

Oneida-Herkimer  
Solid Waste Authority



**2025**

Annual Report



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# Chairman's Introduction

On behalf of the Oneida-Herkimer Solid Waste Management Authority I am pleased to present the 2025 Annual Report. This year marked the 37th anniversary of the Authority's formation and reflects our continued commitment to serving the residents and businesses of Oneida and Herkimer Counties.

In 2025, the Authority maintained stable solid waste tipping fees, with no cost increases for residents or businesses. Careful planning and a diversified revenue base have allowed the Authority to remain financially strong while continuing to provide reliable and essential services.

The Authority made significant progress in reducing its outstanding debt, paying down \$1,830,000 in principle. The remaining balance of \$3,962,593 is scheduled to be paid in full by April 1, 2026. The Authority is proud to continue operating without taking on any new debt.

The Authority also continued to build financial reserves for future landfill expansions and capital improvements. These reserves are intended to support the Authority's five-year Capital Plan and reduce the need for borrowing for future equipment and infrastructure investments.

In 2025, the Authority experienced increased revenue from investment interest as interest rates stabilized. Total interest earnings for the year were \$2,050,661, further strengthening the Authority's financial position.

Operationally, the Authority continued to receive strong volumes of Municipal Solid Waste, Construction and Demolition Debris, Sludge, Source-Separated Organics and Contaminated Soil. Municipal Solid Waste tonnage increased by 2,845 tons. These waste streams play an important role in maintaining stable rates while managing rising operating costs.

In both 2024 and 2025, Oneida and Herkimer Counties were impacted by several severe natural disasters. In 2024, a tornado caused extensive damage in portions of the City of Rome. In 2025, another tornado affected Clark Mills, Westmoreland and their surrounding communities, while heavy snowfall in northern areas resulted in multiple structural collapses. Through its reduced tipping fee program for natural disaster debris, established in 2020, the Authority assisted affected municipalities by lowering disposal costs during recovery efforts. As a result, the Authority saved communities in Oneida and Herkimer Counties a total of \$462,458 in tipping fees. In addition, the Authority provided cleanup and grinding services for green waste generated by these events at no cost to the communities.

I am proud of the hard work and dedication of the Authority's employees and the leadership of my fellow Authority members. As we continue to manage the region's waste and recyclables in a safe, reliable, and environmentally responsible manner, I invite you to review this report and learn more about how the Authority serves our communities.

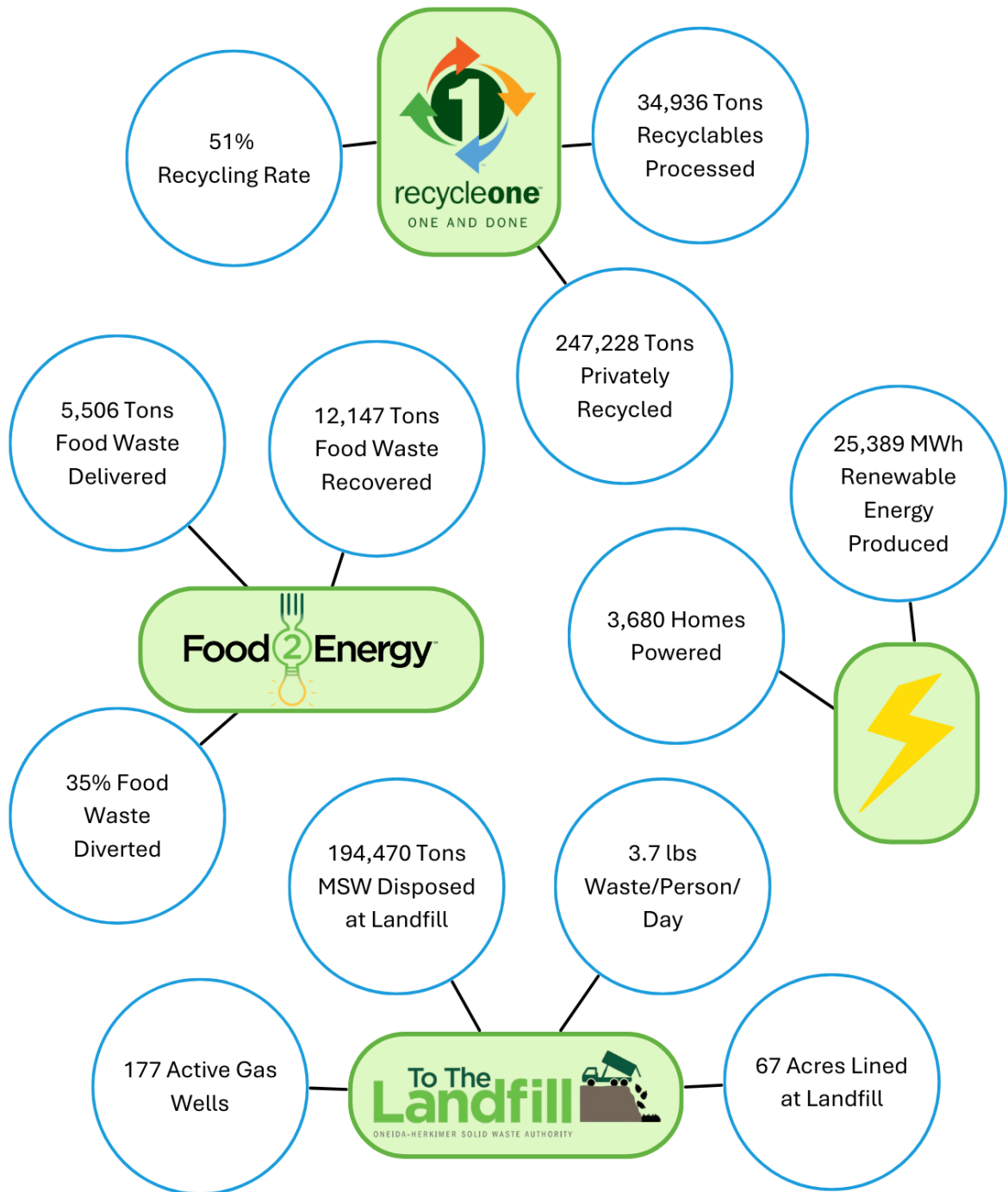


Kenneth A. Long, Chairman

# 2025 Annual



# Overview



# Board of Directors

The Oneida-Herkimer Solid Waste Management Authority Board of Directors consists of ten members representing a broad range of public and private sector experience. Board of Director members are public officers with legal, fiduciary, financial, and ethical responsibilities to the Authority. Three members are appointed by the Herkimer County Legislature, four by the Oneida County Board of Legislators, and three by the Oneida County Executive.

<b>Board of Director Members and Business Affiliations</b>	
<b>Kenneth A. Long, Chairman</b>	Retired Business Manager of the Central Valley Central School District and former Herkimer County Legislator
<b>Vincent J. Bono, Vice Chairman</b> Vice Chairman, Audit Committee Vice Chairman, Finance Committee	Partner in Bono Brothers LLC, Property Management Group; Herkimer County Community Development Director; and former Herkimer County Legislator
<b>Steven R. Boucher</b> Audit Committee Finance Committee	Assistant Professor of Business at Herkimer College; Oneida County Legislator; and Oneida-Herkimer-Madison BOCES Board Member
<b>Robert Comis</b> Governance Committee	Retired from Local Government: held the positions of Purchasing Agent, Commissioner of Public Works, Chief of Staff and City Manager; Member of City of Sherrill's Planning Board
<b>James M. D'Onofrio</b> Chairman, FOIL Appeals Committee	President of Arlott Office Products and former Oneida County Legislator
<b>James A. Franco</b> Audit Committee Finance Committee FOIL Appeals Committee	Retired DPW Superintendent, Village of Herkimer
<b>Barbara Freeman</b> Chairwoman, Governance Committee FOIL Appeals Committee	Retired Teacher; former Member, Village and Town of Boonville Environmental Councils
<b>Nancy A. Novak</b> Governance Committee	Retired Manager of Safety & Regulatory Compliance at Bonide Products, Inc.; Member of Mohawk Valley Environmental Information Exchange and Mohawk Valley Safety Professional Consortium; and Co-Leader, Girl Scouts of the USA
<b>Richard G. Redmond, Treasurer</b> Chairman, Audit Committee Chairman, Finance Committee	Chief Operating Officer for Mohawk Valley Garden at the Adirondack Bank Center at the Utica Memorial Auditorium; Decorated Retired Major who served in the U.S. Army for over 20 years
<b>James Williams</b> Governance Committee	Retired from the United States Postal Service; Army Vietnam War Veteran; and former Member of the Ava Town Planning Board
<b>Authority Board of Directors Committees</b>	
<b>Audit Committee:</b> The Audit Committee ensures the Authority Board of Directors fulfills its responsibilities for the external audit process, financial reporting, and internal controls, while providing a communication channel between management, independent auditors, and the Board. In 2025, one joint Audit-Finance Committee meeting was held.	
<b>Finance Committee:</b> The Finance Committee oversees the Authority's annual budget, investments, capital plans, accounts receivable, debt and other financial matters. In 2025, there was a total of four Finance Committee meetings, including one joint Finance-Audit Committee meeting.	
<b>FOIL Appeals Committee:</b> The FOIL Appeals Committee ensures the Authority's compliance with New York State's Freedom of Information Law (FOIL) by reviewing appeals related to delayed responses or determinations to withhold records and by providing a formal process for public review. The FOIL Appeals Committee meets on an as-needed basis.	
<b>Governance Committee:</b> The Governance Committee assists the Board by monitoring corporate governance best practices, reviewing governance trends, updating governance principles and policies, and advising on the skills and qualifications needed for effective Board membership. One Governance Committee meeting was held in 2025.	

<b>Former Board Members</b>	
Robert Julian	1988-1990
A. Frank Dolan	1988-1991
Michael Lane	1988-1992
David Link	1988-1995
R.W. Burrows, Jr.	1988-1995
Dr. Guy Wilcox	1988-2004
Gerald C. Brodock	1988-2005
Robert McLaughlin	1988-2009
Charles Patterson	1992-1995
Louis Critelli	1992-2008
Alfred A. Barbato, Sr.	1995-2004
Donald L. Gross	1995-2013
David Yeaton	1997-2008
Harry A. Hertline	1998-2023
Larry Barton	2004-2005
Neil C. Angell	2004-2023
Vincent Casale	2009-2013
Alicia Dicks	2009-2014
Robert J. Roberts, III	2009-2018

## **2025 Adopted Resolutions**

**No. 1** – Reconciliation of 2024 Budget and 2024 Budget Amendments to Reflect 2024 Actual (3/17/25)

**No. 2** – Approval of Oneida-Herkimer Solid Waste Management Authority Mission Statement and Performance Measures and Approval of Performance Measure Report for 2024 (3/17/25)

**No. 3** – Approval of Annual Board of Directors Evaluation of Board Performance (3/17/25)

**No. 4** – Appointment of Contracting Officer Responsible for the Disposition of Authority Property and Approval of the Procedure for the Disposition of Authority Property (3/17/25)

**No. 5** – Approval of Procurement Policy and Designation of Sole Source Vendors (3/17/25)

**No. 6** – Authorizing and Directing the Executive Director to Submit/Certify All Reports Required by the Public Authorities Accountability Act (3/17/25)

**No. 7** – Approval of Code of Ethics Policy (modified) and Fraud Policy (3/17/25)

**No. 8** – Approval of Reduced Tip Fee for Disposal of Disaster Debris from the Town of Trenton Clean-Up from Winter Storms that Occurred in February 2025 (3/17/25)

**No. 9** – Approval of Reduced Tip Fee for Disposal of Disaster Debris from the Trenton Joint Fire District Clean-Up from Winter Storms that Occurred in February 2025 (3/17/25)

**No. 10** – Designation of Unrestricted Funds Toward Established Authority Capital Reserve Funds (3/17/25)

**No. 11** – Authorizing the First Amendment to the Gas Rights and Development Agreement Between the Oneida-Herkimer Solid Waste Management Authority and Oneida-Herkimer RNG, LLC (3/17/25)

