

| post-08/01/24 Finance Comm. Meeting | | O&M BUDGET LINES ONLY, PART II | | "High Year" Total Is Bolded [e.g., \$111,111.11]; "Low Year" Total Is Italicized [e.g., \$111,111.11] | | | | | 2024 Approved | 24 YTD (EXP.+ENC.) | Superintendent's | % CHANGE | \$ CHANGE | INDEX | 08/01/24 | 08/01/24 | | | | | | | | | | | | | |
|-------------------------------------|--------------------------------------|--------------------------------|---------|---|------|-------------|-------------|-------------|---------------|--------------------|------------------|--------------------|---------------|-------------------------------|-------------------------------|----------|---|--------------|------------|----|------------|-------|----|------------|-----|----|---|----|------------|
| INDEX | ORG | OBJECT | PROJECT | DESCRIPTION | TYPE | 2019 ACTUAL | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | + Adjustments | (through 06/30/24) | 2025 Proposed | from 24 APP. (ex-Adjustments) | from 24 APP. (ex-Adjustments) | INDEX | COMM. CHANGE | COMM. RESULT | | | | | | | | | | | |
| ... | (continued from 07/24/24 worksheet) | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| 115 | ES8130 | 52000 | | EQUIPMENT AND CAPITAL OUTLAY | Exp. | 14,711.40 | 1,736.14 | 18,044.23 | 79,294.90 | 34,163.18 | 27,750.00 | 22,179.36 | 11,500.00 | -58.6% | (16,250.00) | 115 | no change | 11,500.00 | | | | | | | | | | | |
| 115-A | ES8130 | 52000 | .CNBAF | EQUIPMENT AND CAPITAL OUTLAY - CNBAF | Exp. | n/a | n/a | n/a | 2,216,705.95 | 26,902.91 | - | - | - | 0.0% | - | 115-A | no change | - | | | | | | | | | | | |
| 116 | ES8130 | 52001 | | OFFICE EQUIPMENT | Exp. | 197.72 | 0.00 | 48.74 | 725.28 | 1,000.00 | 1,000.00 | 103.92 | 1,000.00 | 0.0% | - | 116 | no change | 1,000.00 | | | | | | | | | | | |
| 117 | ES8130 | 52011 | | EQ & CAP - IN-LINE GRINDER | Exp. | n/a | n/a | n/a | n/a | n/a | 12,300.00 | 12,300.00 | - | -100.0% | (12,300.00) | 117 | no change | - | | | | | | | | | | | |
| 118 | ES8130 | 52012 | | EQ & CAP - RECIRCULATION PUMP | Exp. | n/a | n/a | n/a | n/a | n/a | 11,100.00 | 11,100.00 | - | -100.0% | (11,100.00) | 118 | no change | - | | | | | | | | | | | |
| 119 | ES8130 | 52013 | | EQ & CAP - GAS PUMP | Exp. | n/a | n/a | n/a | n/a | n/a | 35,800.00 | - | - | -100.0% | (35,800.00) | 119 | no change | - | | | | | | | | | | | |
| 120 | ES8130 | 52014 | | EQ & CAP - AUTOSAMPLER-REFRIGERATED | Exp. | n/a | n/a | n/a | n/a | n/a | 12,000.00 | 12,000.00 | - | -100.0% | (12,000.00) | 120 | no change | - | | | | | | | | | | | |
| 121 | ES8130 | 52015 | | EQ & CAP - AUTOELECTRONIC STERILIZER | Exp. | n/a | n/a | n/a | n/a | n/a | 18,000.00 | 14,167.18 | - | -100.0% | (18,000.00) | 121 | no change | - | | | | | | | | | | | |
| 122 | ES8130 | 52016 | | EQ & CAP - LASER CUTTER | Exp. | n/a | n/a | n/a | n/a | n/a | 23,000.00 | 11,632.74 | - | -100.0% | (23,000.00) | 122 | no change | - | | | | | | | | | | | |
| 123 | ES8130 | new | | EQ & CAP - BRIDGE CRANE | Exp. | n/a | n/a | n/a | n/a | n/a | n/a | n/a | 55,000.00 | + ∞ | 55,000.00 | 123 | held-over for info. on Eng. & Labor costs | - | | | | | | | | | | | |
| 124 | ES8130 | new | | EQ & CAP - METHANOL FLAME ARRESTOR | Exp. | n/a | n/a | n/a | n/a | n/a | n/a | n/a | 20,000.00 | + ∞ | 20,000.00 | 124 | held-over for info. on Eng. Costs | - | | | | | | | | | | | |
| 125 | ES8130 | new | | EQ & CAP - SCRUBBER LOUVRES | Exp. | n/a | n/a | n/a | n/a | n/a | n/a | n/a | 25,000.00 | + ∞ | 25,000.00 | 125 | no change | 25,000.00 | | | | | | | | | | | |
