

2023 Tompkins County Soil and Water Conservation District  
ADOPTED Budget

Table of Contents

Section 1 - Budget Overview ..... 3

SWCD Overview ..... 3

Board Listing..... 3

Staff Listing..... 3

Section 2 – Revenues ..... 4

County Appropriations..... 4

Target Request – Operations Revenue ..... 4

Recommended Over Target Requests (OTR’s)..... 5

One-Time OTR’s ..... 5

One-Time Multi-year OTR’s ..... 5

New York State Environmental Protection Fund ..... 5

State Aid to Districts ..... 6

Part A – Operations Revenue..... 6

Part B – Program Revenue ..... 6

Part C – Discretionary Operation/Program Revenue..... 7

Programs supported by EPF..... 8

FOLLOWPA..... 8

Fiscal Year 19-20 Contract ..... 8

Fiscal Year 20-21 Contract ..... 8

Fiscal Year 21-22 Contract ..... 8

AEM..... 8

AEM Base Funding ..... 9

BMP Project # 1..... 9

BMP Project # 2..... 9

Competitive Grants supported by EPF..... 9

Water Quality Improvement Program – NYSDEC ..... 9

Cayuga Inlet Sediment Assessment and Implementation Project..... 9

Tompkins County MS4 Mapping Project ..... 9

Tompkins County Hydroseeding Program ..... 9

TOTAL.....	9
Agricultural Non-Point Source Pollution and Abatement Program – NYS Ag and Markets .....	9
Dan Carey Farm Waste Storage and Transfer Project .....	<b>Error! Bookmark not defined.</b>
Jerry Dell Farms Waste Storage and Transfer System & Silage Leachate Control Project .....	10
Implementation of Agricultural Non-Point Source Grant Round 25 – Houston Farms .....	10
Confined Animal Feeding Operation (CAFO) Waste Storage and Transfer Program (EPF: Ag Waste Management Program).....	11
Jeff Cook CAFO Waste Storage and Transfer Project.....	11
Climate Resilient Farming Program .....	11
Applications TBD .....	12
Earned Income .....	12
Section 3 – Expenses.....	12
PERSONAL SERVICES .....	12
8730.1 .....	12
Staff Salaries.....	12
Contract Salaries .....	13
8730.8 – Staff Benefits.....	13
8730.2 - EQUIPMENT .....	14
8730.4 - CONTRACTUAL.....	14
References .....	14
Appendices.....	15

## Section 1 - Budget Overview

### SWCD Overview

The Tompkins County Soil and Water Conservation District is governed by a 5 member Board of Directors who has powers and duties over the District authorized by New York State Soil and Water Conservation District Law (Soil and Water Conservation Districts Law, 2018). Under this law the District is required to assign a Chairperson, Secretary and Treasurer to the Board who have responsibilities to the District in carrying out its operations. Fiduciary powers of the District set by the State of New York include:

- Authorizing the Treasurer to establish and maintain a petty cash fund (up to \$250) for specific District purposes. The Tompkins SWCD maintains a petty cash fund of \$50.
- Authorize the Treasurer to establish revolving fund account for specific administrative and operational accounts, and to temporarily deposit and invest monies not required for immediate expenditure
- Pay dues to the State and National Association of Districts
- Furnish financial or other aid to any public or private landowner subject to the conditions set by the directors
- Own or lease real or personal property and maintain, administer, and improve for income; sell or lease any of its property
- Follow state purchasing and procurement policies to carry out operations

In order to administer these duties, the District has created the following budget to carry out operations in 2022.

The District separates its budget into discrete categories of:

1. Operations – Income and Expenses related to ordinary operational costs not funded by outside programs or grants. These expenses are funded through taxable revenue source from County and State Government.
2. Programs – Income and Expenses related to programs that carry from year to year and are funded through a long-term funding source (such as the NYS Environmental Protection Fund)
3. Grants – Income and Expenses related to a one-time or multi-year contracts based on short term money sources (such as Water Quality Improvement Grants through the NYS Environmental Conservation Department).