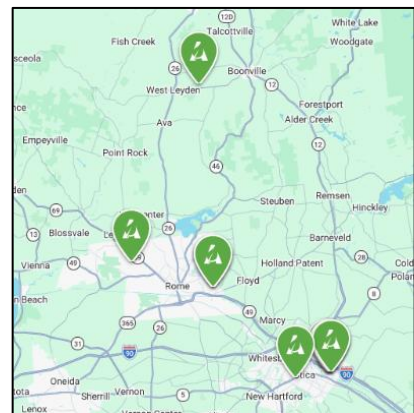
- No. 12 – Approval of Reduced Tip Fee for Disposal of Disaster Debris from the Village of Camden from Clean-Up from Winter Storms that Occurred in February 2025 (5/12/25)
- No. 13 – Approval of Reduced Tip Fee for Disposal of Disaster Debris from the Village of Ilion from Clean-Up from Severe Winds that Occurred in July 2024 (5/12/25)
- No. 14 – Approval of Reduced Tip Fee for the City of Rome Clean-Up from the July 16, 2024 Tornado (5/12/25)
- No. 15 – Approval of Reduced Tip Fee for Disposal of Disaster Debris from the Volunteer Fire Co. of Western, Inc. from Clean-Up from Winter Storms that Occurred in February 2025 (5/12/25)
- No. 16 – Approval of Reduced Tip Fee for Disposal of Disaster Debris from the Town of Annsville from Clean-Up from Winter Storms that Occurred in February 2025 (5/12/25)
- No. 17 – Approval of Investment Policy and Investment Guidelines (6/16/25)
- No. 18 – Approval of Reduced Tip Fee for the City of Rome Clean-Up from the July 16, 2024 Tornado (6/16/25)
- No. 19 – Approval of Reduced Tip Fee for Disposal of Disaster Debris from the Town of Camden from Clean-Up from Winter Storms that Occurred in February 2025 (6/16/25)
- No. 20 – Approval of Reduced Tip Fee for Disposal of Disaster Debris from the Town of Trenton from Clean-Up from Winter Storms that Occurred in February 2025 (6/16/25)
- No. 21 – Approval of Reduced Tip Fee for Disposal of Disaster Debris from the Town of Trenton from Clean-Up from the Winter Storms that Occurred in February 2025 (9/15/25)
- No. 22 – Approval of Reduced Tip Fee for Disposal of Disaster Debris from the Town of Forestport from Clean-Up from the Winter Storms that Occurred in February 2025 (9/15/25)
- No. 23 – Authorizing and Directing the Executive Director to Submit/Certify the Short Environmental Assessment Form as Required by the State Environmental Quality Review Act for Construction of the Eastern Transfer Station Stormwater Outfall (11/11/2025)
- No. 24 – Commending Conkling Elementary School Green Team as 2025 Recycling Champion (12/10/2025)
- No. 25 – Approval of 2026 Oneida-Herkimer Solid Waste Management Authority Budget, 2026 Rate Schedule and the Solid Waste Collection and Disposal Permit Rules and Regulations (12/15/25)
- No. 26 – 2025 Supplemental Appropriations and Budget Transfers (12/15/25)
- No. 27 – Authorizing and Directing the Issuance of a Draft Request for Proposals for the Transportation of Nonrecyclable Solid Waste (12/15/25)
- No. 28 – Approval of Professional Service Agreement with Trainor Associates, Inc. (12/15/25)
- No. 29 – Establish Regular Meeting Dates for 2026 and Designate Official Newspapers for Publication of Legal Notices (12/15/25)
- No. 30 – Election of Officers and Committee Members for 2026 (12/15/25)
- No. 31 – Appointment of Hailey Hutchinson to the Position of Authority Board Secretary, Effective January 1, 2026 (12/15/25)
- No. 32 – Commending the Service of Authority Board Secretary Jodi M. Tuttle (12/15/25)

# Authority Mission Statement

The Authority's mission is the management of the region's solid waste and recyclable material in an environmentally sound, cost-effective, efficient and safe manner. The Authority remains committed to maintaining and enhancing the region's self-reliant integrated solid waste management system while protecting the health, safety and welfare of the region.

The Oneida-Herkimer Solid Waste Management Authority is a New York public benefit corporation established in 1988 by the passage of Article 8, Title 13-FF of the New York Public Authority Law to address solid waste disposal challenges, expand waste reduction and recycling programs, and ensure long-term disposal capacity for non-recyclable waste in Oneida and Herkimer Counties. With this charge and mandatory recycling laws being enacted by both Counties, the Authority developed a comprehensive, integrated solid waste management system, serving residents, businesses, industries and institutions in Oneida and Herkimer Counties. The Authority's system prioritizes waste reduction, maximizes recycling and ensures safe, cost-effective disposal options for non-recyclable waste.

The Authority is governed by a 10-member Board of Directors, has 83 employees and has an annual operating budget of approximately \$23 million. The Authority owns and operates a recycling center, household hazardous waste collection facility, two EcoDrops, green waste composting facility, landfill, three transfer stations and a source separated organics processing facility. The Authority developed the region's first Local Solid Waste Management plan in 1991, which established its fully integrated system. The plan has been fully implemented and extends through 2026.



In 2007, the Authority won in a landmark United States Supreme Court case, *United Haulers Association, Inc. v. Oneida-Herkimer Solid Waste Management Authority*. The Court's decision upheld the Authority's flow control ordinances, which require solid waste generated within Oneida and Herkimer Counties to be delivered to the Authority's facilities only. The decision affirmed the ability of local governments to manage solid waste through public systems, and established a national legal precedent supporting solid waste management, environmental protection and long-term planning.

The Authority's revenue structure is primarily fee-for-service, with a system tip fee being charged on all non-recyclable waste delivered to Authority facilities. These fees cover the majority of the Authority's operating expenses. Additional revenue is generated through investments, sale of landfill gas, carbon credits, and recyclables and applying for grants. The Authority receives no funding from Oneida or Herkimer Counties.

# 2025 Performance Measure Report

## Performance Measure: Implementation of Local Solid Waste Management Plan (LSWMP) including continuous review and application of new technologies for all systems, facilities and processes

- Completed 6th full year of operation of the Authority's Source-Separated Organics Processing Facility (Food2Energy), processing 5,506 tons of food waste from local businesses and residents and conveying it via pipeline to the Oneida County Water Pollution Control Plant for energy recovery.
- Supported waste reduction through the NYS Product Stewardship Council.
- Completed 14th year of operation at the Oneida-Herkimer Recycling Center, processing 40,546 tons of recyclables and achieving an overall 51% recycling rate for Oneida and Herkimer Counties.
- Continued operation of the landfill gas to electricity facility at the Regional Landfill and installed 11 new gas collection wells, bringing the total to 177 wells.
- Safely disposed of 194,470 tons of Municipal Solid Waste and beneficially reused 42,832 tons of material at the Regional Landfill.
- Mohawk Valley Materials completed Cell 8 construction, adding 9.4 acres of lined area.
- Processed 8,058 tons of green waste into compost at the Green Waste Composting Facility.
- Safely disposed of 23,874 gallons of household hazardous waste from over 14,000 households and recycled 30,915 gallons of paint through the PaintCare program.
- Recycled 252 tons of electronics.
- Continued working with Oneida and Herkimer County and Green Teams.
- Achieved higher than expected waste densities at the Regional Landfill using GPS technology and compaction equipment, extending the landfill's projected lifespan.

## Performance Measure: Compliance with environmental, employee health and safety and all other federal and state regulatory requirements

- Maintained compliance with all facility permits and regulations, including the 6 NYCRR Part 360 Solid Waste Management Facilities Regulations effective November 2017.
- Developed and submitted required annual reports for all Authority facilities, as well as Title V air permits, State Pollutant Discharge Elimination System (SPEDES) certifications, landfill closure/post closure reports, and quarterly environmental monitoring reports.
- Completed the NYSDEC State Agency Environmental Audit and conducted weekly inspections for RLF SPEDES compliance.
- Continued comprehensive employee health and safety training following New York State Public Employee Safety and Health (PESH) standards, covering topics such as hazard communication, emergency response, confined space, workplace harassment, bloodborne pathogens and stormwater pollution prevention.

- Held regular safety committee meetings with staff and administration to review safety issues, operational recommendations and provide written responses to all concerns.
- Employees received or renewed Landfill Operator Certifications through the New York State Association for Solid Waste Management.

### **Performance Measure: Maintenance of long-term stable rates and prudent fiscal management**

- Tipping fees remained unchanged in 2025 and are still lower than in 1992.
- The Finance committee directed senior management to develop a five-year financial plan forecasting revenues, expenses, capital needs and future tipping fees.
- Revenues included \$2,088,269 from sale of recyclables (down 14% or \$334,322 from 2024), \$479,934 from landfill gas sales, \$955,244 in recycling processing fees from Oswego, Lewis and Fulton Counties, and \$754,645 from the sale of carbon credits.
- The Authority added \$1,886,494 to its net asset position, continued deposits to the landfill equipment replacement and closure funds, and funded future landfill cell expansions.
- Long-term debt decreased by \$1,830,000 in 2025, totaling a \$8,680,000 reduction over five years, and capital improvements and equipment purchases totaled \$8,303,306.
- The Authority assisted in saving communities \$462,458 in reduced tipping fees for natural disaster debris.

### **Performance Measure: 100% compliance with all ABO reporting requirements and operating with full transparency and good governance**

- Filed all reports with the ABO (Authorities Budget Office) on time and updated the Authority website to reflect ABO requirements. All Board of Director members and senior management completed mandatory ABO training.
- The Governance Committee and staff reviewed ABO guidance, evaluated policies and recommended updates to the full Board of Directors. Policies reviewed and approved included procurement, property disposition, ethics and whistleblower policies, as well as the Authority's mission statement and performance measures.
- Continued transparent operations, including posting all Board of Directors and committee meeting agendas and minutes online, publicly auctioning surplus equipment, and conducting a public hearing on the 2026 budget before submission to counties and state officials.
- The Finance Committee held four meetings, including one joint finance-audit committee meeting, reviewed the five-year financial plan and investment policy, and met with independent auditors to review the 2025 audit.

# 2025 Highlights and Notable Events

## Reduced Tipping Fee Program

In 2020, the Authority introduced a new program to assist local municipalities in Oneida and Herkimer Counties when natural disasters occur. The program must be applied for and offers reduced tipping fees for disposal of disaster debris and for developers working on clean-up projects.

The Authority's fee schedule now includes both a natural disaster debris tipping fee and a Brownfield clean-up/IDA project tipping fee at rates of \$42/ton. Both programs must be approved through the application process.

In 2024 and 2025, Oneida and Herkimer Counties experienced multiple natural disaster events. In the summer of 2024, a tornado caused damage within the City of Rome and in 2025, another tornado impacted the Towns of Westmoreland and Kirkland and their surrounding areas. Cleanup activities from both events are ongoing. The City of Rome also applied for assistance for the cleanup of several additional sites, including St. Mary's Church, the Wire Mill buildings located on Erie Boulevard and Ridge Street, and a portion of the former Rome Manufacturing property.

During the winter of 2025, Northern Oneida and Herkimer Counties experienced record snowfall, resulting in multiple building collapses. The Towns of Western, Trenton, Camden, and Annsville sustained building losses and applied for reduced tipping fees to assist with cleanup efforts.