| 126 | ES8130 | new | | EQ & CAP - [2] MICROTURBINE PUMPS | Exp. | n/a | n/a | n/a | n/a | n/a | n/a | n/a | 14,000.00 | + ∞ | 14,000.00 | 126 | no change | 14,000.00 | | | | | | | | | | | |
| 127 | ES8130 | new | | EQ & CAP - DN PUMP VFD | Exp. | n/a | n/a | n/a | n/a | n/a | n/a | n/a | 21,000.00 | + ∞ | 21,000.00 | 127 | no change | 21,000.00 | | | | | | | | | | | |
| 128 | ES8130 | 52100 | | VEHICLES | Exp. | 141,430.00 | 0.00 | 167,673.63 | 0.00 | 0.00 | - | 177,263.70 | - | 0.0% | - | 128 | no change | - | | | | | | | | | | | |
| 129 | ES8130 | 52200 | | FURNITURE | Exp. | 0.00 | 1,652.23 | 644.77 | 601.26 | 679.97 | 700.00 | 509.97 | 700.00 | 0.0% | - | 129 | no change | 700.00 | | | | | | | | | | | |
| 130 | ES8130 | 52300 | | HW/SW (Computer Hardware/Software) | Exp. | 9,279.00 | 9,230.67 | 11,967.15 | 31,999.42 | 20,508.22 | 13,200.00 | 7,462.63 | 16,000.00 | 21.2% | 2,800.00 | 130 | no change | 16,000.00 | | | | | | | | | | | |
| 131 | ES8130 | 52401 | | KEY SYSTEM | Exp. | 46.00 | 0.00 | 0.00 | 535.18 | 0.00 | 5,904.00 | 3,271.09 | 3,000.00 | -49.2% | (2,000.00) | 131 | no change | 3,000.00 | | | | | | | | | | | |
| 132 | ES8130 | 52601 | | SAFETY EQUIPMENT | Exp. | 13,559.79 | 6,807.28 | 6,816.19 | 14,999.75 | 21,013.55 | 29,200.00 | 15,926.16 | 14,250.00 | -51.2% | (14,950.00) | 132 | no change | 14,250.00 | | | | | | | | | | | |
| 133 | ES8130 | 52900 | | DIGESTER GAS PUMP | Exp. | n/a | n/a | n/a | n/a | 30,983.66 | - | - | - | 0.0% | - | 133 | no change | - | | | | | | | | | | | |
| 134 | ES8130 | 52903 | | ROOF REPAIR AND REPLACEMENT | Exp. | 0.00 | 0.00 | 0.00 | 0.00 | 9,495.10 | 20,000.00 | 20,000.00 | - | 0.0% | - | 134 | no change | - | | | | | | | | | | | |
| 135 | ES8130 | 52904 | | VFD REPAIR AND REPLACEMENT | Exp. | n/a | n/a | n/a | 0.00 | 2,191.50 | 17,809.00 | 17,808.50 | - | 0.0% | - | 135 | no change | - | | | | | | | | | | | |
| 136 | ES8130 | 52905 | | BAR RACK REPAIR / REPLACEMENT | Exp. | n/a | n/a | n/a | 0.00 | 9,861.77 | 3,000.00 | 3,000.00 | - | 0.0% | - | 136 | no change | - | | | | | | | | | | | |
| 137 | ES8130 | 52906 | | COMPACTOR REPAIR / REPLACEMENT | Exp. | n/a | n/a | n/a | 0.00 | 20,000.00 | - | - | - | 0.0% | - | 137 | no change | - | | | | | | | | | | | |
| 138 | ES8130 | 52907 | | SEEPEX PUMP REPAIR / REPLACEMENT | Exp. | n/a | n/a | n/a | 0.00 | 17,606.15 | - | - | - | 0.0% | - | 138 | no change | - | | | | | | | | | | | |
| 139 | ES8130 | 52908 | | HVAC SYSTEM REPAIR / REPLACEMENT | Exp. | n/a | n/a | n/a | 0.00 | 31,900.00 | 8,100.00 | 8,100.00 | - | 0.0% | - | 139 | no change | - | | | | | | | | | | | |
| 140 | ES8130 | 52910 | | SCADA | Exp. | 0.00 | 0.00 | 0.00 | 0.00 | 37,196.06 | - | - | - | 0.0% | - | 140 | no change | - | | | | | | | | | | | |
| 141 | ES8130 | 52911 | | METHANOL HOSE PUMPS | Exp. | n/a | n/a | n/a | 0.00 | 3,173.93 | 4,000.00 | 4,000.00 | - | 0.0% | - | 141 | no change | - | | | | | | | | | | | |
| 142 | ES8130 | 52912 | | TWO HOTSYS HEATED PRESSURE WASHERS | Exp. | n/a | n/a | 10,550.00 | 0.00 | 9,959.44 | 890.00 | 885.75 | - | 0.0% | - | 142 | no change | - | | | | | | | | | | | |
| 143 | SUBTOTALS - O&M-II BUDGET LINES ONLY | | | | | \$ | 179,223.91 | \$ | 19,426.32 | \$ | 215,744.71 | \$ | 2,344,861.74 | \$ | 276,635.44 | \$ | 189,050.00 | \$ | 341,711.00 | \$ | 181,450.00 | -4.0% | \$ | (7,600.00) | 143 | \$ | - | \$ | 181,450.00 |
| | | | | | | | | | | | | * - ex-Adjustments | | | | | | | | | | | | | | | | | |
| 144 | ES8130 | 55000 | | CONTINGENCY | Exp. | - † | - † | - † | - † | - † | 163,250.00 | - | 240,000.00 | 11.6% | 25,000.00 | 144 | no change | 240,000.00 | | | | | | | | | | | |