### Board Listing

Name	Affiliation	Role
Aaron Ristow	Member At-Large	Chair
Alan Teeter	NYS Grange	Vice Chair
Randy Brown	Tompkins County Legislator	Director
Deborah Dawson	Tompkins County Legislator	Director
Callan Space	NYS Farm Bureau	Treasurer

### Staff Listing

Name	Role	Full Time or Part Time
------	------	------------------------

Jonathan Negley	District Manager/Assistant Treasurer to the Board	FT
Samantha Smith	Senior Account Clerk/Secretary to the Board	FT
Paul Gier	Natural Resource Program Specialist	FT
Devin Cox	Conservation Technician	FT
Andrew Stadler	Conservation Technician	FT
Angel Hinickle	Resource Conservation Specialist	FT
Thomas Mallory	Water Resource Engineer	PT
Barton & Loguidice, JESS Engineering, Upper Susquehanna Coalition	Water Resource Engineer (Contract)	(Contract) PT
TBD each year	Seasonal Workers	Seasonal

The Soil and Water Conservation District follows the NYS Comptroller’s Uniform System of Accounts for classifying and coding accounting transactions. All codes adopted through this budget will use this accounting system. A detailed listing of all account codes, which may or may not be used in this budget, can be found in Chapter 11 the Office of the NYS Comptroller’s Division of Local Government and School Accountability’s Accounting and Reporting Manual online at: <https://www.osc.state.ny.us/sites/default/files/local-government/documents/pdf/2019-01/arm.pdf>

## Section 2 – Revenues

### County Appropriations

#### Target Request – Operations Revenue

Tompkins County funds a portion of the District’s budget each year as a supported agency request. This year’s request has increased due to Cost of Living Allowances from the County’s target funding budget. The District will be receiving \$346,165 from Tompkins County in the 2023 budget year to help fund operational budget costs.

8730	SOIL & WATER CONSERVATION				
		<b>2022 Modified</b>	<b>2023 Requested</b>	<b>2023 Target R</b>	<b>2023 Target O</b>
		<b>2023 Total</b>			
<i>Program Expense</i>					
54400 PROGRAM EXPENSE		\$336,083	\$346,165	\$0	\$0
54412 TRAVEL/TRAINING		\$0	\$0	\$0	\$0
54432 RENT		\$0	\$0	\$0	\$0
<b><u>TOTAL Program Expense</u></b>		<b><u>\$336,083</u></b>	<b><u>\$346,165</u></b>	<b><u>\$0</u></b>	<b><u>\$0</u></b>
		<b>\$336,083</b>	<b>\$346,165</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL SOIL &amp; WATER CONSERVATION</b>		<b>\$336,083</b>	<b>\$346,165</b>	<b>\$0</b>	<b>\$0</b>

Figure 1. Soil and Water Funding Appropriation from Tompkins County (Source: Tompkins County Draft Budget – 2023).

## Recommended Over Target Requests (OTR's)

### *One-Time OTR's*

There are no recommended One-Time OTR's to the County in this budget

### *One-Time Multi-year OTR's*

There are no One-Time Multi-year OTR's recommended in this budget to the County

## New York State Environmental Protection Fund

The New York State Environmental Protection Fund (EPF) has been in existence since 1993. The EPF is a dedicated fund whose resources are required to be kept separate from other State moneys. Over the life of the EPF (through State Fiscal Year 2016-2017) annual appropriations have averaged \$148.1 million. Since the 2016-17 Fiscal Year, the EPF has been funded at \$300 million every year since the SFY 2019-2020. In the 2022-2023 NYS Fiscal Year Budget, the EPF was increased to \$400 million. Sources of revenue to the EPF include: (Thomas P. Dinapoli, 2018)

- Revenue, interest and penalties collected under the State's Real Estate Transfer Tax (RETT, Article 31 of the Tax Law). Comprising nearly 79 percent of total Fund receipts since the Fund's establishment through SFY 2016-17, this revenue has been by far the largest single source of dedicated funding for the EPF. RETT revenues deposited to the EPF have been statutorily capped at \$119.1 million annually since SFY 2010-11.
- Of unclaimed container deposits that are payable to the State, \$23 million plus the amount collected in excess of \$122.2 million.
- Not less than \$8 million in penalties collected for violations of the State's container deposit law. The Executive Budget for SFY 2018-19 proposes to remove the minimum threshold, while continuing to direct the penalties to the EPF.
- Proceeds from sales, leases, grants of easements, and lesser interests in State-owned underwater lands (primarily the beds of navigable lakes and rivers), less administrative costs.
- Service charges associated with conservation themed license plates.
- Up to \$5 million annually in proceeds from the sale of surplus Department of Transportation or Office of General Services real property.
- Proceeds from the repayment of EPF municipal landfill closure grants.
- Civil penalties and fines collected for any violation of State law restricting the sale of certain products containing mercury.
- Up to \$5 million in fees charged for registrations, licenses and certifications associated with State regulation of pesticides.
- Fees associated with permits for regulated activities in freshwater and tidal wetlands.