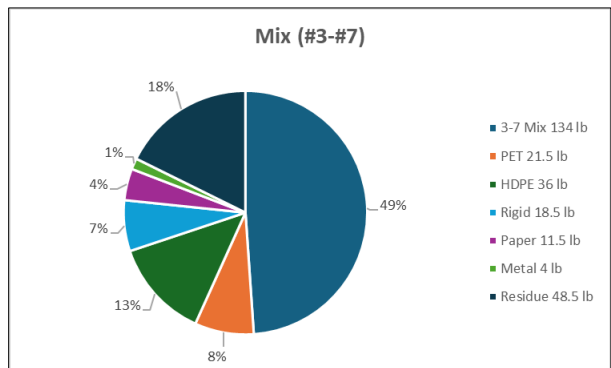
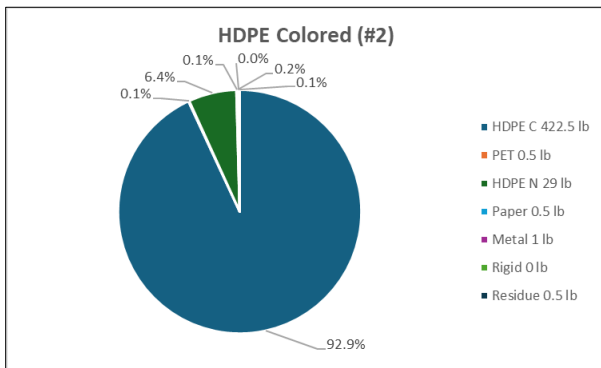
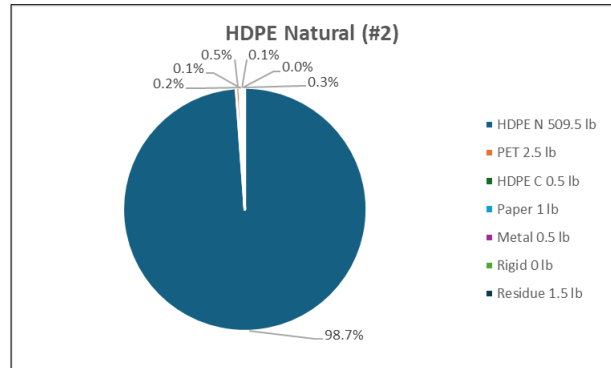
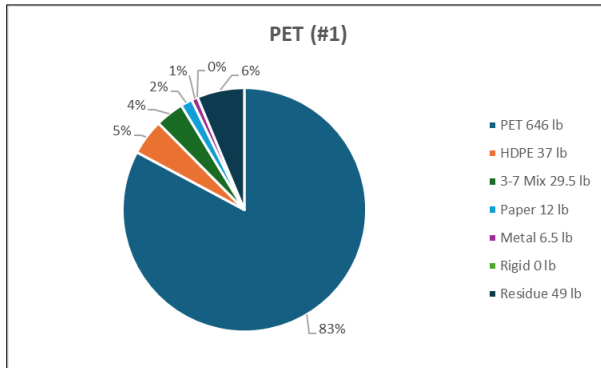
In 2025, the Village of Newport applied for a reduced tipping fee for the demolition of an abandoned school building. The demolition was completed at the reduced rate, and the site will now be prepared for future development.

## AmlRecyclable App

In the Fall of 2025, the Authority worked with Hamilton College to develop an app modeled after the AmlRecyclable search on the Authority's website. Hamilton College seniors Angel Apollos, Ricaldo Lewis and Mia Wrisley chose the Authority as a client for their computer science senior project. After discussing the existing AmlRecyclable function, the team worked with Authority Recycling Coordinator Eileen Brinck to develop an offline app version of AmlRecyclable that is available on the Apple App Store and Google Play Store. The app can track the users' location to make sure they are within Oneida and Herkimer Counties, take photos of items to provide disposal instructions and has a kids' section with a recycling sorting game. The Authority will continue this relationship with Hamilton College Computer Science to maintain and update the app, which had 250 downloads within the first three months.

## Bale Breaks

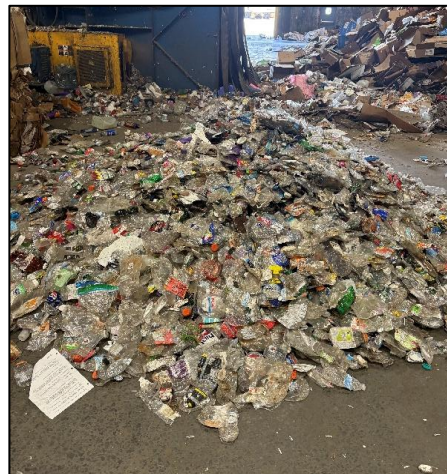
In the Summer of 2025, Authority staff along with a college student intern, conducted bale break audits of the plastic recyclables that are sent out for recycling. PET, HDPE Colored, HDPE Natural and 3-7 Mix bales were pulled apart and hand sorted to see what recyclables and non recyclables they contained. The results of the bale breaks were recorded and photos were taken of each bale before and after being sorted. This data will be saved and be used as a reference for the composition of the items that are separated and sent out for recycling.



PET Before



PET After



## Cell 8 Construction

In 2023, seven bids were received by the Authority for the construction of landfill Cell 8. Each bid was evaluated for compliance with specifications for the project by the Authority's consulting engineer, Barton and Loguidice. The bid price of \$7,075,171.91 by Mohawk Valley Materials was determined to be an acceptable low bid. In 2024, Mohawk Valley Materials worked to screen soil to be used as a part of the landfill liner system and excavated Cell 8 to subgrade. In September 2025 construction was completed, adding 9 acres of lined area.

# Authority Facilities and Program Updates

## Oneida-Herkimer Recycling Center

The Oneida-Herkimer Recycling Center opened in 1991 and was widely recognized as the start of a new era of environmental management in Central New York. Serving all households in the region, as well as more than 400 businesses and industries, the Authority's recycling system is regarded as one of the most comprehensive in the nation. Since opening, the recycling center has processed over 1.27 million tons of recyclable materials.



Originally constructed with state-of-the-art dual-stream sorting technology, the recycling center has operated continuously for more than 30 years. In 2011, the Authority constructed a high-efficiency single-stream processing system, which became operational in January 2012 and replaced the dual-stream system. The system utilizes mechanical star screens and optical sorting technology and was further enhanced in 2024 with the approval of a three-year agreement for the installation and maintenance of two AI-powered sorting robots. Using advanced AI vision software, the robots identify and sort recyclable materials by type, while collecting detailed data that supports system optimization and targeted recycling education.

Single-stream processing has increased convenience for residents and businesses by allowing all recyclables to be mixed together. This has given waste haulers the opportunity to become more efficient with vehicle mileages, labor costs and truck emissions, further supporting the Authority's mission.



Cardboard



Mixed Rigid Plastics



Shredded Paper



HDPE Natural

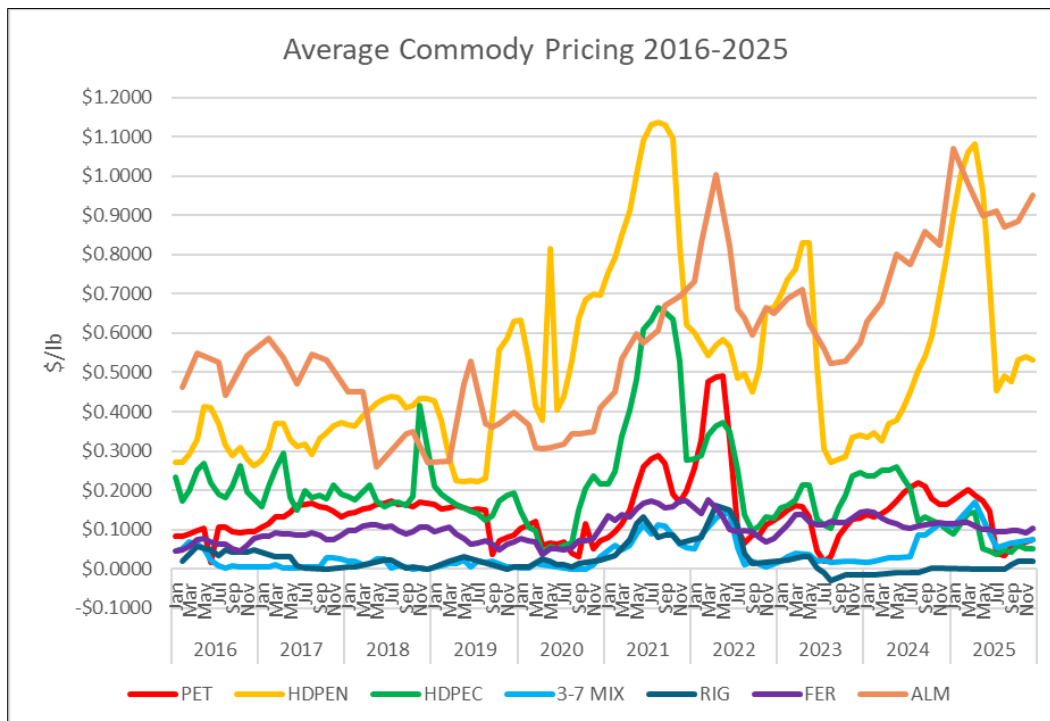


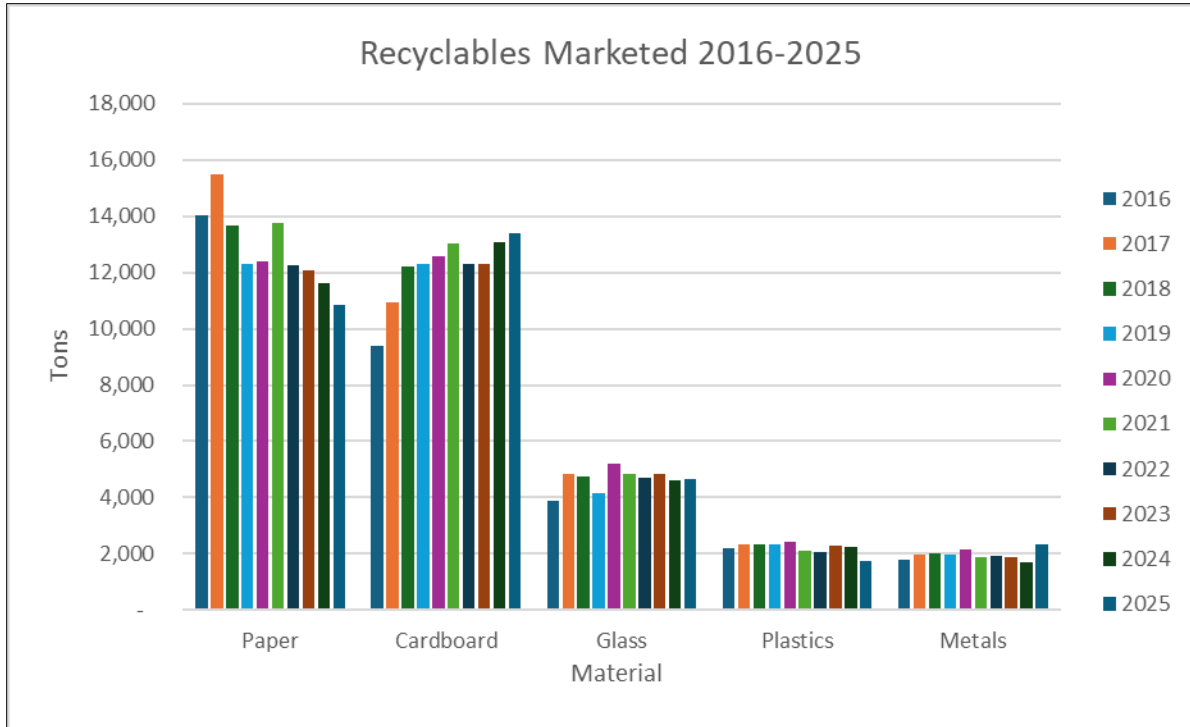
HDPE Colored

Once sorted, the Authority directly markets the recyclable materials and maintains business relationships with approximately 40 local and interstate buyers. In 2025, the Authority processed and marketed \$2,088,269 in recyclables.

Global recycling markets were significantly impacted by China's National Sword Policy beginning in 2018, resulting in historically low commodity prices. While market values for all materials have since rebounded, the Authority's system is designed to serve as a market of last resort, ensuring recyclables continue

to be properly processed even during market downturns. This stability is supported by the Authority's integrated system and tipping fee structure, which can subsidize recycling operations when necessary.