† - although no funding may be spent directly from the Contingency line, transferred-out to other budget lines during 2019 was \$190,351.29; during 2020 was \$32,123.87; during 2021 was \$249,349.03; during 2022 was a net \$292,426.24; and during 2023 transferred-in was a net \$903,927.90.

THIS WORKPAPER SETS FORTH ONLY A PORTION OF THE PROPOSED 2025 BINGHAMTON-JOHNSON CITY JOINT SEWAGE BOARD BUDGET

FOR DISCUSSION ONLY - DOES NOT REPRESENT AN APPROVED BOARD POSITION

| post-08/01/24 Finance Comm. Meeting | | REVENUE BUDGET LINES ONLY | | | | | "High Year" Total Is Bolded [e.g., \$111,111.11]; "Low Year" Total Is Italicized [e.g., \$111,111.11] | | | | | 2024 Approved | 24 YTD (REC'D) | Superintendent's | % CHANGE | \$ CHANGE | INDEX | 08/01/24 | 08/01/24 |
|-------------------------------------|--|---------------------------|---------|--|------|-------------------------|---|-------------------------|-------------------------|-------------------------|-------------------------|------------------------|-------------------------|------------------|-------------------------------|-----------|-------------------|------------------|----------|
| INDEX | ORG | OBJECT | PROJECT | DESCRIPTION | TYPE | 2019 ACTUAL | 2020 ACTUAL | 2021 ACTUAL | 2022 ACTUAL | 2023 ACTUAL | + Adjustments | (through 06/30/24) | 2025 Proposed | (ex-Adjustments) | from 24 APP. (ex-Adjustments) | INDEX | COMM. CHANGE | COMM. RESULT | |
| 145 | ES. | 42122 | | SEWER CHARGES - IWWPP | Rev. | 694,251.64 | 1,070,039.60 | 1,137,388.34 | 941,627.10 | 1,236,523.99 | 1,144,698.00 | 324,274.41 | 1,223,008.00 | 6.8% | 78,310.00 | 145 | no change | 1,223,008.00 | |
| 146 | ES. | 42374 | | SEWER SERVICES - OTHER GOVERNMENTS | Rev. | 20,415,893.63 | 21,436,973.98 | 22,444,157.76 | 23,325,854.00 | 38,276,071.34 | 24,070,172.00 | 5,571,946.12 | 23,813,945.00 | -1.1% | (256,227.00) | 146 | 752,975.00 | 24,566,920.00 | |
| 147 | ES. | 42401 | | INTEREST & EARNINGS | Rev. | 33,067.84 | 11,015.24 | 4,837.51 | 22,131.81 | 335,175.18 | 25,000.00 | 249,461.10 | 110,000.00 | 340.0% | 85,000.00 | 147 | 140,000.00 | 250,000.00 | |
| 148 | ES. | 42650 | | SALE - SCRAP & EXCESS MATERIALS | Rev. | 3,013.86 | 575.80 | 374.48 | 1,436.53 | - | 1,500.00 | 126.00 | 1,500.00 | 0.0% | - | 148 | no change | 1,500.00 | |
| 149 | ES. | 42665 | | MINOR SALES - PERMITS | Rev. | 15,000.00 | - | - | 4,726.00 | 8,300.00 | 500.00 | - | 500.00 | 0.0% | - | 149 | no change | 500.00 | |
| 150 | ES. | 42680 | | INSURANCE RECOVERIES | Rev. | - | - | - | 6,287.00 | 12,508.18 | - | - | - | 0.0% | - | 150 | no change | - | |
