Processing Fees	10,000.00	10,000.00	34,530.00	24,530.00
4164	Miscellaneous	301,029.00	301,029.00	237,859.90	(63,169.10)
4166	LFGTE Revenue	462,054.00	462,054.00	546,831.81	84,777.81
4185	Grant Recapture	0.00	0.00	13,440.00	13,440.00
4190	Recovery of Bad Debts	0.00	0.00	314.52	314.52
	Total Other Income	773,083.00	773,083.00	832,976.23	59,893.23
4201	Gain on Sale of Assets	66,000.00	66,000.00	13,500.00	(52,500.00)
Interest Income					
4102	Investment Interest Income	308,216.00	308,216.00	168,407.53	(139,808.47)
4106	Trustee Interest	128,585.00	128,585.00	11,563.33	(117,021.67)
4108	Reserve Interest	203,065.00	203,065.00	142,785.52	(60,279.48)
4116	Replace Reserve Interest Income	90,981.00	90,981.00	52,823.67	(38,157.33)
4117	Liner Reserve Interest Income	0.00	0.00	17,478.34	17,478.34
4118	Closure Reserve Interest Income	85,205.00	85,205.00	85,499.79	294.79
4119	Post Close Interest Income	64,278.00	64,278.00	57,354.92	(6,923.08)
4120	Wetlands Mitigation Interest Income	18,071.00	18,071.00	7,868.97	(10,202.03)
4202	Mark to Market Adjustment	0.00	0.00	(1,496,876.86)	(1,496,876.86)
	Total Interest Income	898,401.00	898,401.00	(953,094.79)	(1,851,495.79)
	Total Income	27,852,514.50	27,852,514.50	26,170,965.67	(1,681,548.83)

Salaries

**Summary of All Units
Change In Net Position
For the Twelve Months Ending Thursday, March 31, 2022**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5001-1	Administrative Wages	1,230,276.00	1,230,276.00	1,195,748.00	(34,528.00)
5001-2	Engineering Wages	985,040.00	985,040.00	1,008,356.72	23,316.72
5001-3	Telecom Wages	1,269,135.00	1,269,135.00	1,216,514.61	(52,620.39)
5001-4	Regional Development Wages	347,175.00	347,175.00	292,720.52	(54,454.48)
5001-5	MMF Wages	1,461,066.00	1,461,066.00	1,300,604.15	(160,461.85)
5001-6	WQ Wages	1,063,964.50	1,063,964.50	989,194.18	(74,770.32)
5002	Overtime Wages	167,174.00	167,174.00	158,027.89	(9,146.11)
5005	On-Call Stipend	25,800.00	25,800.00	23,100.00	(2,700.00)
	Total Salaries	6,549,630.50	6,549,630.50	6,184,266.07	(365,364.43)
	Fringe Benefits				
5031	FICA Expense	437,050.44	437,050.44	438,514.62	1,464.18
5032	Pension Expense	915,344.28	915,344.28	462,096.03	(453,248.25)
5038	VDC Expense	0.00	0.00	18,399.84	18,399.84
5033	Health Insurance	851,649.50	851,649.50	746,624.24	(105,025.26)
5041	Retiree Health Insurance	85,343.00	85,343.00	74,048.52	(11,294.48)
5034	Workers Comp	203,500.25	203,500.25	179,655.35	(23,844.90)
5035	Disability Insurance	16,873.00	16,873.00	15,663.53	(1,209.47)
5036	Unemployment	10,000.00	10,000.00	0.00	(10,000.00)
5042	Post Retire Overhead	479,410.00	479,410.00	312,742.23	(166,667.77)
5051	Benefit Admin. Fees	13,730.00	13,730.00	12,136.48	(1,593.52)
5054	Employee Physicals & Screening	17,327.00	17,327.00	13,421.65	(3,905.35)
	Total Fringe Benefits	3,030,227.47	3,030,227.47	2,273,302.49	(756,924.98)
	Operations & Maintenance				
5062	Third Party Temporary - O&M	16,000.00	16,000.00	0.00	(16,000.00)
5133	Equipment Maintenance Contracts	305,994.00	305,994.00	187,191.39	(118,802.61)
5134	Maintenance Contracts	158,520.00	158,520.00	150,770.70	(7,749.30)
5135	Underground Locating	70,000.00	70,000.00	48,830.85	(21,169.15)
5403	Safety Equipment & Supplies	38,646.00	38,646.00	27,599.11	(11,046.89)
5702	Large Equipment Parts	119,143.34	119,143.34	115,059.31	(4,084.03)
5703	Small Equipment	9,550.00	9,550.00	3,381.26	(6,168.74)
5704	O&M Supplies	25,000.00	25,000.00	19,416.57	(5,583.43)
5706	Shop Tools	10,200.00	10,200.00	10,003.99	(196.01)
5708	Fuels	319,900.00	319,900.00	296,470.09	(23,429.91)
5710	Lubricants	20,000.00	20,000.00	11,526.02	(8,473.98)
5712	Purchased Maintenance & Repair	135,000.00	135,000.00	91,103.75	(43,896.25)
5716	Equipment Rental	15,000.00	15,000.00	14,933.34	(66.66)
5718	Tires	20,000.00	20,000.00	14,039.30	(5,960.70)
5720	Offnet Circuit Lease	723,772.00	723,772.00	640,974.15	(82,797.85)
5770	Other Tool, Equip & O&M	11,500.00	11,500.00	6,204.21	(5,295.79)
5815	Chemicals	72,675.00	72,675.00	69,327.46	(3,347.54)
5818	Leachate System Expense	15,000.00	15,000.00	14,775.50	(224.50)
5820	LFG Maintenance	69,156.00	69,156.00	54,052.37	(15,103.63)
5830	Collo Expense	171,720.00	171,720.00	138,672.90	(33,047.10)
5834	Permitting	6,000.00	6,000.00	4,622.99	(1,377.01)