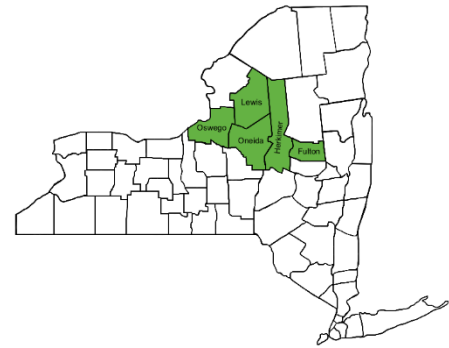




<b>2025 Recyclables Marketed</b>		
	Material	Tons
Mixed Recyclables Delivered	Mixed Paper	6,013
	Mixed Containers, Rigid Plastics	121
	Single Stream Recyclables	34,936
Total Delivered		41,070
Paper Marketed	Newspaper, Magazines, Boxboard	10,848
	Corrugated Cardboard	13,418
	Mixed Office Paper, Junk Mail	23
Total Paper Marketed		24,289
Plastics Marketed	PET (#1)	662
	HDPE Natural (#2)	373
	HDPE Colored (#2)	380
	Mixed (#3-#7)	99
	Mixed Rigid	206
Total Plastics Marketed		1,720
Metals Marketed	Ferrous Metals	998
	Mixed Aluminum	136
	White Goods	239
	Scrap	969
Total Metals Marketed		2,342
Glass Marketed	Glass Aggregate	4,663
Total Glass Marketed		4,663
Total Recyclables Marketed		33,014

## Out of County Recyclables

Under its enabling legislation, the Authority is authorized to process recyclables that are generated outside of the region. Once investing in its state-of-the-art single stream processing system, the Authority demonstrated excess capacity, allowing additional recyclables to be processed beyond Oneida and Herkimer Counties. The Authority has maintained intergovernmental agreements for the processing and marketing of recyclables with Oswego County since 2013, Lewis County since 2016 and Fulton County since 2017. Current five-year agreements are in place with each county – Oswego County through December 2028, Lewis County through December 2027 and Fulton County through December 2026. Operating experience with these counties has demonstrated the Authority’s ability to accept additional tonnage without increasing fixed costs.



In 2025, the recycling center processed 11,745 tons of out-of-region recyclables. Tipping fees collected for this material cover processing costs and provide additional revenue to help offset operating expenses.

## Private Recycling Initiatives

Each year, the Authority collects information on private recycling activities from industries and institutions to more accurately reflect the region’s overall recycling rate. In 2025, paper and electronic surveys were distributed to about 1,000 local entities to gather private recycling data.



## 2025 Private Recycling Survey

The Oneida-Herkimer Solid Waste Authority is requesting your assistance in completing the 2025 Private Recycling Survey. The Authority will use this data to help estimate the total waste reduction and recycling efforts in Oneida and Herkimer Counties for 2025. **The Authority will keep all individual information confidential.** The recycling rate in Oneida and Herkimer Counties for 2024 was calculated to be 51%, which is much higher than the national average of 32%. This recycling rate proves the commitment that local industries, businesses and residents have for recycling and reuse. All businesses that complete this survey will be entered into a drawing to receive a complimentary breakfast. (Up to \$100 value at a restaurant of your choice.) **If you have any questions or problems with completing the survey, please contact Recycling Coordinator Eileen Brinck at [eileenb@ohswa.org](mailto:eileenb@ohswa.org) or (315) 733-1224 ext. 1400.**

Privately recycled materials extend beyond common household items and include pallets, industrial sludge, food waste, plastic films and textiles. As more industries begin implementing extended producer responsibility practices and procedures the Authority anticipates seeing an increase in privately recycled materials across the region. In 2025, a reported total of 247,228 tons of material were privately recycled.

## RecycleOne Campaign

The Authority maintained a strong recycling performance in 2025, achieving an overall recycling rate of 51% in Oneida and Herkimer Counties. This is significantly greater than the national recycling rate of 32%. Continued, consistent communication remains essential to reinforce proper recycling guidelines and reduce contamination.

To support this effort, the Authority continued its RecycleOne public education campaign throughout 2025. The campaign promotes the convenience of single-stream recycling and reached residents through radio, television, web, and print media. The Authority also provided informational posters, recycling reminders, and RecycleOne bin decals to haulers and municipalities to deliver clear recycling messages directly to residents.



## Business Recycling Program

The Authority continued to promote its Business Recycling Program, which assists businesses, industries, schools, and other commercial establishments with starting and maintaining effective recycling programs and reducing overall waste generation.



Through free waste assessments and audits, the Authority evaluates existing waste and recycling practices, identifies waste generation points, assesses participation and compliance, and identifies opportunities to increase recyclable material recovery. The program also includes a voluntary RecycleOne Business Certification, recognizing organizations that demonstrate leadership in waste reduction, recycling, and energy conservation.

In 2025, The Authority began working with Indium Corporation on a RecycleOne Business Certification. Due to many of its customers looking for data on sustainability efforts, and already having such programs in place, Indium Corporation is an ideal candidate for the RecycleOne Business Certification.



## 2025 Recycling Champion

At the Authority's December 2025 Board of Directors meeting, the Utica City School District's Conkling Elementary School Green Team was recognized with the 2025 Recycling Champion Award. Each year, the Authority recognizes a local business, organization or school that has taken initiatives to reduce their solid waste stream through recycling and proper disposal. The Conkling Elementary School Green Team has been working to educate staff and fellow students on the importance of recycling and sustainability for the last five years. The green team is made up of an average of 15 5th and 6th graders and is student-led with a president, vice president, treasurer, secretary and reporter.



As it started up, the Green Team focused on classroom recycling with weekly collections and providing recycling education for the entire school by inviting Authority staff for assemblies and presentations. The team's reporter also began sharing recycling tips and activities during the school's morning announcements. After gaining more experience, the Green Team began expanding on their efforts with more initiatives like holding a Plastic Film Challenge for the school, planting and maintaining a garden bed and collecting deposit cans and bottles. The team also tours the recycling center each year to learn more about recycling and how the facility operates.

The Authority donated a tumbling compost bin to the Conkling Elementary School Green Team in 2025, which plans to start composting cafeteria food scraps in the Spring of 2026. The Green Team will be trained on what and how to compost and how to educate others about what can and cannot be composted. The compost that is created from the cafeteria food scraps will be used in the team's garden bed and for other landscaping projects on the school's grounds.

The Authority will continue working with the Conkling Elementary School Green Team and the Utica City School District for many years to come.



## Green Waste Composting Facility

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In 2025, The Authority's Green Waste Composting Facility completed its 32nd year of operation. The facility opened in 1992 and serves approximately two-thirds of the region's population including residents, municipalities, waste haulers and landscapers. Composting organic material is a critical component of waste reduction, complementing traditional recycling efforts and reducing reliance on landfills. In 2025, the facility received 8,058 tons of green waste, including grass, leaves, and brush. Material is ground, formed into windrows, and turned as needed to promote natural decomposition in compliance with New York State regulations. This process produces the Authority's high-quality green waste compost.

**Authority compost is available in convenient 45-pound bags or in bulk. In 2025, 11,057 bags were sold, reflecting strong demand from local residents seeking a convenient way to obtain compost. Approximately 40 local businesses and municipalities regularly purchase bulk compost from the Authority. In addition to bagged sales, 4,364 cubic yards of bulk compost were sold in 2025.**

### **U.S. Composting Council Certification**

Since 1997, the Authority has produced and marketed over 145,280 cubic yards of high-quality bulk municipal yard waste compost. In September 2013, the compost received U.S. Composting Council (USCC) Seal of Testing Assurance (STA) certification, which is the nation's leading compost testing and labeling program. This certification ensures that all compost is rigorously tested by third-party laboratories for chemical, physical, and biological quality, as well as EPA health and safety standards for pathogens and metals.

The Authority's finished compost is made entirely from processed brush, leaves, and grass clippings, fully cured and screened to one-half inch. USCC STA certification allows professional use in turf maintenance, grass seeding, and landscaping by the New York State Department of Transportation, New York State Thruway Authority, landscape architects, landscapers, and soil suppliers.

Yard waste compost is available in bulk or convenient 1.2 cubic foot bags at both EcoDrop facilities and landscape supply centers. To date, the Authority has sold more than 260,305 bags, ensuring residents and businesses have access to consistent, high-quality compost.



### Composting Hops

The FX Matt Brewing Company completed a project in 2014 to reduce the amount of material being sent to the landfill for disposal. A bio digester was installed to process the brewery's wastewater, which produces methane gas that can provide up to 50% of the brewery's energy demand. Solids like hops and grain are removed from the wastewater before passing through the bio digester and the hops are brought to the Authority's compost site while the grain is sent to an animal feed manufacturer for reuse.

The hops material is mixed with wood chips and non-cured compost and placed in a separate compost pile for decomposition. The hops compost is kept separate from the municipal yard waste compost and is utilized for special compost projects.

The Authority began composting spent hops and grain from Saranac in 2014. In 2025, about 35 tons of hops were delivered to the Authority for composting.

### Wood Pallets



To assist local industries, clean wood pallets are accepted at the Authority's Green Waste Composting Facility at a reduced fee. Pallets are ground into chips and shipped to market for use as animal bedding. In 2025, 323 tons of pallets were processed at the site.

## Brush Processing/Land Clearing Debris Facility

The Authority operates a State-Registered Compost and Brush Processing Facility adjacent to the Western Transfer Station in Rome. In 2025, the facility received 1,607 tons of green waste. Oversized materials such as stumps, tree limbs, root balls, and compost tailings are managed at the Authority's Registered Land Clearing Debris Facility in Rome, which received 420 tons in 2025. The Authority also operates a similar Land Clearing Debris Facility in Utica, which processed 568 tons of material in 2025.



## Food2Energy Facility



**The Food2Energy facility and program is an achievement in waste management and energy production, as well as an example of a successful partnership between local governments and agencies.**

2025 marked the six-year anniversary of the Authority's Food2Energy program. The facility processed 5,506 tons of source-separated organic waste, all of which was diverted from the Regional Landfill.

## SSO Feasibility Study and Program History

Food waste is approximately 22% of the total waste stream and can be disposed of as source-separated organics instead of municipal solid waste. Examples of source-separated organic

(SSO) waste includes grocery store bakery and produce waste, institutional cafeteria and restaurant waste, and food production waste.

In 2016, engineering consultants, Barton & Loguidice (B&L), were tasked to conduct a source-separated organics feasibility study. The study looked at the feasibility of processing the food waste and diverting it to the anaerobic digesters that the Oneida County Sewer District (OCSD) planned to install at the Oneida County Water Pollution Control Plant (WPCP) on Sewage Plant Road. The feasibility study also assessed the quantity of available organics, the type and sizing of the collection and processing equipment, including any upgrades to the Authority's Eastern Transfer Station, and any potential issues for collection and processing. This project is consistent with the Authority's Local Solid Waste Management Plan (LSWMP). The LSWMP calls for continued investigation of organics collection and outlets for diverted food waste.



B&L determined that the separate collection and processing of commercial organics as a feedstock for the OCSD anaerobic digesters would be feasible and in May 2017 the Authority Board of Directors authorized issuance of a Request For Proposals (RFP) for the Source Separated Organics Processing Facility (SSOPF). One joint proposal from RRT Design and Construction (RRT) and the Authority's consulting engineer, B&L was received. RRT has experience building and designing SSOPFs and also constructed the Authority's single stream processing facility and was selected for the design, procurement and installation of the SSOPF.

RRT completed construction of the \$3.4 million facility in June 2019. The facility has been operational since then and is accepting organic waste from large generators, as well as voluntary disposal from smaller generators and residents.



Packaging is separated from organic waste (food scraps). The recovered organic waste is turned into a slurry mixture and is discharged at the OCSD's anaerobic digesters at the WPCP. The organic slurry used in the anaerobic digesters will help to produce enough energy to provide up to 25-30% of OCSD's power needs.

The Food2Energy program provides an economic incentive for large generators to participate in the program through a reduced tipping fee of \$40/ton for organics, in comparison to the 2025 \$60/ton tipping fee for municipal solid waste in Oneida and Herkimer Counties.

## Food2Energy Program Assistance

The Authority assists with the Food2Energy program implementation and offers a variety of helpful resources to large waste generators and businesses interested in joining the effort. ARC Herkimer, ARC Oneida-Lewis, Chobani, Compassion Coalition Inc., Food Bank of CNY, HP Hood and McCraith Beverages participated in the Food2Energy Program in 2025. Food waste was brought to the facility by haulers such as Natural Upcycling, Bliss Environmental Services, Northstar Recycling, Agri-Cycle Energy, Casella and CNY Green Bucket Project.

In addition to the economic and environmental benefits, Food2Energy provides our region with the infrastructure to be ahead of the curve when it comes to organics mandates. Starting January 1, 2022 large generators of organic waste producing at least two tons per week are now required to divert food waste from landfills through waste reduction, donation, or delivery to a certified anaerobic digestion or composting facility if such facilities are within 25 miles of the generator. On January 1, 2027 the law will be expanding to generators that produce at least one ton of organic waste per week or are located within 50 miles of an organics recycler. Donating excess edible food is also an option. Hospitals, Nursing Homes, Adult Care Facilities and K-12 Schools are currently exempt from this requirement.

