

FOR DISCUSSION ONLY - DOES NOT REPRESENT AN APPROVED BOARD POSITION

post-07/24/24 Finance Comm. Meeting		O&M BUDGET LINES ONLY (PART I)				"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	07/24/24	07/24/24
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)		COMM. CHANGE	COMM. RESULT
1	ES1720	54001		BENEFITS & AWARDS	Exp.	n/a	n/a	n/a	n/a	n/a	1,000.00	-	-	-100.0%	(1,000.00)	1	no change	-
2	ES1930	54720		JUDGMENTS - CLAIMS & SETTLEMENTS	Exp.	n/a	n/a	n/a	n/a	n/a	-	-	-	0.0%	-	2	no change	-
3	ES1930	54001		PROPERTY LOSS, CONTRACTUAL EXPENSE	Exp.	n/a	n/a	n/a	n/a	n/a	-	-	-	0.0%	-	3	no change	-
4	ES1989	54001		OTHER GENERAL GOVERNMENT SUPPORT	Exp.	n/a	n/a	n/a	n/a	n/a	-	-	-	0.0%	-	4	no change	-
5	ES1994	54999		DEPRECIATION	Exp.	259,773.00	765,299.00	758,932.65	15,881,515.52	(see below)	-	-	16,091,299.36	+ ∞	16,091,299.36	5	(see below) - no change in line total	-
6	TBD	TBD	COB	REIMBURSE CITY DEBT PRINCIPAL ON JSTP	Exp.	n/a	n/a	n/a	n/a	3,868,687.00	-	-	-	0.0%	-	6	3,918,646.00	3,918,646.00
7	TBD	TBD	VJC	REIMBURSE VILLAGE DEBT PRINCIPAL ON JSTP	Exp.	n/a	n/a	n/a	n/a	3,388,735.00	-	-	-	0.0%	-	7	3,417,884.00	3,417,884.00
8	TBD	TBD	FUNDB	CHANGE IN FUND BALANCE	Exp.	n/a	n/a	n/a	n/a	8,833,877.36	-	-	-	0.0%	-	8	8,754,769.36	8,754,769.36
9	ES1995	54675		LOSS ON SALE OF ASSETS	Exp.	n/a	n/a	n/a	n/a	n/a	-	-	-	0.0%	-	9	no change	-
10	ES8120	54000	COB	REIMBURSE CITY LOCAL SYSTEMS COSTS	Exp.	3,181,048.36	2,921,352.75	2,809,318.44	2,947,113.59	2,762,788.15	3,150,817.00	-	3,150,000.00	-0.03%	(817.00)	10	held-over for coordination	-
11	ES8120	54000	VJC	REIMBURSE VILLAGE LOCAL SYSTEMS COSTS	Exp.	984,146.59	1,346,629.88	957,549.01	1,429,069.38	1,448,889.06	1,431,647.00	-	1,516,647.00	5.9%	85,000.00	11	held-over for coordination	-
12	ES8130	53002		ACCOUNTING SERVICE	Exp.	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	40,000.00	-	40,000.00	0.0%	-	12	no change	40,000.00
13	ES8130	54001	COB	REIMBURSE CITY DEBT SERVICE ON JSTP	Exp.	4,499,299.27	5,590,401.19	5,687,302.81	5,719,882.92	1,728,543.17	5,519,967.00	-	5,519,967.00	0.0%	-	13	(3,905,653.00)	1,614,314.00
14	ES8130	54001	VJC	REIMBURSE VILLAGE DEBT SERVICE ON JSTP	Exp.	3,868,823.51	4,764,141.61	4,824,852.46	5,099,456.79	1,437,679.18	4,837,055.00	-	3,955,163.00	-18.2%	(881,892.00)	14	(2,575,490.00)	1,379,673.00
15	ES8130	54101		OFFICE SUPPLIES	Exp.	5,803.75	7,858.53	7,541.02	8,000.00	7,929.57	8,000.00	3,786.26	8,000.00	0.0%	-	15	no change	8,000.00
16	ES8130	54103		PRINTING (INCLUDES ADVERTISEMENTS)	Exp.	4,819.51	1,422.40	1,575.12	2,119.02	2,966.12	2,250.00	196.48	1,500.00	-33.3%	(750.00)	16	no change	1,500.00