**Summary of All Units
Change In Net Position
For the Twelve Months Ending Thursday, March 31, 2022**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5835	NYS DOT Fee	10,000.00	10,000.00	11,761.00	1,761.00
5836	Pole Attachment Fees	310,643.00	310,643.00	290,706.43	(19,936.57)
5838	Conduit Lease	22,195.00	22,195.00	19,695.88	(2,499.12)
5870	Natural Habitat Enhancements	50,000.00	50,000.00	47,676.00	(2,324.00)
5902	Lab Fees	8,600.00	8,600.00	7,068.00	(1,532.00)
5904	SCADA	19,550.00	19,550.00	12,627.91	(6,922.09)
5932	Monitoring & Testing	191,101.10	191,101.10	161,473.91	(29,627.19)
6008	Contract Hauling	9,000.00	9,000.00	918.00	(8,082.00)
6010	Cape Vincent Reserve	700.00	700.00	700.00	0.00
6110	Marketing	5,000.00	5,000.00	5,000.00	0.00
8090	Purchases for Resale	120,500.00	120,500.00	65,846.52	(54,653.48)
	Total O & M	3,080,065.44	3,080,065.44	2,542,428.91	(537,636.53)
Recycling Transfer Station					
5001-2	Material Reprocessing Wages	235,603.00	235,603.00	186,106.63	(49,496.37)
5002-2	Material Reprocessing OT	6,419.00	6,419.00	11,223.84	4,804.84
5031-2	FICA Expense	16,273.00	16,273.00	13,764.01	(2,508.99)
5032-2	Pension Expense	32,531.00	32,531.00	24,441.72	(8,089.28)
5033-2	Health Insurance	29,297.00	29,297.00	21,708.96	(7,588.04)
5034-2	Workers Comp	18,663.00	18,663.00	15,974.47	(2,688.53)
5035-2	Disability Insurance	893.00	893.00	413.12	(479.88)
5042-2	Post Retire Overhead	25,944.00	25,944.00	21,077.25	(4,866.75)
6300	RTS -Safety Equipment & Supplies	2,500.00	2,500.00	2,020.63	(479.37)
6305	RTS - Large Equipment Parts	7,500.00	7,500.00	3,893.17	(3,606.83)
6310	RTS - Small Equipment	4,000.00	4,000.00	670.83	(3,329.17)
6315	RTS - O&M Supplies	5,000.00	5,000.00	1,238.14	(3,761.86)
6320	RTS - Fuels	10,000.00	10,000.00	5,752.00	(4,248.00)
6325	RTS - Purchased Maintenance & R	7,500.00	7,500.00	5,053.71	(2,446.29)
6330	RTS - Contract Hauling	52,040.00	52,040.00	11,572.50	(40,467.50)
6335	RTS - Office Supplies	1,000.00	1,000.00	233.55	(766.45)
6340	RTS - Cellular Services	1,050.00	1,050.00	0.00	(1,050.00)
6345	RTS - Other Communications	2,400.00	2,400.00	1,639.60	(760.40)
6350	RTS - Office Equipment Maintenanc	500.00	500.00	0.00	(500.00)
6355	RTS - Employee Mileage Reimburs	50.00	50.00	0.00	(50.00)
6360	RTS - Employee Uniforms	1,480.00	1,480.00	1,438.98	(41.02)
6365	RTS - Gas & Electric	11,000.00	11,000.00	10,218.91	(781.09)
6370	RTS - Propane	8,500.00	8,500.00	8,255.43	(244.57)
6375	RTS - Building Supplies	1,000.00	1,000.00	67.46	(932.54)
6380	RTS - Site Supplies	1,000.00	1,000.00	0.00	(1,000.00)
6385	RTS - Building Maintenance & Rep	1,000.00	1,000.00	0.00	(1,000.00)
6390	RTS - Site Maintenance & Repair	4,000.00	4,000.00	2,360.00	(1,640.00)
6395	RTS - Auto/Light Truck Rep. & Mai	2,000.00	2,000.00	0.00	(2,000.00)
6400	RTS - Auto/Light Truck Fuel	700.00	700.00	573.73	(126.27)
6410	RTS - Programming & Software	1,155.00	1,155.00	0.00	(1,155.00)
	Total Recycling Transfer Station	490,998.00	490,998.00	349,698.64	(141,299.36)