**FOOD SCRAPS TO ENERGY**  
Now you can turn your food scraps into energy  
and keep them out of the Landfill!

**Accepted Material**

✓ All Meat & Fish (Including Bones)	✓ Liquids (Including Milk, Soda & Juice)
✓ Pet Food	✓ Packaged Food Waste
✓ All Fruits & Vegetables	✓ Food Processor Byproducts
✓ Cereals & Grains	✓ Coffee Filters
✓ Bakery Waste (Including Dry Goods...like Flour)	✓ Greasy Pizza Boxes & Paper Bags
✓ Restaurant Food Scraps	✓ Paper Cups & Plates
✓ Cafeteria Food Scraps & Plate Scrapings	✓ Paper Ice Cream Containers (Including Metal Trim)
✓ Dairy Products	✓ Paper Napkins, Tissues & Paper Towels
✓ Expired Food	✓ Paper Takeout Boxes & Containers

**The Authority**  
ONEIDA-HERKIMER SOLID WASTE AUTHORITY

For more information on Food2Energy, RecycleOne, Waste Disposal and Special Programs, visit [ohswa.org](http://ohswa.org) or call 315.733.1224

## Utica and Rome EcoDrop Facilities



The Authority operates two EcoDrop facilities in Utica and Rome. Open six days a week, these facilities complement public and private collection systems by offering residents a convenient option for special or one-time waste disposal, as well as for those not subscribed to a regular collection service. EcoDrop brochures are available at all Authority facilities and are also distributed at the public events that the Authority participates in.

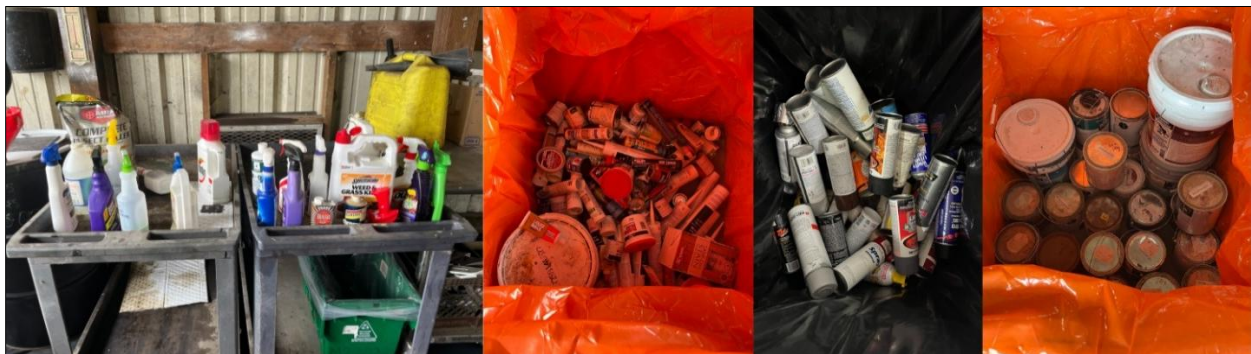
<b>EcoDrop Accepted Items</b>	
<i>Items marked with (\$) have a disposal fee.</i>	
Household Garbage (\$)	Recyclables
Food2Energy Organics (\$)	Green Waste Bag/Car
Green Waste Truck/Trailer (\$)	Rechargeable Batteries
Tires (\$)	Automotive Batteries
Bulk Items (\$)	Appliances
Appliances w/ CFCs (\$)	Motor Oil and Antifreeze
Construction and Demolition Debris (\$)	Electronics
Empty Propane Tanks	Bulky Rigid Plastic
Clothing and Textiles	Lightbulbs



2025 EcoDrop Quantities		
Material		Quantity
Textiles	Clothing	9 Tons
Motor Oil and Antifreeze	Motor Oil	6,950 Gallons
	Oil Filters	330 Gallons
	Antifreeze	880 Gallons
Tires	Tires	1,715 Tons
Batteries	Automobile Batteries	12.27 Tons
	Rechargeable Batteries	0.75 Tons
Bulbs	Fluorescent Bulbs	19 Tons
	Miscellaneous Bulbs	7,424 Units
Electronics	Electronic Waste	368 Tons
	Computer Monitors	300 Units
	Computer Components	763 Units
	Televisions	6,807 Units
Other	Cooking Oil and Grease	1,359 Gallons
	Propane Tanks and Fire Extinguishers	5,696 Units

## Household Hazardous Waste Facility

The Authority's Household Hazardous Waste (HHW) Facility operated its 33rd season from April 1st through September 30th, 2025, providing free disposal for residents of Oneida and Herkimer Counties. In 2025, the facility collected 23,874 gallons of HHW for safe disposal. The facility also serves select businesses and was one of the first permanent HHW facilities in the Northeast to accept a full range of hazardous materials and recycle paint.



HHW includes products such as paints, cleaners, and fertilizers, which can harm the environment if improperly disposed. The facility is specially designed for the safe receiving, sorting, packaging, and storage of these materials. Since May 2022, the Authority has partnered with PaintCare, a national postconsumer paint collection program, recycling 30,915 gallons of paint in 2025.

2025 Household Hazardous Waste Quantities		
Material		Gallons
Paints	Recyclable Paint	30,915
	Non-Recyclable Paints and Solvents	12,456
	Resins and Adhesives	5,006
Total Paint Items		48,377
Chemicals	Pesticides and Chemicals	2,919
	Aerosol Waste	1,577
	Cleaning Solutions and Waxes	110
Total Chemical Items		4,606



To accommodate growing residential participation, the Authority added a dedicated HHW storage building at the Utica EcoDrop in 2018. This structure effectively doubled storage capacity and allows the Authority to safely collect hazardous, flammable, and potentially dangerous substances for secure disposal.

Conditionally exempt small quantity generators (CESQGs) and universal waste generators can drop off waste with prior approval. In 2025, 72 small businesses participated in the program, saving substantial disposal costs, while fees are charged to cover processing.

### Electronic Waste Drop-Off



The electronic waste drop-off program allows residents, businesses, and institutions to deliver computers and electronic equipment year-round for recycling and proper disposal. Accepted items include computers, monitors, CPUs, keyboards, televisions, video equipment, printers, microwaves, and other electronics. In 2025, the program processed 252 tons of electronics, which is estimated to be over 50,000 individual items. Electronics are sent to a registered dismantler, where materials such as plastics, glass, and metals recovered for recycling or reuse. Hazardous components like mercury switches are safely processed, while high-value metals like gold and silver are recovered. Residents can recycle electronics at no charge, while businesses must schedule appointments and may incur fees.

### Fluorescent Light Bulb Drop-Off

The Fluorescent Light Bulb (CFL) Drop-Off Program provides a safe disposal option for mercury-containing bulbs. In 2025, over 19 tons of light bulbs were collected. In addition to the HHW Facility, fluorescent bulbs may be disposed of at participating retailers within Oneida and Herkimer Counties.

## Authority Transfer Stations

The Authority owns and operates two transfer stations: the Eastern Transfer Station in Utica and the Western Transfer Station in Rome. These facilities receive municipal solid waste, industrial/commercial waste, and construction and demolition debris from Oneida and Herkimer Counties.



At both transfer stations, incoming waste is inspected to prevent the acceptance of hazardous materials and ensure compliance with state and local recycling laws. Industries are inventoried, and special waste is reviewed and approved prior to disposal.

Waste from the transfer stations is hauled to the Regional Landfill by Fred Burrows Trucking and Excavating, LLC of Whitesboro. Following a competitive 120-w bidding process, Burrows was

awarded a five-year contract starting October 24, 2021, marking their fourth consecutive contract for this service. Their proposal offered the lowest total cost while meeting the Authority's routing and equipment requirements.

### Transfer Station Disposal Data

Waste delivered to the transfer stations from individual collection trucks is loaded into Fred Burrows' high-capacity walking floor transfer trailers for transport to the Regional Landfill. The Authority maintains a fleet of approximately 40 trailers. Each tractor is equipped with a GPS tracking system, allowing real-time monitoring of route compliance, speed, and fuel usage.

2025 Transfer Station Disposal Data		
	Material	Tons
Eastern Transfer Station	Municipal Solid Waste	131,061
	Construction and Demolition Debris	37,412
	Total	168,473
Western Transfer Station	Municipal Solid Waste	55,125
	Construction and Demolition Debris	15,938
	Total	71,063

## Town Of Webb Transfer Station

The Authority designed and constructed the Town of Webb Transfer Station, which opened in June 1994 to serve the northern portion of Herkimer County. The facility is designed to process approximately 2,500 tons per year of municipal solid waste and recyclables. The Town of Webb operates the facility, transporting waste to the Authority's Regional Landfill and recyclables to the Recycling Center. Bulk metals are marketed to local scrap dealers. In 2025, the facility delivered 2,178 tons of municipal solid waste to the landfill and 548 tons of recyclables to the Recycling Center.



## Oneida-Herkimer Regional Landfill

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The Regional Landfill is a critical part of the environmental infrastructure serving Oneida and Herkimer Counties and is a key element of the Authority's integrated solid waste management system. It provides waste generators with a high level of long-term environmental protection, minimizing potential liability. The landfill site was selected based on highly favorable hydrogeologic conditions.

The Authority operates the Oneida-Herkimer Regional Landfill, serving a combined population of approximately 288,000. Construction was completed in 2006 after phased development over

three years with multiple competitively awarded contracts. The landfill officially opened on October 24, 2006, and is permitted to accept non-hazardous waste generated within Oneida and Herkimer Counties.

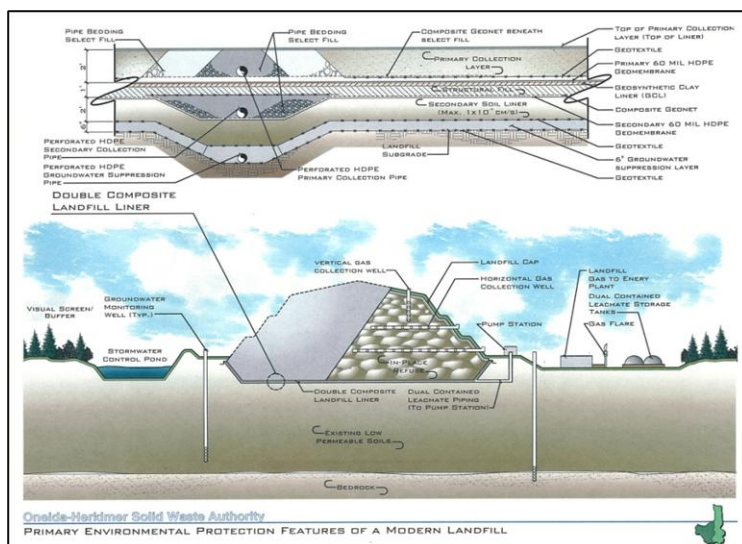
2025 Regional Landfill Disposal Data	
Material	Tons
Municipal Solid Waste	194,470
Construction and Demolition Debris	74,695
Direct Haul Industrial Waste	7,139
Direct Haul Asbestos Waste	7,508
Direct Haul Sludge	24,679
Alternative Operating Cover	38,169
<b>Total</b>	<b>346,660</b>

The landfill has an approved design capacity of 1,000 tons per day and includes 19 cells covering a 150-acre footprint. Initial construction included:

- Approximately 67 acres of double composite landfill liner
- Leachate manholes, piping, and associated accessories
- Two 1.3 million-gallon leachate storage tanks with secondary containment
- Surface water drainage system and 25 acres of sediment control/stormwater detention basins
- 62.5 acres of mitigation wetlands
- Access and perimeter roads, maintenance/office building, leachate pump house, load-out building, 9-bay cold storage, fuel island, sand barn, and other site work

### Landfill Liner System

The Regional Landfill’s dual composite liner system is made up of 12 layers of clay, composite materials and synthetic liners. The liner system captures leachate and directs it through



embedded collection pipes to on-site storage tanks, where it is then transported for treatment at off-site wastewater facilities in Utica and Rome.

To ensure environmental safety, monitoring wells surrounding the landfill allow continuous testing of groundwater, providing assurance that no leakage has occurred. Surveys show that landfill airspace is being consumed at a slower rate than originally estimated, due to

higher compaction efficiency. The Authority's use of GPS has contributed to improved compaction and more efficient use of landfill space.