17	ES8130	54112		GASOLINE/DIESEL	Exp.	10,401.70	7,749.10	18,145.24	24,000.00	22,850.27	27,000.00	5,606.35	25,000.00	-7.4%	(2,000.00)	17	no change	25,000.00
18	ES8130	54114		LUBRICANTS	Exp.	1,308.04	3,457.48	9,020.59	10,590.37	11,015.18	12,000.00	4,131.08	12,000.00	0.0%	-	18	no change	12,000.00
19	ES8130	54125		BUILDING & GROUNDS SUPPLIES	Exp.	15,000.00	14,926.51	16,908.38	14,998.41	17,477.63	21,000.00	8,161.35	19,500.00	-7.1%	(1,500.00)	19	no change	19,500.00
20	ES8130	54149		LABORATORY SUPPLIES	Exp.	61,413.84	61,544.72	65,466.79	70,300.49	85,979.84	89,000.00	27,415.65	85,000.00	-4.5%	(4,000.00)	20	no change	85,000.00
21	ES8130	54150		CHEMICALS	Exp.	934,571.41	1,141,360.00	1,435,360.00	1,269,806.29	1,588,239.96	1,830,000.00	665,989.96	1,743,200.00	-4.7%	(86,800.00)	21	no change	1,743,200.00
22	ES8130	54191		PROTECTIVE CLOTHING	Exp.	21,967.21	26,181.44	32,200.00	29,000.00	31,888.83	42,000.00	24,972.86	45,000.00	7.1%	3,000.00	22	no change	45,000.00
23	ES8130	54201		[NATURAL] GAS - HEAT	Exp.	73,192.76	115,390.80	141,614.59	183,724.54	136,219.16	195,000.00	84,766.14	205,000.00	5.1%	10,000.00	23	no change	205,000.00
24	ES8130	54202		ELECTRICITY [net of on-site production]	Exp.	399,013.02	765,841.43	723,039.62	587,708.72	685,754.23	772,500.00	443,337.36	1,085,000.00	40.5%	312,500.00	24	no change	1,085,000.00
25	ES8130	54203		ELECTRICITY - PLANT PUMP STATION	Exp.	68,973.41	47,110.13	57,581.84	53,708.55	62,021.50	65,000.00	45,130.64	110,000.00	69.2%	45,000.00	25	no change	110,000.00
26	ES8130	54204		ELECTRICITY - TERMINAL PUMP STATION	Exp.	61,815.94	56,169.66	55,163.68	62,971.70	58,382.84	62,500.00	43,702.42	95,000.00	52.0%	32,500.00	26	no change	95,000.00
27	ES8130	54210		TELEPHONE/FAX/INTERNET	Exp.	21,580.31	21,264.11	19,819.42	20,011.08	19,134.57	25,000.00	19,174.68	25,000.00	0.0%	-	27	no change	25,000.00
28	ES8130	54221		WATER	Exp.	142,451.77	133,902.52	147,144.18	163,568.67	139,995.52	140,000.00	67,353.17	160,000.00	14.3%	20,000.00	28	no change	160,000.00
29	ES8130	54300		INSURANCE	Exp.	198,807.28	228,723.10	290,000.00	298,450.35	345,816.13	369,000.00	285,794.13	460,000.00	24.7%	91,000.00	29	held-over for coordination	-
30	ES8130	54410		PROFESSIONAL SERVICES	Exp.	147,799.04	132,766.43	106,071.83	121,294.13	149,490.43	120,750.00	66,433.98	88,130.00	27.7%	19,130.00	30	17,500.00	105,630.00
31	ES8130	54410	CNBAF	PROFESSIONAL SERVICES - CNBAF	Exp.	n/a	n/a	n/a	1,011,871.91	22,920.92	-	-	-	0.0%	-	31	no change	-