| 151 | ES. | 42680 | CNBAF | INSURANCE RECOVERIES - CNBAF | Rev. | - | - | - | 3,325,000.00 | 144,030.79 | - | - | - | 0.0% | - | 151 | no change | - | |
| 152 | ES. | 42690 | | OTHER COMPENSATION FOR LOSS | Rev. | - | - | - | 30,204,488.33 | - | - | - | - | 0.0% | - | 152 | no change | - | |
| 153 | ES. | 42701 | | REFUND OF PRIOR YEAR'S EXPENSE | Rev. | 1,486.96 | 6,420.34 | - | - | - | - | - | - | 0.0% | - | 153 | no change | - | |
| 154 | ES. | 42770 | | MISCELLANEOUS - UNCLASSIFIED REVENUE | Rev. | 1,668.38 | 6.10 | 1,060.83 | - | 148.69 | - | - | - | 0.0% | - | 154 | no change | - | |
| 155 | ES. | 43089 | | STATE AID - OTHER | Rev. | 10,038.68 | - | - | - | - | - | - | - | 0.0% | - | 155 | no change | - | |
| 156 | ES. | 43960 | | STATE AID - EMERG. DISASTER ASSISTANCE | Rev. | 613,956.03 | 206.70 | 321,448.86 | 1,565,404.85 | 5,452,699.23 | - | - | - | 0.0% | - | 156 | no change | - | |
| 157 | ES. | 44960 | | FEDERAL AID - EMERG. DISASTER ASSISTANCE | Rev. | 164,202.30 | 1,033.52 | 929,088.41 | 4,696,214.52 | 16,358,097.69 | - | - | - | 0.0% | - | 157 | no change | - | |
| 158 | ES. | 49999 | | ES599 - FUND BALANCE FOR BUDGET | Rev. | n/a | n/a | n/a | n/a | 8,833,877.36 | - | - | 16,091,299.36 | + ∞ | 16,091,299.36 | 158 | (7,336,530.00) | 8,754,769.36 | |
| 159 | SUBTOTALS - REVENUE BUDGET LINES ONLY | | | | | <u>\$ 21,952,579.32</u> | <u>\$ 22,526,271.28</u> | <u>\$ 24,838,356.19</u> | <u>\$ 64,093,170.14</u> | <u>\$ 70,657,432.45</u> | <u>\$ 25,241,870.00</u> | <u>\$ 6,145,807.63</u> | <u>\$ 41,240,252.36</u> | 63.4% | \$ 15,998,382.36 | 159 | \$ (6,443,555.00) | \$ 34,796,697.36 | |

* - ex-Adjustments in comparison to 2024 Approved (ex-Adjustments) - gross ==> + **37.9%** + \$ 9,554,827.36
of which ==> \$ 8,754,769.36 is Fund Balance
accordingly, in comparison to 2024 Approved (ex-Adjustments) - net ==> + **3.2%** + \$ 800,058.00

* - the 2025 proposed Revenue Budget is subject to final balancing when the Expenditure Lines are finalized.

THIS WORKPAPER SETS FORTH ONLY A PORTION OF THE PROPOSED 2025 BINGHAMTON-JOHNSON CITY JOINT SEWAGE BOARD BUDGET

08/01/2024 Binghamton-Johnson City Joint Sewage Board (JSB) Finance Committee 2025 Budget Worksession Meeting #3

Meeting Summary

The meeting was convened at 3:30pm in the First Floor Conference Room of the Administration and Maintenance Building at the Binghamton-Johnson City Joint Sewage Treatment Plant, 4480 Vestal Road, Vestal, New York 13850.