Landfill cells are constructed regularly based on existing usage and projected fill rates. The eighth cell was designed by Barton & Loguidice and the construction bid was awarded to Mohawk Valley Materials for \$7,075,171. Cell 8 construction was a two-year project and was completed in November of 2025.

The Regional Landfill is closed in a phased manner, as required by New York State regulations and the facility permit. Closed areas are capped with geotextiles and geonets, additional soil layers, topsoil, and seeding to prevent stormwater infiltration and enhance landfill gas collection. A total of 13 acres of landfill are capped.

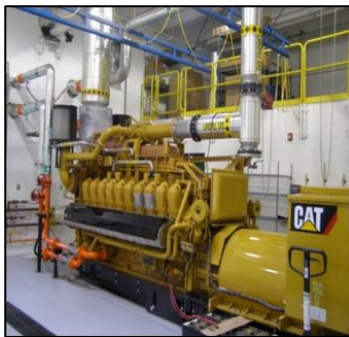
Significant closures to date include:

- Phase One (2020): 5 acres on the north side of the landfill
- Stage 2, Phase 1 (2023): 3 acres capped by Powis Excavating & Contracting
- Stage 2, Phase 2 (2024): 5 acres capped by Mohawk Valley Materials

## Landfill Gas Management

Landfill gas is a by product of the breaking down of organic waste and is approximately 50% methane which is a potent greenhouse gas. Landfill gas also contains carbon dioxide and small amounts of nitrogen, oxygen, hydrogen and water vapor.

In 2008, the Authority authorized a study to determine the most beneficial use of its landfill gas. Estimates predicted that by 2011, sufficient gas would be available to begin energy recovery. Initially, one generator was projected to produce 1.6 megawatts of power, enough to supply roughly 2,100 homes. Over 20 years, the system is expected to expand to seven generators, producing 11.2 megawatts and powering over 8,500 homes, while also meeting the landfill facility's heating needs.



The Authority is partnered with Waste Management Renewable Energy (WMRE) to produce electricity from the landfill gas. The WMRE facility operates two internal combustion engines fueled by landfill gas. The system began producing electricity in 2012 and expanded in 2013 with a second engine. The Municipal Commission of Boonville provides key support through electrical interconnect and transmission infrastructure.

Since 2010, an active landfill gas collection system has been in place, using blowers and flares to maintain negative pressure in the landfill cells, preventing gas emissions. Excess gas that is not used for energy production is safely flared using three candlestick flares. This includes two 8-inch diameter flares and a 12-inch diameter flare capable of destroying up to 3,000 SCFM of landfill gas.



In 2025, a gas well expansion project was completed, adding new wells and re-drilling underperforming wells to increase collection capacity. The active gas system now consists of 140 vertical wells and 37 horizontal wells. Future plans include recovering excess heat from electricity generation, which could support local aquaculture, horticultural, or agricultural industries.

### **Community Compensation Plans**

During the initial landfill siting process in 1991, the Authority held public hearings to gather input on providing a community compensation agreement for the host communities. Based on feedback, agreements were negotiated with the Town of Ava and the Town and Village of Boonville, where the landfill is located.

In 2007, the Authority and the Village of Boonville entered a written agreement to assist the Village in developing a potential bypass route. After the Village voted against a bypass in June 2015, the Authority worked with the Village to improve traffic safety at the intersection of State Route 294 and State Route 46. An amendment to the agreement approved in December 2015 provided Authority funding for intersection improvements benefiting the public, the Village, and the Erwin Library and Institute. Central Paving started the \$250,000 project in July 2016, which included reconstruction of the intersection, library parking lot, sidewalks, curbs and handicap ramps and drainage and landscaping improvements. Construction was completed in August 2025.

### **Town of Ava**

The Authority provides the following benefits to the Town of Ava:

- Annual payment of \$345,000
- Equipment loans and two community clean-ups per year, valued at \$20,000
- Emergency services contribution of \$25,000 annually
- Regular reporting on environmental monitoring
- Payments in lieu of taxes to the Town of Ava and Oneida County that exceed payments made by prior property owners
- Annual payments to the Adirondack Central School District

Payments increase annually over the 25-year term of the agreement, with a total value exceeding \$9 million.

## **Town and Village of Boonville**

The Authority provides the following benefits to the Town and Village of Boonville:

- Annual payments of \$45,000 to the Village and \$50,000 to the Town
- One-time emergency services contribution of \$10,000
- Transportation from the Boonville Transfer Station to the Regional Landfill with no disposal charge for the first 600 tons of refuse per year
- Transportation and disposal of wastewater treatment plant sludge
- Full funding of improvements to the intersection of State Route 294 and State Route 46, including parking and enhancements to the Erwin Library and Institute and the Dodge Pratt Northam property. Upon completion, the Authority provided a one-time \$400,000 payment to the Village for additional improvement projects
- Regular environmental and transportation reporting to both the Town and Village
- First option to purchase power from the Authority's landfill gas-to-energy project is granted to the Boonville Municipal Power Commission

## **Land Management Plan**

In 2008, the Authority developed a long-term management plan for the property adjacent to the Regional Landfill. The Authority owns over 1,200 acres at the site, including 986 acres preserved as a landfill buffer area. This buffer area includes a large beaver pond and wetland complex, portions of Moose Creek, forested uplands, and high-quality forested wetlands. The land is protected as a natural area and provides habitat for a wide range of wildlife, including river otters, brook trout, waterfowl, birds of prey, bald eagles, and golden eagles.

One parcel acquired for the landfill contained approximately 66,000 fir and spruce seedlings originally planted for Christmas trees and wreath production. The Authority continues to plant over 300 saplings annually and manages the property using sound forestry practices. Through a public process, community groups are invited to manage the Christmas tree plots as fundraising opportunities, while the remaining forested lands are managed in coordination with the County Forester.

In 2025, the Boonville Knights of Columbus continued to manage the Christmas tree operation and conduct their annual fundraiser at the site.

## Leachate Treatment & Disposal

The Authority is approved to dispose of and treat landfill leachate at the City of Rome Wastewater Treatment Plant and the Oneida County Water Pollution Control Plant. In 2025, 29,796,635 gallons of leachate from the Regional Landfill were transported for treatment.

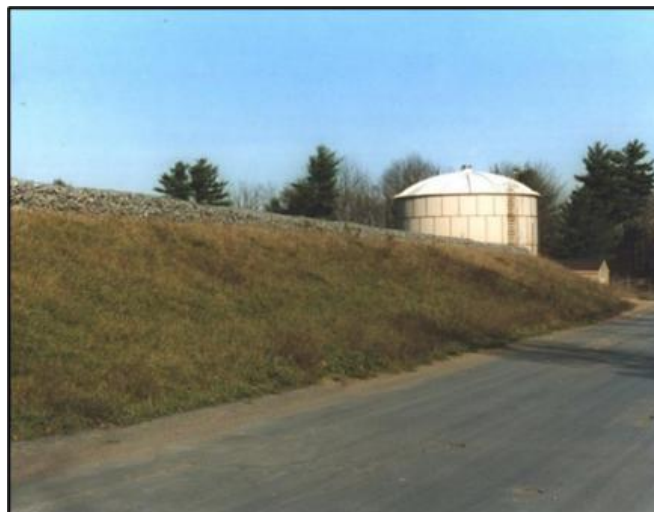


## Ash Landfill

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Throughout 2025, the Authority continued routine maintenance, monitoring, and testing activities at the Authority's Ash Landfill (ALF), located on Tannery Road in Rome. The landfill was closed and capped in 1997 in accordance with NYSDEC Part 360 regulations and is fully lined with both primary and secondary leachate collection systems.

Leachate generated at the ALF is pumped to the City of Rome Water Pollution Control Facility for treatment. Monitoring and testing are conducted in compliance with the 30-year post-closure requirements outlined in the NYSDEC-approved Closure and Environmental Monitoring Plan. The landfill is supported by a fully funded reserve that covers all post-closure care and monitoring costs for the required 30-year period.



## Solar Array System

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In 2014, the Authority entered into a solar power purchase agreement with SolarCity Corporation (now Tesla) of San Mateo, California. The agreement authorized construction of a ground-mounted solar array on approximately eight acres of Authority-owned property adjacent to the Western Transfer Station in Rome, New York. Construction was completed in 2016, and the system became operational in July 2017.

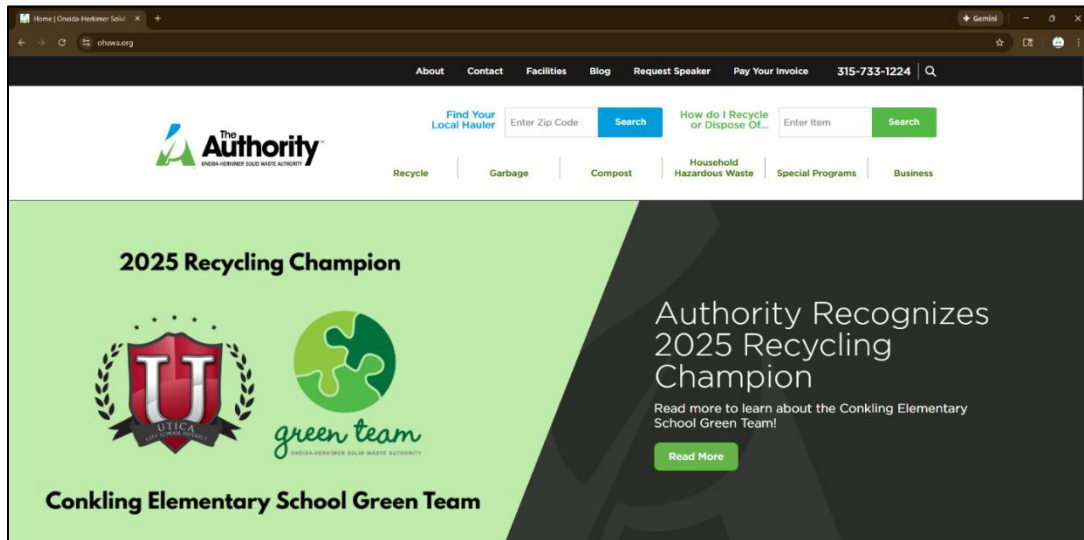


The solar array generates approximately 1.1 megawatts of renewable energy annually, offsetting the Authority's combined electricity needs at its Rome and Utica facilities, including the single-stream Recycling Center. In 2025, the system generated 984,717 kilowatt-hours of electricity. To date, the array has produced enough renewable energy to power approximately 1,339 homes.

<b>Solar Array System</b>	
<i>(Estimated at time of install)</i>	
Number of Homes Powered Annually	183
Number of Homes Powered, 20 Year Term	2,380
Total pounds of CO2 Avoided, 20 Year Term	34,000,000
Number of Trees Saved	400,000

# Public Education and Community Outreach

## Website



The Authority's website at [www.ohswa.org](http://www.ohswa.org) provides up-to-date information on all Authority facilities, programs and current events. On our website users can find:

- Comprehensive information on all Authority facilities and services.
- Search tools such as *How Do I Recycle or Dispose Of* and *AmIRecyclable* for recycling and disposal guidance and *Find a Hauler* to locate haulers by ZIP code.
- Curbside recycling resources, including RecycleOne program details, acceptable materials, recycling FAQs, and recycling reminders.
- EcoDrop information with hours, locations, and an accepted items list.
- Special program information, such as electronics recycling, rechargeable batteries, plastic film, and bulky rigid plastics.
- Resident and business resources, including brochures, posters, municipal recycling details, and solid waste information.
- Online invoice payment service for accounts and billing.
- News and updates on recycling, service changes, and community announcements.
- Contact and engagement options, including Request a Speaker features and subscription to the newsletter.

## Social Media

In 2025, the Authority continued to engage with the community online through Facebook, Instagram, and LinkedIn. Facebook remains the primary platform for reaching older residents in Oneida and Herkimer Counties, with most users aged 65 and older. Instagram is used to connect with younger audiences, primarily those ages 35–44, while LinkedIn serves as a professional platform to engage with local businesses and industry partners.

Authority staff continued utilizing Loomly to create, manage, and schedule social media content across all platforms. This tool has helped ensure consistent messaging and improved the overall effectiveness of the Authority’s social media outreach efforts.