General Fund transfers since 2014-2015 SFY's have also helped to support record levels of spending from the EPF in the last few years (Thomas P. Dinapoli, 2018). Appendix H – NYS Environmental Protection Fund Budget shows the adopted 2022-2023 EPF as of April 1, 2022. Line items highlighted in yellow denote revenue sources that the Tompkins SWCD will utilize in the 2023 budget year.

## State Aid to Districts

State Aid to Districts provides consistent funding through the NYS EPF and serves as a program that reimburses Conservation Districts for locally provided technical assistance (Part A), provides Conservation Project Financial Assistance (Part B), and incentivizes strong performance and operations through funding of Performance Measures (Part C).

### *Part A – Operations Revenue*

Under NYS District Law Section 11a-1a the District is eligible in 2023 for reimbursement of 50% of eligible expenses up to \$120,000. This will allow the District to access \$60,000 that can be used to support certain aspects of the Operations budget. Eligible Expenses for this funding include:

- District Manager’s personal services and fringe benefits
- Technician’s personal services and fringe benefits
- Motor vehicle equipment related to conservation field activities
- Field equipment related to conservation activities
- Maps
- Surveying Flags/Stakes
- Miscellaneous supplies related to conservation activities
- Cell phone expenses
- Travel/training expenses
- Insurance
- Repairs to field equipment
- Gas and Oil for field machinery
- Small Tools

### *Part B – Program Revenue*

Under SWCD Law Section 11a-1b the District is eligible in 2023 for up to \$6,000 in State Aid to support a conservation related project. Eligible projects include:

1. Conserve, restore, and enhance the soil and water resources of the state
2. Assist in the implementation of agricultural best management practices
3. Prevent and reduce agricultural and non-Ag NPS water pollution
4. Assist in the control of floods and mitigate flood damage
5. Protect and restore streams and wetlands
6. Protect and restore wildlife and aquatic habitat
7. Assist in the drainage of agricultural lands
8. Prevent impairment of dams and reservoirs
9. Control stormwater run-off, including from construction sites
10. Assist in maintaining the navigability of rivers and harbors
11. Reduce agriculturally-generated air pollution
12. Assist the agricultural production of green energy
13. Protect open spaces
14. Collect and dispose of pesticides
15. Manage public lands
16. Protect and manage rural and urban forests

*Part C – Discretionary Operation/Program Revenue*

Under SWCD Law Section 11a-1c the District is eligible in 2023 for funds that remain leftover after allocations are expensed to Part A and Part B through operational performance based awarding of funds. These funds can be used for projects including:

1. Conservation of the soil and water resources of the state
2. For the improvement of water quality
3. For the control and prevention of soil erosion and for the prevention of floodwater and sediment damages
4. For furthering the conservation, development, utilization, and disposal of water
5. Preserve natural resources
6. Control and abate NPS of water pollution
7. Assist in the control of floods
8. Assist in the drainage and irrigation of agricultural lands
9. Prevent impairment of dams and reservoirs
10. Assist in maintaining the navigability of rivers and harbors
11. Preserve wildlife
12. Protect the tax base
13. Protect public lands
14. Protect and promote the health, safety, and general welfare of the people of this state

Funding in 2020 was awarded to the Tompkins SWCD in the amount of \$102,308.42 and funding in 2021 was \$112,874.08. The 2022 budget allocated \$122,005.26 for the Part C award. Estimated budget award amounts will be estimated at \$180,000 for the 2023 budget based on estimates from NYS Ag and Markets and full Performance Measure Award.

District law was changed in the 18-19 State budget year and additional guidance from NYS Ag and Markets for expenditures of these funds are shown below:

- Funds are not required to be spent within a calendar year.
- Unspent funds will not be required to be returned.
- All expenses that are allowable under District Law are now eligible under Part C. This includes expenditures that were previously ineligible under Part C, such as:
  - Audits
  - Trainings and workshops for staff
  - Education & outreach including Envirothon expenses
- Part C funds should be spent on activities and expenditures that are based on the District's mission, comply with District Law, align with the District's Annual Plan of Work, and are approved by the District's board. State Committee staff are available to assist District boards in developing and prioritizing project/program plans and ideas for expenditures.
- Increasing staff capacity, hiring retention, and staff training are encouraged to foster District program and staffs' professional growth.