**Summary of All Units
Change In Net Position
For the Twelve Months Ending Thursday, March 31, 2022**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
Waste Diversion					
5125	Promotional Materials - RRR	75,000.00	75,000.00	52,350.30	(22,649.70)
6009	Household Hazardous Waste	76,250.00	76,250.00	75,498.80	(751.20)
6011	Recycling Incentive	70,000.00	70,000.00	56,589.30	(13,410.70)
6012	Recycling Incentive-County Capita	238,814.00	238,814.00	130,604.57	(108,209.43)
6017	Book Debinding	3,200.00	3,200.00	3,060.00	(140.00)
6018	Mattress Recycling - All Counties	366,000.00	366,000.00	363,346.70	(2,653.30)
	Total Waste Diversion	829,264.00	829,264.00	681,449.67	(147,814.33)
6002	Sewage Treatment	1,932,106.00	1,932,106.00	1,691,504.05	(240,601.95)
6004	Water Purchases	847,877.30	847,877.30	660,043.21	(187,834.09)
6016	Closure & Post Closure Care	744,157.00	744,157.00	798,347.34	54,190.34
6006	Host Community Benefits	896,583.00	896,583.00	929,267.07	32,684.07
6007	LFGTE Revenue Sharing	0.00	0.00	37,809.53	37,809.53
Office & Administrative					
5053	Misc Employee Costs	9,515.00	9,515.00	3,176.60	(6,338.40)
5102	Office Rent	171,604.00	171,604.00	157,110.91	(14,493.09)
5104	Office Supplies	20,949.00	20,949.00	15,391.70	(5,557.30)
5110	Postage & Shipping	8,353.30	8,353.30	6,983.32	(1,369.98)
5112	Telephone	35,072.04	35,072.04	33,838.71	(1,233.33)
5114	Cellular Services	39,637.73	39,637.73	38,150.39	(1,487.34)
5118	Other Communications	11,200.00	11,200.00	10,485.85	(714.15)
5120	Dues & Subscriptions	11,140.00	11,140.00	7,945.40	(3,194.60)
5122	Public Info & Advertising	16,171.00	16,171.00	8,403.37	(7,767.63)
5123	Promotional Materials	10,500.00	10,500.00	1,583.78	(8,916.22)
5130	Office Equipment	23,211.00	23,211.00	12,630.43	(10,580.57)
5132	Office Equip Maintenance	1,200.00	1,200.00	568.32	(631.68)
5170	Other Office Expenses	9,900.00	9,900.00	4,021.75	(5,878.25)
5172	Filing Fees	24,600.00	24,600.00	(130.91)	(24,730.91)
5173	Credit Card Processing Fees	600.00	600.00	523.60	(76.40)
5202	Employee Mileage Reimbursemen	28,972.04	28,972.04	22,551.80	(6,420.24)
5204	Empl. Meals & Incidental	16,025.00	16,025.00	7,063.17	(8,961.83)
5206	Empl. Lodging	25,454.18	25,454.18	14,343.65	(11,110.53)
5270	Travel & Meeting Expense	6,950.00	6,950.00	3,485.17	(3,464.83)
5312	Continuing Education	3,678.58	3,678.58	3,535.00	(143.58)
5370	Training & Development	56,268.20	56,268.20	34,711.25	(21,556.95)
5402	Employee Uniforms	26,574.15	26,574.15	21,921.65	(4,652.50)
5404	Safety Training	10,000.00	10,000.00	7,020.00	(2,980.00)
5508	Cleaning Services	36,940.00	36,940.00	36,780.00	(160.00)
5570	Other General Expense	4,050.00	4,050.00	1,142.00	(2,908.00)
6102	Board Member Travel & Expenses	1,750.00	1,750.00	646.35	(1,103.65)
6104	Sponsorships	9,000.00	9,000.00	5,000.00	(4,000.00)
6210	Trustee Fees	7,500.00	7,500.00	7,000.00	(500.00)
	Total Office & Admin	626,815.22	626,815.22	465,883.26	(160,931.96)