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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)		COMM. CHANGE	COMM. RESULT	
32	ES8130	54412		BOARD MEMBER SERVICES	Exp.	28,450.00	29,900.00	29,200.00	32,550.00	37,458.33	43,000.00	-	43,000.00	0.0%	-	32	6,000.00	49,000.00	
33	ES8130	54415		H-LINE DESIGN & IMPROVEMENTS	Exp.	n/a	n/a	n/a	n/a	145,929.51	-	-	-	0.0%	-	33	no change	-	
34	ES8130	54430		LEGAL SERVICES	Exp.	41,335.25	39,460.00	42,000.00	30,876.90	36,227.75	50,000.00	40,000.00	60,000.00	20.0%	10,000.00	34	no change	60,000.00	
35	ES8130	54434		PAYROLL SERVICES	Exp.	8,036.98	8,256.43	8,997.67	11,631.98	9,402.73	12,000.00	4,782.81	12,000.00	0.0%	-	35	no change	12,000.00	
36	ES8130	54435		EMERGENCY CONFINED SPACE RESCUE SVCS.	Exp.	4,500.00	4,500.00	4,600.00	4,600.00	4,600.00	5,000.00	-	5,250.00	5.0%	250.00	36	no change	5,250.00	
37	ES8130	54436		LABORATORY SERVICES	Exp.	70,172.11	75,672.71	73,731.27	68,850.74	76,029.99	88,000.00	42,869.90	89,000.00	1.1%	1,000.00	37	no change	89,000.00	
38	ES8130	54450		VEHICLE REPAIR	Exp.	25,897.95	14,975.18	35,098.59	20,664.55	29,706.01	28,000.00	9,831.96	28,000.00	0.0%	-	38	no change	28,000.00	
39	ES8130	54520		EQUIPMENT LEASE / RENTAL	Exp.	6,215.56	11,763.93	9,326.14	11,179.05	11,770.58	15,000.00	4,722.15	16,100.00	7.3%	1,100.00	39	no change	16,100.00	
40	ES8130	54610		BUILDING/EQUIP. REPAIRS & MAINTENANCE	Exp.	208.88	699.63	6,070.08	8,732.57	8,312.37	8,760.00	4,104.64	8,500.00	-3.0%	(260.00)	40	no change	8,500.00	
41	ES8130	54620		EQUIPMENT REPAIRS & MAINTENANCE	Exp.	400.00	810.74	23,519.74	25,099.39	24,902.86	27,522.00	16,461.88	12,500.00	-52.8%	(14,000.00)	41	no change	12,500.00	
42	ES8130	54621		EQUIP. & PUMP REPAIRS - MECHANICAL	Exp.	74,817.22	116,595.98	103,253.00	109,648.43	100,413.12	116,078.00	58,109.04	120,000.00	4.8%	5,500.00	42	no change	120,000.00	
43	ES8130	54621	A	EQUIP. & PUMP REPAIRS - ELECTRICAL	Exp.	7,650.53	63,989.63	60,000.00	67,444.37	83,724.48	86,001.00	51,096.91	93,000.00	8.1%	7,000.00	43	no change	93,000.00	
44	ES8130	54621	E	EQUIP. & PUMP REPAIRS - SAFETY	Exp.	2,268.56	938.71	202.00	2,664.66	1,510.15	5,000.00	3,438.54	4,000.00	-20.0%	(1,000.00)	44	no change	4,000.00	
45	ES8130	54656		MAINTENANCE AGREEMENTS	Exp.	22,316.30	5,525.06	159,025.00	57,094.03	93,021.18	216,715.00	67,043.80	357,415.00	64.9%	140,700.00	45	no change	357,415.00	
46	ES8130	54701		TRAVEL & TRAINING	Exp.	8,951.36	8,896.10	7,766.51	14,460.99	26,387.66	30,000.00	11,231.42	30,000.00	0.0%	-	46	no change	30,000.00	
47	ES8130	54701	A	TRAVEL & TRAINING - BOARD	Exp.	106.52	0.00	0.00	659.23	0.00	1,000.00	-	1,000.00	0.0%	-	47	no change	1,000.00	
48	ES8130	54702		SUBSCRIPTIONS, DUES & MEMBERSHIPS	Exp.	2,178.80	1,447.00	613.80	687.31	1,257.68	2,500.00	989.00	3,100.00	24.0%	600.00	48	no change	3,100.00	
49	ES8130	54801		INDUSTRIAL PRE-TREATMENT	Exp.	122,712.35	68,673.05	113,882.45	75,120.03	90,000.00	90,000.00	36,596.79	105,000.00	16.7%	15,000.00	49	no change	105,000.00	
50	ES8130	54802		PERMIT FEES/FINES	Exp.	153,702.04	45,872.24	68,766.85	21,955.67	19,036.24	20,600.00	3,505.40	22,500.00	9.2%	1,900.00	50	no change	22,500.00	
51	ES8130	54804		SLUDGE & WASTE DISPOSAL	Exp.	270,329.40	377,415.47	385,487.38	305,242.24	367,288.39	420,000.00	172,978.01	420,000.00	0.0%	-	51	no change	420,000.00	
52	ES8130	54899		REIMBURSE OWNER RECOVERY EXPENSES	Exp.	722,672.51	0.00	\$ 1,052,083.64	\$ 31,961,141.26	\$ 18,935,262.60	-	-	-	-	0.0%	-	52	no change	-
53	SUBTOTALS - O&M BUDGET LINES ONLY (PART I)					\$ 16,574,932.04	\$ 19,068,884.65	\$ 20,388,231.79	\$ 67,879,465.83	\$ 46,999,523.25	\$ 19,972,311.00	\$ 2,323,714.76	\$ 35,870,771.36	79.6%	\$ 15,898,460.36	53	\$ 878,887.00	\$ 29,413,128.36	
											* - ex-Adjustments	in comparison to 2024 Approved (ex-Adjustments) ==>		+	47.27%	+ \$ 9,440,817.36			