- Equipment, vehicles, and capital improvements to District or County owned property must follow District procurement policies and have a direct bearing on programs or activities implemented by the District.
- Once earned by the District, Part C awards are District funds that can be utilized towards eligible expenditures for Part A and leveraging other funding sources.

Programs supported by EPF

*FOLLOWPA*

FOLLOWPA has been part of the EPF for over 20 years. Through this long-term funding source the District has sponsored many water quality improvement projects. FOLLOWPA allows only 2 open contracts to be expensed at one time. Workplans are adopted by the Board of Directors and implemented on a rolling basis.

<b>Program Category Name</b>	<b>Prior Years Revenue</b>	<b>2023 Anticipated Revenue</b>	<b>Total Contract Revenue</b>
Fiscal Year 19-20 Contract	\$66,900	\$22,300	\$89,200
Fiscal Year 20-21 Contract	\$66,900	22,300	\$89,200
Fiscal Year 21-22 Contract	\$0	\$66,900	\$89,200
<b>TOTAL</b>	<b>\$133,800.00</b>	<b>\$111,500.00</b>	<b>\$267,600.00</b>

*AEM*

The Agricultural Environmental Management Program (AEM) is a cooperative interagency program that provides one-on-one help to farmers to identify environmental risks on their farms. Once these risks are identified, farmers receive help with solution planning and design and with obtaining financial assistance to address existing problems and prevent future ones.

AEM is a voluntary, incentive-based program that helps farmers make common-sense, cost-effective, and science-based decisions to meet business objectives while protecting and conserving New York State’s natural resources. By participating in AEM, farmers can document their environmental stewardship and further advance their positive contributions to their communities, our food systems, the economy, and the environment.

Funding for the AEM program historically has been based on a year-to-year contract with the NYS SWCC. In 2020 this model was changed to a 2-year contract starting with “Round 16”. The next 2 year contract “Round 17” contract



contributes revenue to the District in the amount of \$130,000 (\$65,000 each year, 2022 and 2023) for supporting staff technical assistance to farmers and \$100,000 of BMP implementation funds.

<b>Program Category Name</b>	<b>Grant Round</b>	<b>Prior Years Revenue</b>	<b>2023 Anticipated Revenue</b>	<b>Total Contract Revenue</b>
AEM Base Funding	17	\$34,980	\$95,020	\$130,000
BMP Project # 1	17	\$0	\$50,000	\$50,000
BMP Project # 2	17	\$0	\$50,000	\$50,000
<b>TOTAL</b>		<b>\$0.00</b>	<b>\$115,000.00</b>	<b>\$230,000.00</b>

Competitive Grants supported by EPF

*Water Quality Improvement Program – NYSDEC*

The Water Quality Improvement Project (WQIP) program is a competitive, reimbursement grant program that funds projects that directly address documented water quality impairments or protect a drinking water source. The funding is available only to Municipalities, Soil and Water Conservation Districts, and Not-for-Profit Corporations submitting applications for aquatic connectivity restoration and land acquisition projects. Cost share requirements are usually 25% of the total grant amounts. The following are a listing of the WQIP projects awarded to the Tompkins County SWCD and part of the 2023 budget:

<b>Grant Name</b>	<b>Grant Round</b>	<b>Prior Years Revenue</b>	<b>2023 Anticipated Revenue</b>	<b>Total Contract Revenue</b>
Cayuga Inlet Sediment Assessment and Implementation Project	14	\$141,130.00	\$423,390.00	\$564,520.00
Tompkins County MS4 Mapping Project	15	21,943.50	\$65,830.50	\$87,774
Tompkins County Hydroseeding Program	16	\$65,277.50	\$195,832.59	\$261,110.09
<b>TOTAL</b>		<b>\$228,351.00</b>	<b>\$685,053.09</b>	<b>\$913,404.09</b>

*Agricultural Non-Point Source Pollution and Abatement Program – NYS Ag and Markets*

The Agricultural Non-point Source Abatement and Control Program is a cost-share grant program that provides funding to address and prevent potential water

quality issues that stem from farming activities. Financial and technical assistance supports the planning and implementation of on-farm projects with the goal of improving water quality in New York's waterways. The program seeks to support New York's diverse agricultural businesses in their efforts to implement best management practice systems that improve water quality and environmental stewardship.