**Summary of All Units
Change In Net Position
For the Twelve Months Ending Thursday, March 31, 2022**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
Utilities					
5802	Gas & Electric	178,772.85	178,772.85	177,933.96	(838.89)
5803	Propane	37,000.00	37,000.00	35,417.35	(1,582.65)
	Total Utilities	215,772.85	215,772.85	213,351.31	(2,421.54)
Materials & Supplies					
5806	Building Supplies	7,000.00	7,000.00	4,862.84	(2,137.16)
5810	Site Supplies	29,907.90	29,907.90	25,990.46	(3,917.44)
5824	Sand, Gravel & Stone	220,000.00	220,000.00	219,838.49	(161.51)
5826	Seed & Mulch	36,300.00	36,300.00	36,228.00	(72.00)
	Total Materials & Supplies	293,207.90	293,207.90	286,919.79	(6,288.11)
Professional Fees					
5924	Legal	115,899.75	115,899.75	50,422.25	(65,477.50)
5926	Investment Banking Fees	48,666.00	48,666.00	37,658.24	(11,007.76)
5928	Accounting Fees	43,200.00	43,200.00	37,700.00	(5,500.00)
5970	Consulting	418,000.00	418,000.00	346,573.43	(71,426.57)
	Total Professional Fees	625,765.75	625,765.75	472,353.92	(153,411.83)
Repairs & Maintenance					
5804	Building Maintenance & Repair	36,818.10	36,818.10	28,785.07	(8,033.03)
5808	Site Maint & Repair	30,852.15	30,852.15	26,963.41	(3,888.74)
5812	Pipeline Maintenance	71,181.37	71,181.37	50,354.30	(20,827.07)
	Total Repairs & Maintenance	138,851.62	138,851.62	106,102.78	(32,748.84)
Automobile					
5601	Auto/Light Truck Rep. & Maint.	34,340.00	34,340.00	28,518.14	(5,821.86)
5602	Auto/Light Truck Fuel	97,209.65	97,209.65	91,582.68	(5,626.97)
5603	Auto/Light Truck Rental/Lease	209,012.27	209,012.27	185,100.00	(23,912.27)
5605	Vehicle Ins	42,200.00	42,200.00	35,030.51	(7,169.49)
	Total Automobile	382,761.92	382,761.92	340,231.33	(42,530.59)
Computer					
5124	Computer Equipment	76,020.00	76,020.00	65,605.51	(10,414.49)
5126	Computer Maintenance	8,500.00	8,500.00	1,080.00	(7,420.00)
5128	Programming & Software	202,510.00	202,510.00	183,802.24	(18,707.76)
5129	ECMS Expense	29,000.00	29,000.00	28,974.75	(25.25)
6108	Web Page Design & Maintenance	8,302.00	8,302.00	5,550.00	(2,752.00)
5906	GIS	29,200.00	29,200.00	25,080.87	(4,119.13)
	Total Computer	353,532.00	353,532.00	310,093.37	(43,438.63)
6122	Bad Debt Expense	0.00	0.00	212,182.78	212,182.78
6114	Insurance	433,000.00	433,000.00	460,080.91	27,080.91
6120	Grants	304,570.00	304,570.00	296,215.05	(8,354.95)
6191	Engineering Allocation	1.00	1.00	0.00	(1.00)
6208	NYS Administrative Assessment	125,049.00	125,049.00	122,000.00	(3,049.00)