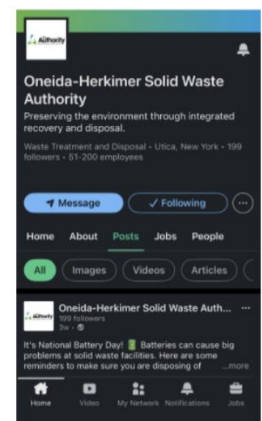
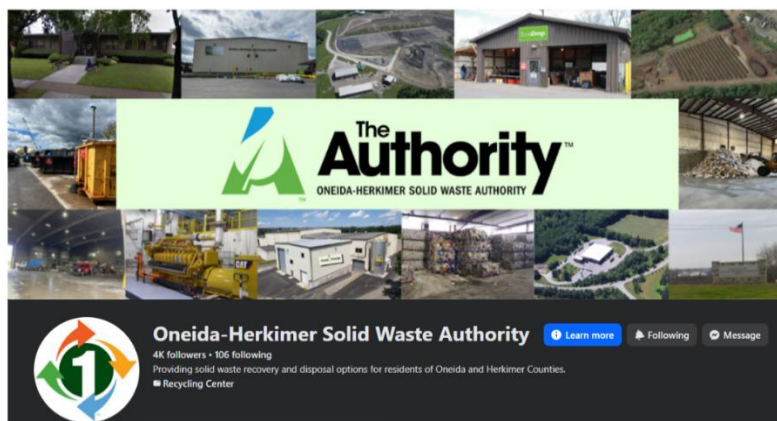
Throughout 2025, social media content featured:

- Employee spotlights
- Business recycling resources
- Employment opportunities
- Recycling event collection totals
- Facility photos
- Wishcycling Wednesday
- Recycling reminders

Audience engagement is encouraged through comments and shares, and Authority staff respond to all comments and direct messages received through its social media channels.

Social media continues to be an effective tool for sharing timely solid waste and recycling information, and the Authority will continue using these platforms to connect with residents, businesses, and other stakeholders throughout Oneida and Herkimer Counties.

2025 Social Media and Website Metrics	
Facebook	
Followers	4,039
Posts	74
Post Views	2,563,583
Interactions	4,893
Advertisement Reach	153,044
Instagram	
Followers	456
Posts	48
Post Views	30,489
Interactions	83
Advertisement Reach	7,873
LinkedIn	
Followers	187
Posts	26
Post Views	3,203
Interactions	49
Advertisement Views	259,620
Website // ohswa.org	
Visits	138,730
Users	98,548
New Users	96,115
Pages Viewed	21,366



## AmIRecyclable

In 2025, the Authority continued its AmIRecyclable campaign, which aims to help reduce contamination in the recycling stream. AmIRecyclable is a search function on the Authority's website that residents can use to get disposal instructions for any items they are unsure of. The search can be accessed directly at [www.amirecyclable.com](http://www.amirecyclable.com) or through the *How Do I Recycle or Dispose Of* search bar at the top of the website's home page.



The AmIRecyclable campaign was expanded in 2025 to include an app that can be downloaded off of the Apple App Store and the Google Play Store. Created by Hamilton College Computer Science students, the app mirrors the website search and allows users to take a photo of an item to get disposal instructions. There is also a kids' section and a map showing where the Authority's facilities are located. The app works offline and can tell the user whether or not they are within Oneida or Herkimer Counties. The app will be a beneficial addition to the AmIRecyclable campaign because it allows for residents to have the Authority's recycling information when they are not connected to the internet, giving them an opportunity to make better recycling choices wherever they are located. The Authority will maintain its relationship with Hamilton College Computer Science so the app can be updated and expanded upon in the future. The app had 250 downloads within 3 months of being published.

## Newsletter

In March 2019, the Authority launched a recycling education and outreach newsletter through Constant Contact. The newsletter provides recycling reminders, Authority news, and event information. In 2025, topics included guidance on household hazardous waste disposal, back-to-school recycling reminders, and holiday recycling tips.

A screenshot of a newsletter subscription form. The title is 'Subscribe to our newsletter!' with a close button in the top right corner. Below the title is the text 'Get recycling tips and Authority news delivered to your inbox!'. There is a label '\* Email' followed by an empty text input field. Below the input field is a small disclaimer: 'By submitting this form, you are consenting to receive marketing emails from: Oneida-Herkimer Solid Waste Authority, 1600 Genesee Street, Utica, NY, 13502, US. You can revoke your consent to receive emails at any time by using the SafeUnsubscribe® link, found at the bottom of every email. Emails are serviced by Constant Contact.' At the bottom of the form is a large green button that says 'Click To Confirm!'. Below the button is a small logo for Constant Contact.

Subscribers can reply to the newsletter with questions or requests for clarification. The newsletter also drives readers to the Authority's website, social media, and the *Am I Recyclable* search tool. Selected newsletters are shared on social media, encouraging additional subscriptions. As of December 2025, the newsletter had 5,348 subscribers.

## Presentations and Tours



Authority staff members maintain a strong commitment of outreach to the public through presentations on a wide range of Authority activities and issues, including information on waste reduction, reuse of materials, recycling, landfill operations, backyard composting, anaerobic digestion/food waste diversion, and other Authority related topics.

In 2025, Authority staff provided presentations to groups within the community including but not limited to Kirkland Town Library Visitors, Rome Senior Center Visitors, Herkimer Girl Scouts, MVCC/NYPA Junior Fellowship Program members and Sunset Woods residents. In addition, presentations were given to employees of Icon PLC and Indium Corporation. Presentations and tours of the recycling center were provided to over 40 different educational institutions including elementary, middle and high schools, BOCES programs, ARC programs, MVCC classes, and the New York State School for the Deaf.



## School Recycling

The Authority continues to enhance recycling in schools across Oneida and Herkimer Counties, providing them with educational tools, technical guidance, promotional materials, training, and waste evaluations to support and maintain effective recycling programs.

A School Recycling Program Guide, and the Green Team section of the Authority's website helps teachers educate students on the long-term benefits of recycling, conservation, and environmental stewardship. The Authority also provides free posters, banners, decals, Green Team badges and vests, and recycling containers.



## School Recycling Challenges

The Authority held two school recycling challenges in the Spring and Fall of 2025. The goal of these challenges is to get Oneida and Herkimer County K-12 students engaged with recycling in more creative ways and to build a sense of teamwork to show that recycling is something that everyone can do.

The Spring 2025 school challenge was the first-ever Binny Mini, which is a rebranding of the Trash Can Film Festival focusing on shorter-form videos like TikToks or Reels. Students were asked to create an original short video to promote and educate the community about the importance of caring for the Earth. Entries were split up by school level and the winners in each category won an Amazon gift card. The entries can be viewed at [www.binnymini.com](http://www.binnymini.com).



The Fall 2025 school recycling challenge was another first-ever with the Binny Badge design competition. In honor of America Recycles Day, students were tasked with creating scout-style badges for Binny related to how recycling saves energy, time and money, keeps the environment safe and conserves resources. The winning designs were made into badges for Binny, with the winners receiving their own badge to match and a visit from Binny for their entire classroom. Sticker versions of the winning badges were given to the winners' classmates.



## Green Halloween Costume Contest

In October 2025, the Authority held its seventh annual Green Halloween Costume Contest. The contest is available to K-12 students in Oneida and Herkimer Counties and is held to encourage residents to have an environmentally conscious Halloween. The initiative focuses on reuse and recycling to divert holiday-related waste from the Regional Landfill. Authority staff voted on first, second and third place winners, with each winner receiving a \$200 Amazon gift card, \$100 Amazon gift card and an Authority swag bag, respectively. For 2025, first place was Sophie as a mummy, second was Sophia as a box of donuts and third place was Lukas as a football player.

### Green Halloween Costume Contest Winners



## Authority Events

In 2025, the Authority hosted two events at its Utica location. Both events were sponsored by Senator Joe Griffo and included drive through electronics recycling, confidential paper shredding through ConfiData and medication and pharmaceutical collection by the DEC. In total these events collected 21 tons of electronics for recycling, 19 tons of paper for shredding and 900 pounds of pharmaceuticals for disposal.



## Community Events

Authority staff attended 10 community events in 2025 including Utica University's Girls in STEM event, New York Power Authority's Super Powered Saturday, the Boilermaker Expo and the Oneida County Conservation Education Days. In addition to tabling at these events, the Authority also provides metal garbage and recycling bin frames that community event organizers can request to ensure proper garbage and recycling disposal at their events.



# Other Programs

## City of Utica Collection

---

Since 1996, the Authority has managed solid waste and recyclable collection services for the City of Utica, including the sale and enforcement of blue bags. City residents use blue bags for non-recyclable, non-bulk items, with weekly limits of ten blue bags, one cubic yard of trash, one bulk item, two car tires, and unlimited recyclables.

These services are provided under an intermunicipal agreement with the City, most recently extended in 2022 through March 31, 2033. As part of the agreement, the Authority issued a competitive RFP for collection services, including bulk waste, white goods, tires, vehicle batteries, and electronics. In 2023, a five-year contract valued at \$11,869,000 was awarded to Controlled Waste Systems, Inc. (CWSI), Utica, effective April 1, 2023, through March 31, 2028.

2025 City of Utica Disposal Data	
Material	Tons
Municipal Solid Waste	17,495
Recyclables	3,967
Tires	184
Green Waste	1977
Total	23,623

The Authority also provides public information and enforces City Code requirements. In 2025, solid waste inspectors issued approximately 60 Notices of Violation for improperly set-out solid waste or green waste.

## Villages of Dolgeville, Frankfort, Herkimer, Ilion and Mohawk

---

In 2025, the Authority continued to assist the Villages of Dolgeville, Frankfort, Herkimer, Ilion, and Mohawk with their waste collection programs. Separate agreements with each Village coordinate the collection of solid waste, recyclables, bulk items, electronics, and green waste. Collection services are subcontracted to a private hauler.

The Authority manages the distribution of designated garbage bags to approved retail outlets and provides garbage carts to interested homeowners. Recycling carts, supplied by the contracted hauler, support efficient recyclables collection throughout the Villages.

Each Village is managed individually, with separate accounting for each municipality, following a system similar to the City of Utica program.

## **Regional Demolition Program**

---

The Authority has partnered with local governments for over 30 years, recognizing the high cost of demolishing abandoned or dilapidated structures. In 2007, the Authority launched a regional demolition program to assist municipalities with removing deteriorating buildings. In 2025, the program operated for its 16th year.

Under the program, the Authority provides a demolition crew and equipment at no charge. Municipalities are responsible only for the transportation and disposal of debris, which must be landfilled. Participating municipalities also assist with dust suppression, securing and fencing the site, disconnecting utilities, and backfilling. The Authority prioritizes structures based on condition, location, and equipment coordination requirements.

In 2025, the Authority demolished one vacant property for the Remsen Volunteer Fire Department. Since the program began, 19 municipalities have participated, and 53 structures have been successfully demolished.

## **Compliance and Enforcement**

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The Authority continues to collaborate with local and state law enforcement agencies to address illegal dumping, burning, burying, scavenging of recyclables, and non-compliance with mandatory recycling laws. Numerous investigations were conducted with letters of enforcement and education being written to hauling companies and individuals that violated County law.

## **Public Authorities Reporting**

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The Oneida-Herkimer Solid Waste Management Authority is a public benefit corporation and complies with the Public Authorities Accountability Act (PAAA). Each year, the Authority submits its Budget Report, Annual Report, Procurement Report, Investment Report, and Certified Financial Audit to the Authority Budget Office and the Office of the State Comptroller through the online Public Authority Reporting Information System (PARIS).

# Financial Activities

The 2025 financial audit continues to reflect the strong operating results of the Authority. The Authority has increased its net position by \$1.89 million and \$0.905 million for the years ended December 31, 2025, and 2024, respectively. This was the result of several factors including:

- Interest revenue for 2025 was \$2,060,783.
- Overall revenues increased \$539,709 or 1.71% in comparison to 2024.
- The Authority's tipping fee revenues exceeded the budget by \$2,659,673. The Authority exceeded budgeted tonnage expectations for construction and demolition material, municipal solid waste, direct haul asbestos, contaminated soil and source separated organics.
- The Authority earned \$2,088,269 in recycling sales during 2025, which was \$334,332 less than 2024.
- The 2006 Revenue Bond issue is the only remaining debt, which is expected to be paid off in April 2026.
- The Authority sold landfill gas and shared in a Power Purchase Agreement, per its contract with Waste Management Renewable Energy, and generated \$479,934 in revenue.
- The Authority sold carbon credits resulting in \$754,645 of revenue during 2025.
- In 2025, the Authority processed recyclables for Fulton, Lewis and Oswego Counties and earned \$955,244 in processing fees.
- Interest expenses decreased by \$22,597 from 2024, resulting from scheduled debt principal payments.
- The Authority also funded reserves for landfill equipment in the amount of \$800,000 for 2025 and the extension of the landfill liner in the amount of \$1,600,000.
- The Authority once again fully funded its closure and post-closure funds for the Ash Landfill and Regional Landfill.