- shading in "24 YTD" column denotes existence of an encumbered "blanket" Purchase Order

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

07/24/2024 Binghamton-Johnson City Joint Sewage Board (JSB) Finance Committee 2025 Budget Worksession Meeting #1

Meeting Summary (v1)

The meeting was convened at 3:32pm 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
Chris Papastrat, Board Vice-Chairman
Stephen Andrew, Personnel Committee Chair

ALSO PRESENT:

Billie 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: proposed 2025 budget Operations and Maintenance (O&M) lines (Part I). Finance Committee Chair Edward Crumb announced that, as noted in the updated *Open Meetings Law* notice issued at 12:19pm on July 23, 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, a chart of Potential Updates/Amendments to the proposed 2025 Reimbursements for the Owners' Local Systems Costs and Debt Costs, and an excerpt of the Superintendent's Proposed 2025 Budget Highlights), and it was noted that Business Manager Billie Goodson had distributed a detail for the 2025 Safety Equipment budget line before the meeting started, which is a topic on the Agenda for the 08/01/2024 Finance Committee meeting. It was also noted that other economic background documents are uploaded to the <*Open Meeting Law Documents*> page of the JSTP's website, accessible via the "2025 Budget General/Background Documents" link.

Line-by-Line review/consideration/discussion (line Index ##s 1-4): no changes proposed.

Regarding Line Index ##s 5-8 and ##s 13-14, Edward Crumb noted that – *given the transition to the Enterprise Fund (ES) budget presentation format* – reimbursements to the Owners for their respective Debt Principal repayments are now being paid-out from the Depreciation line [Index Line #5]. Discussion ensued regarding the corresponding accounting/presentation changes.

Edward Crumb made a motion to modify the proposed 2025 JSB O&M Budget worksheet as follows:

Line Index #13 – (ES8120.54001.COB) reduce "Reimburse City Debt Service on JSTP" by \$3,905,653.00 (resulting amount = \$1,614,314.00);

Line Index #14 – (ES8120.54001.VJC) reduce "Reimburse Village Debt Service on JSTP" by \$2,575,490.00 (resulting amount = \$1,379,673.00);

Create new Line, or subline to Index #5 – (ES1994.54999) "Depreciation", named "Reimburse City Debt Principal on JSTP" funded for \$3,918,646.00;

Create new Line, or subline to Index #5 – (ES1994.54999) "Depreciation", named "Reimburse Village Debt Principal on JSTP" funded for \$3,417,884.00; and

Create new Line, or subline to Index #5 – (ES1994.54999) "Depreciation", named "Change in Fund Balance" journalled for \$8,754,769.36.

Seconded by Bruce King. Carried 5-0.

(continues on the next page)

Line-by-Line review/consideration/discussion continued with line Index # 9: no change proposed.

Line Index #s 10-11, reimbursement of Local Systems Costs to the Owners, were held over to the 08/05/2024 Finance Committee meeting to allow time for further coordination.

Line-by-Line review/consideration/discussion continued with line Index # 9 and #s 15-27: no changes were proposed.

Line Index # 29 – (ES8130.54300) “Insurance”, was held over to the 08/05/2024 Finance Committee meeting to allow for further coordination (including meetings with the Board’s Flood Insurance and Property Insurance brokers).

Regarding Line Index # 30 – (ES8130.54410) “Professional Services”, Edward Crumb made a motion to increase the proposed 2025 JSB Budget funding by \$17,500.00 (resulting amount = \$105,620.00) for Flow Management consulting engineering services with corresponding subline detail added. Seconded by Bruce King. Carried 5-0.

Line-by-Line review/consideration/discussion continued with line Index # 32: no change proposed.

Regarding Line Index # 32 – (ES8130.54412) “Board Member Services”, a discussion was held regarding the increased time/activity that will result for Board Members under the proposed By-Laws amendment to add worksession meetings.

Edward Crumb made a motion to increase the proposed 2025 JSB Budget funding by \$6,000.00 (resulting amount = \$49,000.00) and to update the subline detail to read:

1 at up to \$9,000.00 Chairman - 1.00 @ 9,000.00

5 at up to \$8,000.00 Regular Members - 1.00 @ 40,000.00

Seconded by Bruce King. Carried 5-0.

Line-by-Line review/consideration/discussion continued with line Index #s 33-52: no changes were proposed.

Motion by Stephen Andrew to adjourn. Seconded by Chris Papastrat. Carried 5-0. Meeting adjourned at 4:52pm.