**Summary of All Units
Change In Net Position
For the Twelve Months Ending Thursday, March 31, 2022**

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
7032	Depreciation	8,364,400.00	8,364,400.00	8,869,412.83	505,012.83
7002	Amortization	24,400.00	24,400.00	26,943.00	2,543.00
6202	Interest Expense	714,950.00	714,950.00	640,745.54	(74,204.46)
6901	Contingency	74,800.00	74,800.00	0.00	(74,800.00)
	Total Expenses	31,078,785.97	31,078,785.97	28,970,632.85	(2,108,153.12)
	Change in Net Position	<u>(3,226,271.47)</u>	<u>(3,226,271.47)</u>	<u>(2,799,667.18)</u>	<u>426,604.29</u>

APPENDIX X

AUTHORITY CAPITAL PROJECT SUMMARY - FYE2024

	Amended Budget FYE 2023	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028
ADMINISTRATION	\$ 277,876	\$ 324,042	\$ 968,183	\$ 235,103	\$ 259,512	\$ 415,441
TELECOMMUNICATIONS	\$ 3,535,000	\$ 1,723,000	\$ 1,285,000	\$ 1,285,000	\$ 1,135,000	\$ 935,000
MATERIALS MANAGEMENT FACILITY	\$ 5,055,000	\$ 2,591,530	\$ 16,729,147	\$ 7,212,589	\$ 1,782,000	\$ 15,214,980
ARMY SEWER LINE	\$ 642,000	\$ 10,043,000	\$ 500,000	\$ 13,113	\$ 5,000	\$ 507,930
ARMY WATER LINE	\$ 13,160,000	\$ -	\$ 1,011,450	\$ 50,000	\$ 14,517,033	\$ 28,982
REGIONAL WATER LINE	\$ -	\$ 20,000	\$ -	\$ 62,285	\$ 29,488	\$ 219,752
ENGINEERING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 22,669,876	\$ 14,701,572	\$ 20,493,780	\$ 8,858,090	\$ 17,728,033	\$ 17,322,085

**APPENDIX B
ADMINISTRATIVE CAPITAL PROJECTS**

Project Number	Project Description	Fund	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028
	Fleet Vehicles	O	\$ 324,042	\$ 296,183	\$ 223,103	\$ 247,112	\$ 403,041
	Server Replacement	O	\$ -	\$ 122,000	\$ 12,000	\$ 12,400	\$ 12,400
	GIS ESRI Software and Internet Mapping	O	\$ -	\$ 50,000	\$ -	\$ -	\$ -
	Financial Software System Replacement	O	\$ -	\$ 500,000	\$ -	\$ -	\$ -
TOTAL ADMINISTRATIVE			\$ 324,042	\$ 968,183	\$ 235,103	\$ 259,512	\$ 415,441

Fund Description
 O Operating Investments
 AR Administrative Reserve

**APPENDIX B
TELECOMMUNICATIONS CAPITAL PROJECTS**

Project Number	Project Description	Fund	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028
	DWDM Upgrade (Dense Wave Division Multiplexing)	R	\$ 300,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 100,000
	Customer Network Construction	R	\$ 350,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
	Ethernet Core Equipment	R	\$ 300,000	\$ 300,000	\$ 350,000	\$ 200,000	\$ 100,000
	Wireless Tower Service	R	\$ 300,000	\$ 270,000	\$ 200,000	\$ 200,000	\$ 200,000
	Central Office Enhancements	R	\$ 140,000	\$ 130,000	\$ 135,000	\$ 135,000	\$ 135,000
	Fiber Augments	R	\$ 225,000	\$ 85,000	\$ 100,000	\$ 100,000	\$ 100,000
	DOT Road Projects	R	\$ 48,000	\$ -	\$ -	\$ -	\$ -
	Ciena MCP	R	\$ 60,000	\$ -	\$ -	\$ -	\$ -
TOTAL TELECOMMUNICATIONS			\$ 1,723,000	\$ 1,285,000	\$ 1,285,000	\$ 1,135,000	\$ 935,000