The Agricultural Non-point Source Abatement and Control Program awards water quality protection projects that focus on environmental planning and best management practice systems. Projects include conservation measures, such as nutrient management through manure storage, vegetative buffers along streams, and conservation cover crops.

The program is a competitive grant program, with funds applied for and awarded through county Soil and Water Conservation Districts. State funds come from the New York State Environmental Protection Fund.

Grants can cost-share up to 75% of project costs or more if farmers contribute in the following two areas:

Planning: funds awarded to conduct environmental planning

Implementation: funds awarded to construct or apply management practices

The following are a listing of the AGNPS projects awarded to the Tompkins County SWCD and part of the 2023 budget:

<b>Grant Name</b>	<b>Grant Round</b>	<b>Prior Years Revenue</b>	<b>2023 Anticipated Revenue</b>	<b>Total Contract Revenue</b>
Jerry Dell Farms Waste Storage and Transfer System & Silage Leachate Control Project	24	\$467,801.51	\$101,924.49	\$569,726
Implementation of Agricultural Non-Point Source Grant Round 25 – Houston Farms	25	\$410,240	\$57,405	\$467,645
Salmon Creek Watershed Manure Storage Expansion Project	28	\$0	\$441,232.50	\$533,830
<b>TOTAL</b>		<b>\$878,041.51</b>	<b>\$600,0561.99</b>	<b>\$1,571,201.00</b>

*Confined Animal Feeding Operation (CAFO) Waste Storage and Transfer Program  
(EPF: Ag Waste Management Program)*

The CAFO Waste Storage and Transfer System Program provides cost-share funds through Soil and Water Conservation Districts to concentrated animal feeding operations (CAFOs) for the implementation of water quality protection projects that will establish manure storage capacity and/or reduce/prevent the nonpoint source contribution from agricultural activities. The District has been awarded 3 projects through this program beginning in its first year during the 17-18 EPF budget cycle.

<b>Grant Name</b>	<b>Grant Round</b>	<b>Prior Years Revenue</b>	<b>2023 Anticipated Revenue</b>	<b>Total Contract Revenue</b>
Jeff Cook CAFO Waste Storage and Transfer Project	3	\$96,250.00	\$288,750.00	\$385,000.00
<b>TOTAL</b>		<b>\$96,250.00</b>	<b>\$288,750.00</b>	<b>\$385,000.00</b>

*Climate Resilient Farming Program*

The goal of the Climate Resilient Farming Program is to reduce the impact of agriculture on climate change (mitigation) and to increase the resiliency of New York State farms in the face of a changing climate (adaptation).

**Mitigation**

Estimates of annual greenhouse gas emissions from agriculture (apart from agricultural energy use, which is classified differently) in New York State range from 5.3 to 5.4 million metric tons of carbon dioxide equivalent. Manure management is responsible for roughly 15% of the emissions; emissions from soils are slightly under a third of the total. This represents a major opportunity to reduce emissions. Transitioning from open liquid manure storage systems to manure storage systems with covers and flares would allow methane (CH<sub>4</sub>), a gas with 34 times the global warming footprint<sup>2</sup> of carbon dioxide (CO<sub>2</sub>), to be captured and destroyed. Soil health practices can sequester carbon from the atmosphere as soil organic matter and allow for more efficient use of nitrogen by crops, thereby reducing nitrous oxide (N<sub>2</sub>O) emissions from soils (N<sub>2</sub>O has 298 times the global warming potential of CO<sub>2</sub>).

**Adaptation**

Climate projections for New York State include increased summer and winter temperatures, increased overall precipitation, increased intense precipitation events, and more instances of short duration summer droughts. New York farms will likely face more frequent dry periods in the summer as well as more frequent and severe flood events—possibly in the same season. Manure storage covers, enhanced water management systems, and soil health efforts all have the potential to reduce the worst impacts of climate change on farms. This program intends to capitalize on the opportunities to mitigate agriculture’s greenhouse gas emissions while strengthening the resiliency of New York State’s farms.