PRESENT:

Edward Crumb, Finance Committee Chair
Bruce King, Finance Committee Member (remote attendance)
George Kolba, Jr., Board Chairman
Stephen Andrew, Personnel Committee Chair
Ronald B. Lake, P.E., Board Member

ALSO PRESENT:

Elliot Wagner, Superintendent
Ronald Warwick, Assistant Superintendent
Billie J. Goodson, Business Manager
Michele Cuevas, Confidential Secretary
Larry Travis, E.E., Electrical Engineer – WWTP

Introductory announcements and an overview of the meeting's purpose/background: the proposed 2025 budget Operations and Maintenance (O&M) lines (Part II), including Equipment and Capital Outlay expenditures; Contingency; and also, the proposed 2025 budget Estimated Revenue lines. Finance Committee Chair Edward Crumb announced that, as noted in the updated *Open Meetings Law* notice dated July 31, 2024 (updating the initial notice issued at 2:45pm on July 17, 2024), "extraordinary circumstances" videoconferencing is being used for this meeting in accordance with the Board's Videoconferencing Policy, which remains in effect through July 1, 2026 as authorized under Part KK of Chapter 58 of the Laws of 2024, approved/signed by Gov. Hochul April 20, 2024, effective immediately. The meeting is being recorded, and the recording will be made accessible online in compliance with NY *Open Meetings Law* §103-A(2)(g). An overview was made of the Meeting handouts (Budget Worksheet excerpt, an excerpt of the Superintendent's Proposed 2025 Budget Highlights, a copy of [Intermunicipal Agreement] IMA §23(C), a chart regarding the proposed/projected 2025 Safety Budget Breakdown, and a chart regarding the proposed/projected 2025 Protective Clothing (Safety Budget) Breakdown.

Line-by-Line review/consideration/discussion (line Index ##s 115-122): no changes proposed.

Line Index # 123, "EQ & CAP – Bridge Crane", was held over to the 08/05/2024 Finance Committee meeting for information about associated engineering and labor costs, if any.

Line Index # 124, "EQ & CAP – Methanol Flame Arrestor", was held over to the 08/05/2024 Finance Committee meeting for information about associated professional services costs.

Line-by-Line review/consideration/discussion continued with line Index ##s 125-144: no changes proposed. (*End of the expenditure portion of the agenda*).

The Estimated Revenue portion of the agenda began with review/consideration/discussion of line Index # 145: no change proposed.

Line Index ##s 146 and 147 were temporarily bypassed. Line-by-Line review/consideration/discussion continued with line Index ##s 148-157: no changes proposed.

(continues on the next page)

Regarding Line Index # 158, "ES599 – Fund Balance for Budget", Business Manager Goodson reported that this line can be reduced corresponding to the allocation of budgeted Reimbursements [to the JSTP's Owners] of Debt Principal Payments on the JSTP as offsets against gross Depreciation expense (ES.1994.54999) in the expenditure budget.

Edward Crumb made a motion to modify the proposed 2025 JSB Estimated Revenue Budget worksheet to reduce Line Index #158 – (ES.49999) "ES599 – Fund Balance for Budget" by \$7,336,530.00 (resulting amount = \$8,754,769.36).

Seconded by Bruce King. Carried 5-0.

Line-by-Line review/consideration/discussion continued with line Index # 147 "Interest & Earnings".

Edward Crumb made a motion to modify the proposed 2025 JSB Estimated Revenue Budget worksheet to increase Line Index #147 – (ES.42401) "Interest & Earnings" by \$140,000.00 (resulting amount = \$250,000.00).

Seconded by Bruce King. Carried 5-0.

Line-by-Line review/consideration/discussion continued with line Index # 146 "Sewer Services – Other Governments".

Edward Crumb made a motion to modify the proposed 2025 JSB Estimated Revenue Budget worksheet to increase Line Index #146 – (ES.42374) "Sewer Services – Other Governments" by \$720,985.00 (resulting amount = \$24,566,920.00).

Seconded by Bruce King.

In discussion, it was noted that the resulting amount value is tentative at this point, and it may require further adjustment in order to bring the proposed 2025 JSB budget into balance at the August 5, 2024 Finance Committee Meeting.

Carried 5-0.

Line Index # 159, "Subtotals" will be updated in accordance with the modifications approved with respect to Line Index #'s 146, 147, and 158.

Motion by Stephen Andrew to adjourn. Seconded by Bruce King. Carried 5-0. Meeting adjourned at 4:19pm.