Fund Description
 R Repair & Replacement Reserve

**APPENDIX B
MATERIALS MANAGEMENT FACILITY CAPITAL PROJECTS**

Project Number	Project Description	Fund	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028
	Equipment: Hydraulic Excavator	R	\$ 688,600	\$ -	\$ -	\$ -	\$ -
20196	Equipment: Leachate Tanker Trailer	R	\$ 105,000	\$ 110,000	\$ 115,000	\$ -	\$ -
	Equipment: Mower/ Snow Blower Replacement	R	\$ 17,930	\$ -	\$ -	\$ -	\$ -
	Equipment: Backhoe Loader	R	\$ 220,000	\$ -	\$ -	\$ -	\$ -
	Access Control Upgrade	R	\$ 68,000	\$ -	\$ -	\$ -	\$ -
20206	MMF Maintenance Shop Upgrade	R	\$ 572,000	\$ -	\$ -	\$ -	\$ -
	Site Development C14-20	R	\$ 250,000	\$ -	\$ -	\$ -	\$ -
	Southern Expansion Landfill Gas Phase 1 & 2 Tie In and main Flare Construction	LGR	\$ 600,000	\$ 500,000	\$ -	\$ -	\$ -
	Natural Resource Management Improvements	R	\$ 70,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Equipment: Waste Dozer	R	\$ -	\$ 600,000	\$ -	\$ 650,000	\$ -
	Equipment: Articulated Hauler	R	\$ -	\$ 800,000	\$ -	\$ -	\$ -
	Equipment: Water Truck	R	\$ -	\$ 140,000	\$ -	\$ -	\$ -
	Equipment: Landfill Compactor	R	\$ -	\$ 750,000	\$ -	\$ 1,000,000	\$ -
20205	Closure 5 Design & Construction	C	\$ -	\$ 3,324,265	\$ -	\$ -	\$ -
	Cell 14 Design & Construction	LR	\$ -	\$ 10,454,882	\$ -	\$ -	\$ -
	Equipment: Leachate Tractor	R	\$ -	\$ -	\$ 187,000	\$ -	\$ 187,000
	Equipment: Plow Truck / Sander	R	\$ -	\$ -	\$ 275,000	\$ -	\$ -
	Equipment: Wheel Loader	R	\$ -	\$ -	\$ 495,000	\$ -	\$ -
	Equipment: Mini Excavator	R	\$ -	\$ -	\$ 65,000	\$ -	\$ -
	Closure 6 Design & Construction	C	\$ -	\$ -	\$ 6,025,589	\$ -	\$ -
	Equipment: Flat Bed Truck	R	\$ -	\$ -	\$ -	\$ 70,000	\$ -
	Equipment: Bale Mulcher	R	\$ -	\$ -	\$ -	\$ 12,000	\$ -
	Equipment: Shop Equip Upgrade	R	\$ -	\$ -	\$ -	\$ -	\$ 30,000
	Equipment: Ag Tractor	R	\$ -	\$ -	\$ -	\$ -	\$ 95,000
	Cell 15 Design & Construction	LR	\$ -	\$ -	\$ -	\$ -	\$ 14,852,980
TOTAL MMF			\$ 2,591,530	\$ 16,729,147	\$ 7,212,589	\$ 1,782,000	\$ 15,214,980

Fund Description
 C Closure Reserve
 CC Carbon Credit Reserve
 CAP Capital Reserve
 R Replacement Reserve
 LGR Landfill Gas Reserve
 LR Liner Reserve

**APPENDIX B
WATER QUALITY MANAGEMENT CAPITAL PROJECTS**

ARMY SEWER LINE

Project Number	Project Description	Fund	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028
41-064	Warneck Pump Station (WPS) Pump, Flow Meter and Controls Upgrade	Revenue	\$ 243,000	\$ -	\$ -	\$ -	\$ -
41-065	Army Sewer Line (ASL) Pipeline Rehabilitation	TBD	\$ 9,800,000	\$ -	\$ -	\$ -	\$ -
41-062	Army Sewer Line (ASL) Alternate Source for Wastewater Treatment	Revenue	\$ -	\$ 500,000	\$ -	\$ -	\$ -
	Warneck Pump Station (WPS) Remote Terminal Unit (RTU) Replacement	Revenue	\$ -	\$ -	\$ 13,113	\$ -	\$ -
	Warneck Pump Station (WPS) Washer Compactor and Panel Replacements	Revenue	\$ -	\$ -	\$ -	\$ 5,000	\$ 92,742
	Warneck Pump Station By-Pass Pump Replacement	Revenue					\$ 89,177
	Vacumn Trailer Replacement	Revenue					\$ 115,927
	Closed Circuit Television (CCTV) Sewer Camera Replacement	Revenue					\$ 210,084
TOTAL ARMY SEWER LINE			\$ 10,043,000	\$ 500,000	\$ 13,113	\$ 5,000	\$ 507,930