Grant Name	Grant Round	Prior Years Revenue	2023 Anticipated Revenue	Total Contract Revenue
Applications TBD	4			
	7	\$0	\$0	
TOTAL				

Earned Income

The District has historically earned income outside of taxpayer funds through revenue generated by Tree Sales, Fish Sales, Rental of equipment, Sale of supplies (Rain Barrels, Bird Houses, etc.). Many of these programs were discontinued around 2013 after extensive budget reviews showed expenses exceeding income for these programs. If the District wishes to reinvigorate any of these historic earned income programs, analysis must show income meeting or exceeding expenses.

Section 3 – Expenses

PERSONAL SERVICES

8730.1

Staff Salaries

The District employs 6 full – time staff members which include a District Manager, 1 Senior Account Clerk and 4 technical staff. Engineering is covered through contract arrangements and a part-time retired staff engineer. Salaries for these staff members are expensed against multiple income revenue sources from the operational, program and grant budget categories as detailed in the District’s annual plan of work. Seasonal workers are employed during the summer as grants, programs and operational budget revenue allows.

**TOTAL BUDGET SALARY EXPENSES**

2022	2023
<b>\$328316.59</b>	<b>\$362885.75</b>

### Contract Salaries

The District was appropriated funds in the 2020 & 2021 budget year to hire a full-time engineer to assist with design and implementation of conservation BMP's. Due to the impacts of the pandemic COVID-19 in 2020, third and 4<sup>th</sup> quarter appropriations to the District were cut from the County by 25%. The District was also cut 15% from their County appropriation in 2021. In order to fill those budget gaps a full-time engineer was not hired in 2020 or 2021. State Aid to Districts (Part C) funds were/will also be utilized to fill funding gaps. Contracts have been secured with regional engineering firms Barton and Loguidice, JESS Engineering and the Upper Susquehanna Coalition to complete engineering work related to BMP's installed by the District. The 2023 budget will allow \$138,000.00 to be spent on this expense.

#### TOTAL BUDGET CONTRACT SALARY EXPENSES

2022	2023
<b>\$123,000</b>	<b>\$138,000.00</b>

### 8730.8 – Staff Benefits

The District provides an excellent benefits package to staff that includes NYS Retirement, Medical Insurance through the Tompkins County Consortium and Excellus, Vision Insurance, and paid sick/vacation/holiday time. These benefits are all paid for by the District in full or as a cost share percentage with the staff member. Other benefits that are eligible to the employee but not paid for by the District include Aflac Group benefits, Excellus Dental Insurance, NYS Deferred Compensation plan.

	2022	2023
NYS RETIREMENT	<b>\$46,904.46</b>	<b>\$38,511.10</b>
SOCIAL SECURITY	<b>\$32,001.22</b>	<b>\$27,760.76</b>
UNEMPLOYMENT INSURANCE	<b>\$2,046.24</b>	<b>\$2,046.24</b>
MEDICAL INSURANCE	<b>\$123,172.05</b>	<b>\$101,604.00</b>
VISION INSURANCE	<b>\$1,396.32</b>	<b>\$1,184.76</b>
VACATION/COMP TIME PAYOUT	<b>\$0</b>	<b>\$0</b>
<b>TOTAL</b>	<b>\$205,520.29</b>	<b>\$171,106.86</b>

8730.2 - EQUIPMENT

	2022 BUDGET	2023 BUDGET
<b>TOTAL EQUIPMENT</b>	<b>\$ 11,188.78</b>	<b>\$ 16,688.28</b>

8730.4 - CONTRACTUAL

	2022 BUDGET	2023 BUDGET
<b>TOTAL CONTRACTUAL</b>	<b>\$ 2,460,427.96</b>	<b>\$ 1,746,260.18</b>

DRAFT

References

<https://codes.findlaw.com>. (2018, June 26). Retrieved from Soil and Water Conservation Districts Law: <https://codes.findlaw.com/ny/soil-and-water-conservation-districts-law/#!tid=N2CAE857315C84F5DB6809E224195EAF3>

Thomas P. Dinapoli, N. C. (2018). *New York State's Environmental Protection Fund: A Financial History*. Office of Budget and Policy Analysis. Albany, NY: Office of the New York State Comptroller. Retrieved from <https://www.osc.state.ny.us/sites/default/files/reports/documents/pdf/2018-12/environmental-protection-fund-2018.pdf>