ARMY WATER LINE

Project Number	Project Description	Fund	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028
42-043	Army Water Line (AWL) Booster Pump Station (BPS) 1 and 2 Pump & SCADA Improvements	Revenue	\$ -	\$ 481,000	\$ -	\$ -	\$ -
	Army Water Line (AWL) Alternate Source for Water Supply	Revenue	\$ -	\$ 530,450	\$ -	\$ -	\$ -
	Army Water Line (AWL) Acoustic Testing of AWL Section 1	Revenue	\$ -	\$ -	\$ 50,000	\$ -	\$ -
	City of Watertown Remote Terminal Unit (RTU) Replacement	Revenue				\$ 10,927	
	Army Water Line (AWL) Pipeline Replacement - Phase 2	Bonding/Grant	\$ -	\$ -	\$ -	\$ 14,506,106	\$ -
	Army Water Line (AWL) Bridge Crossing Inspection	Revenue	\$ -	\$ -	\$ -	\$ -	\$ 28,982
TOTAL ARMY WATER LINE			\$ -	\$ 1,011,450	\$ 50,000	\$ 14,517,033	\$ 28,982

REGIONAL WATER LINE

Project Number	Project Description	Fund	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028
	RWL Bridge Crossing Inspections	Capital Reserve	\$ 20,000	\$ -	\$ -	\$ -	\$ -
	Town of Cape Vincent (TOCV) Pump Station Remote Terminal Unit (RTU) and Human Machine Interface (HMI) Upgrade	Capital Reserve	\$ -	\$ -	\$ 18,576	\$ -	\$ -
	Regional Water Line Pump	Capital Reserve			\$ 43,709		
	Regional Water Line (RWL) Air Relief Valves & Meter Replacement	Capital Reserve	\$ -	\$ -	\$ -	\$ 29,488	\$ -
	Regional Water Line (RWL) Limerick Booster Pump Station (LBPS) Genset Replacement	Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ 150,706
	Regional Water Line Pumps & Surge Relief Valves	Capital Reserve	\$ -	\$ -	\$ -	\$ -	\$ 69,046
TOTAL REGIONAL WATER LINE			\$ 20,000	\$ -	\$ 62,285	\$ 29,488	\$ 219,752

**APPENDIX B
ENGINEERING**

ENGINEERING

Project Number	Project Description	Fund	Budget FYE 2024	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028
TOTAL ENGINEERING			\$ -	\$ -	\$ -	\$ -	\$ -

Fund Description(s)

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

APPENDIX XI



DEBT SUMMARY

The Authority is in compliance with debt service requirements on all outstanding borrowings.

Materials Management

	\$ 9,970,000	2019
	<u>\$ 6,730,000</u>	2015
Outstanding	\$ 16,700,000	

Regional Water Line

	\$ 930,560	1997	
	<u>\$ 572,991</u>	2015	Regional Water Line Village of Cape Vincent 4 th Filter
Outstanding	\$ 1,503,551		

Regional Development

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

Administration

	\$ 864,000	1987	
Outstanding	<u>\$ 864,000</u>		New York State

TOTAL OUTSTANDING \$ 19,667,551



DEBT ACTIONS

Outstanding Debt – All Divisions

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

The Authority anticipates issuing debt for the following capital projects:

Additional Debt

- **Army Water Line Pipeline Replacement Project**
 - Anticipated bonding: \$13 Million
 - Estimated Interest Rate:
 - 3.5% during construction
 - 6.0% permanent financing
 - Note: This is a taxable bond issuance due to the guarantee of debt service payments by the federal government.
 - Term: 30 years
 - The FY 2024 budget includes \$225,500 in interest payments and no payments of principal.

- **Army Sewer Line Rehabilitation Project**
 - Anticipated bonding: \$10 Million
 - Estimated Interest Rate:
 - 3.5% during construction
 - 6.0% permanent financing
 - Note: This is a taxable bond issuance due to the guarantee of debt service payments by the federal government.
 - Term: 30 years
 - The FY 2024 budget includes \$173,500 in interest payments and no payments of principal.



AUTHORITY DEBT NARRATIVE

1) Materials Management

a) 2019 Bond Issue (Southern Expansion Funding)

- Debt Balance @ 12/31/22: \$9,970,000
- Annual Debt Service, Interest & Principal: \$661,181
- Maturity Date: 9/01/2044
- **A Debt Sinking Fund** was established to meet the 2019 debt service requirements. Balance @ 12/31/2022 \$228,687. Monthly deposit to 2019 Debt Service Sinking Fund: \$56,500
- A Municipal Bond Debt Service Reserve Insurance Commitment was 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 @ 12/31/22: \$6,730,000
- Annual Debt Service, Interest & Principal: \$502,481
- Maturity Date : 5/15/2040
- **A Debt Sinking Fund** was established to meet debt service requirements of the 2015 Debt issuance. Balance @ 12/31/22: \$250,686. 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 @ 12/31/22: \$251,269. No monthly deposits or annual withdrawals are made.

2) Regional Waterline

a) United States Department of Agriculture

- Debt Balance @ 12/31/22: \$930,560
- Annual Debt Service, Interest & Principal: \$91,104
- Maturity Date: 4/08/36

b) Village of Cape Vincent – 4th Filter

- Debt Balance @ 12/31/22: \$572,991
- Annual Debt Service, Interest & Principal: \$28,159
- Maturity Date: 3/1/49

3) Regional Development

a) Housing Trust Fund;

- Debt Balance @ 12/31/22: \$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 @ 12/31/22: \$864,000
- Annual Debt Service: \$50,000 (Principal Only, 0% Interest)
- Maturity Date: 3/31/40

APPENDIX XII

DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY

**SUPPLEMENTAL INFORMATION
 SCHEDULE OF REVENUE, EXPENSES AND CHANGE IN NET POSITION BY DEPARTMENT
 FOR THE YEAR ENDED MARCH 31, 2022**

	General and Administration	Solid Waste Management Facility	Water and Waste Water Operations	Telecommunications Network	Housing and Economic Development	Engineering	Total
OPERATING REVENUE:							
Customer billings	\$ -	\$ 9,303,739	\$ 6,416,693	\$ 6,170,721	\$ 115,074	\$ 1,086,412	\$ 23,092,639
Grant revenue	3,953	43,947	843,988	-	1,588,875	-	2,480,763
Loan interest income	-	-	-	-	516,853	-	516,853
Other revenue	197,546	755,369	7,988	7,192	52,223	(3)	1,020,315
Total operating revenues	201,499	10,103,055	7,268,669	6,177,913	2,273,025	1,086,409	27,110,570
OPERATING EXPENSES:							
Depreciation and amortization	226,396	4,218,072	814,280	3,625,000	-	12,608	8,896,356
Salaries	1,182,947	1,680,412	1,283,597	1,273,739	315,670	645,231	6,381,596
Fringe benefits	319,740	750,163	556,055	367,020	118,487	259,222	2,370,687
Operation and maintenance	7,739	1,529,383	101,123	1,525,240	8,806	59,111	3,231,402
Wastewater treatment	-	337,254	1,369,026	-	-	-	1,706,280
Water purchases	-	-	660,743	-	-	-	660,743
Community benefits	-	833,666	-	-	133,411	-	967,077
Closure and post-closure costs	-	798,347	-	-	-	-	798,347
Grant	-	-	-	-	296,215	-	296,215
Office and administrative	211,048	76,654	63,453	57,823	7,975	52,243	469,196
Insurance	18,997	180,341	99,413	134,520	-	26,810	460,081
Bad debt	-	-	-	27,797	184,386	-	212,183
Automobile	396	15,852	218,374	96,470	-	14,891	345,983
Utilities	-	103,772	121,809	6,244	-	-	231,825
Materials and supplies	-	289,007	-	-	-	-	289,007
Professional fees	128,371	63,327	11,516	83,010	183,877	2,255	472,356
Computer	204,013	23,809	17,779	32,363	750	31,381	310,095
NYS administrative assessment	-	49,900	31,054	34,051	-	6,995	122,000
Repairs and maintenance	-	13,252	95,214	-	-	-	108,466
Engineering allocation	-	29,913	30,850	13,355	1,830	(75,948)	-
Administrative allocation	(2,104,877)	876,228	491,700	536,859	148,306	51,784	-
Total operating expenses	194,770	11,869,352	5,965,986	7,813,491	1,399,713	1,086,583	28,329,895
Total operating income (loss)	6,729	(1,766,297)	1,302,683	(1,635,578)	873,312	(174)	(1,219,325)
NON-OPERATING REVENUE (EXPENSE):							
Interest income	8,370	(616,126)	(36,299)	47,883	(356,924)	-	(953,096)
Gain on sale of capital assets, net	5,300	8,200	-	-	-	-	13,500
Interest expense	-	(583,939)	(56,806)	-	-	-	(640,745)
Total non-operating revenue (expense)	13,670	(1,191,865)	(93,105)	47,883	(356,924)	-	(1,580,341)
CHANGE IN NET POSITION	\$ 20,399	\$ (2,958,162)	\$ 1,209,578	\$ (1,587,695)	\$ 516,388	\$ (174)	\$ (2,799,666)