**The attached financial audit gives a detailed picture of the Authority's financial position.**

# Authority Locations and Staff

## **Administrative Office**

1600 Genesee Street, Utica, NY 13502

## **Eastern Transfer Station, Recycling Center, Utica EcoDrop, Household Hazardous Waste, Food2Energy, Compost Site**

824 Sewage Plant Road, Utica, NY 13502

## **Regional Landfill**

7044 State Route 294, Boonville, NY 13309

## **Western Transfer Station, Rome EcoDrop, Stump Disposal Site**

575 Perimeter Road, Rome, NY 13440

## **Staff**

Joshua Olbrys, Executive Director

Emily Albright, Director of Recycling

Joseph Artessa, CPA, Comptroller

Daniel Bowman, Recycling Center Plant Manager

Eileen Brinck, Recycling Coordinator

Justin Fitch, Superintendent of Waste Collection

Hailey Hutchinson, HR Coordinator

Tina Hutchinson, Account Clerk

Chris Lint, Landfill Gas Technician

Stephen Houppert, Environmental Compliance Coordinator

Pat Lisandrelli, Principal Accounting Supervisor

Jayne Morgan, Senior Weigh Scale Operator

Andrew Opperman, PE, Solid Waste Engineer

Beth Scoones, Account Clerk

Rachel Stiehl, Senior Account Clerk/City of Utica Coordinator

Jodi Tuttle, Board Secretary



**Oneida-Herkimer  
Solid Waste Management Authority**

Financial Statements  
December 31, 2025 and 2024

**Oneida-Herkimer  
Solid Waste Management Authority**

Financial Statements  
December 31, 2025 and 2024

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## Independent Auditor's Report

Board of Directors  
Oneida-Herkimer Solid Waste Management Authority

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the financial statements of the Oneida-Herkimer Solid Waste Management Authority (Authority), a component unit of the County of Oneida, New York, as of and for the years ended December 31, 2025 and 2024, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of the Authority as of December 31, 2025 and 2024, and the changes in its financial position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis (MD&A) on pages 4 to 15, the schedules of proportionate share of the net pension liability on page 43, local government pension contributions on page 44, and other postemployment benefits liability on page 45 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.



**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 5, 2026, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

**BST+Co.CPAs, LLP**

Latham, New York  
March 5, 2026



## CHAIRMAN'S INTRODUCTION

---

On behalf of the Oneida-Herkimer Solid Waste Management Authority (the "Authority"), I am pleased to present the 2025 Annual Report. This year marked the 37th anniversary of the Authority's formation and reflects our continued commitment to serving the residents and businesses of Oneida and Herkimer Counties.

In 2025, the Authority maintained stable solid waste tipping fees, with no cost increases for residents or businesses. Careful planning and a diversified revenue base have allowed the Authority to remain financially strong while continuing to provide reliable and essential services.

The Authority made significant progress in reducing its outstanding debt, paying down \$1,830,000 in principle. The remaining balance of \$3,962,593 is scheduled to be paid in full by April 1, 2026. The Authority is proud to continue operating without taking on any new debt.

The Authority also continued to build financial reserves for future landfill expansions and capital improvements. These reserves are intended to support the Authority's five-year Capital Plan and reduce the need for borrowing for future equipment and infrastructure investments.

In 2025, the Authority experienced increased revenue from investment interest as interest rates stabilized. Total interest earnings for the year were \$2,050,661, further strengthening the Authority's financial position.

Operationally, the Authority continued to receive strong volumes of Municipal Solid Waste, Construction and Demolition Debris, Sludge, Source-Separated Organics, and Contaminated Soil. Municipal Solid Waste tonnage increased by 2,845.85 tons. These waste streams play an important role in maintaining stable rates while managing rising operating costs.

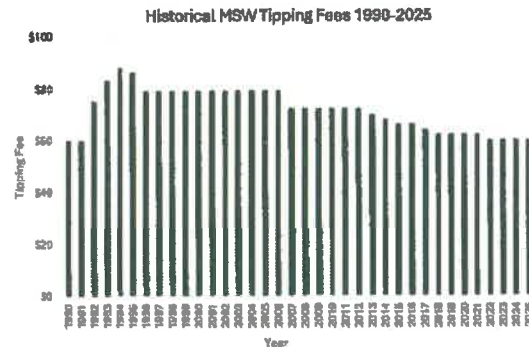
In both 2024 and 2025, Oneida and Herkimer Counties were impacted by several severe natural disasters. In 2024, a tornado caused extensive damage in portions of the City of Rome. In 2025, another tornado affected Clark Mills, Westmoreland, and surrounding communities, while unusually heavy snowfall in northern areas resulted in multiple structural collapses. Through its reduced tipping fee program for natural disaster debris, established in 2020, the Authority assisted affected municipalities by lowering disposal costs during recovery efforts. As a result, the Authority saved communities in Oneida and Herkimer Counties a total of \$462,458 in tipping fees. In addition, the Authority provided cleanup and grinding services for green waste generated by these events at no cost to the communities.

I am proud of the hard work and dedication of the Authority's employees and the leadership of my fellow Authority Board members. As we continue to manage the region's waste and recyclables in a safe, reliable, and environmentally responsible manner, I invite you to review this report and learn more about how the Authority serves our communities.



Kenneth A. Long

Chairman



# Oneida-Herkimer Solid Waste Management Authority

Management's Discussion and Analysis  
December 31, 2025 and 2024

## Authority Profile

The Oneida-Herkimer Solid Waste Management Authority (Authority) was created by the New York State Legislature at the request of Oneida and Herkimer Counties (Counties) by passage of Article 8, Title 13-FF of the New York Public Authority Law on September 1, 1988. The Authority is authorized to provide waste management services and to develop appropriate solid waste management facilities for the benefit of the Counties.

The Authority has developed a comprehensive, integrated system of facilities to serve all of the residents, businesses, industries, and institutions of the Counties.

The Authority's 2025 budget was \$30.3 million and covered expenses for the disposal of waste, recycling, household hazardous waste, composting, public education, administration, the collection of waste, and recyclables in the City of Utica and the Villages of Ilion, Frankfort, Herkimer, Mohawk, and Dolgeville; capital purchases; operations; maintenance; and debt service. The Authority currently owns 10 operational solid waste management facilities and one closed facility. These facilities are as follows: an administration facility, a recycling center, three solid waste transfer stations, a source-separated organics processing facility, a green waste composting facility, a land clearing debris facility, a household hazardous waste facility, and a regional landfill; and a closed ash landfill.

The Authority's revenue structure is primarily a fee for service system. A system tip fee is charged for all non-recyclable waste delivered to the Authority to cover the majority of expenses in the Authority's budget. The Authority receives the remaining revenue from other sources, such as the City User fee, the sale of bags, toter rental, investments, the sale of recyclables, grants, the sale of carbon credits, and the sale of landfill gas. The Authority receives no funds from the Counties.

Name	Business Affiliation
Kenneth A. Long, Chair	Retired Business Manager of Central Valley Central School District; former Herkimer County Legislator
Vincent J. Bono, Vice Chair <i>Vice Chair, Audit Committee</i> <i>Vice Chair, Finance Committee</i>	Partner in Bono Brothers LLC, Property Management Group; Herkimer County Community Development Director; former Herkimer County Legislator
Steven R. Boucher <i>Audit Committee</i> <i>Finance Committee</i>	Assistant Professor of Business at Herkimer College Oneida County Legislator; Oneida-Herkimer-Madison BOCES Board Member
Robert Comis <i>Governance Committee</i>	Retired from local government; held the positions of Purchasing Agent, Commissioner of Public Works, Chief of Staff and City Manager; Member of City of Sherrill's Planning Board
James M. D'Onofrio <i>Chair, FOIL Appeals Committee</i>	President of Arlott Office Products; former Oneida County Legislator
James A. Franco <i>Audit Committee</i> <i>Finance Committee</i> <i>FOIL Appeals Committee</i>	Retired DPW Superintendent, Village of Herkimer

**Oneida-Herkimer  
Solid Waste Management Authority**

Management's Discussion and Analysis  
December 31, 2025 and 2024

**Authority Profile (Continued)**

Name	Business Affiliation
Barbara Freeman <i>Chair, Governance Committee</i> <i>FOIL Appeals Committee</i>	Retired Teacher; Member, Village and Town of Boonville Environmental Councils
Nancy A. Novak <i>Governance Committee</i>	Retired Manager of Safety and Regulatory Compliance at Bonide Products, Inc.; Member, Mohawk Valley Environmental Information Exchange and Mohawk Valley Safety Consortium; Co-Leader, Girl Scouts of the USA
Richard G. Redmond, Treasurer <i>Chair, Audit Committee</i> <i>Chair, Finance Committee</i>	Chief Operating Officer for Mohawk Valley Garden at the Adirondack Bank Center at the Utica Memorial Auditorium; decorated retired Major who served in the U.S. Army for over 20 years
James Williams <i>Governance Committee</i>	Retired from the U.S. Postal Service; Army Vietnam War veteran; former Member of the Ava Town Planning Board

**Responsibility and Controls**

The Authority has prepared, and is responsible for, the financial statements and related information included in this report. A system of internal accounting controls is maintained to provide reasonable assurance that assets are safeguarded and the books and records reflect only authorized transactions. Limitations exist in any system of internal controls. However, based on the recognition that the cost of the system should not exceed its benefits, management believes that its system of internal accounting controls maintains an appropriate cost/benefit relationship.

The Authority's system of internal accounting controls is evaluated on an ongoing basis by the Authority's financial staff. Independent external auditors also consider certain elements of the internal control system in order to determine their auditing procedures for the purpose of expressing an opinion on the financial statements, but not for the purposes of expressing an opinion on internal control over financial reporting.

The Finance Committee of the Authority's Board of Directors (Board) is composed of three members of the Board who are not employees and provide a broad overview of management's financial reporting and control functions. This committee meets regularly with management to discuss financial issues.

The Audit Committee of the Authority's Board is composed of three members of the Board who are not employees and have responsibilities that include the hiring of the independent auditor, the compensation to be paid to the auditing firm, and meeting with the independent auditor regarding the Authority's annual audit.

**Audit Assurance**

Since the Authority has been established, we have received an unmodified opinion with each annual independent audit commonly referred to as a clean opinion. The current unmodified opinion from our auditors, BST & Co. CPAs, LLP, is included in this report.

**Oneida-Herkimer  
Solid Waste Management Authority**

Management's Discussion and Analysis  
December 31, 2025 and 2024

**Financial Highlights**

This section of the report presents management's discussion and analysis of the Authority's financial position as of December 31, 2025 and 2024, and other significant pertinent financial information.

The 2025 financial report continues to reflect the strong operating results of the Authority. The Authority has increased its net position by \$1,886,494 and \$904,596 for the years ended December 31, 2025 and 2024, respectively. This was the result of several factors, including:

- Overall revenues increased \$539,709, or 1.71%, in comparison to 2024.
- The Authority's tipping fee revenues exceeded budget by \$2,659,673. The Authority exceeded budget expectations for construction and demolition material, municipal solid waste, direct haul asbestos, and sludge.
- The Authority earned \$2,088,269 in recycling sales during 2025, which was \$334,322 less than 2024.
- Per its contract with Waste Management Renewable Energy to sell landfill gas and share in a Power Purchase Agreement, the Authority generated \$479,934 in revenue, which was \$166,003 more than 2024.
- The Authority sold carbon credits, resulting in \$754,645 of revenue during 2025.
- In 2025, the Authority processed recyclables for Oswego, Lewis, and Fulton Counties. The Authority earned \$955,244 in processing fees.
- In 2025 and 2024, the Authority undertook a landfill capping project that has resulted in approximately \$80,000 and \$1,600,000 in expenses, respectively.
- The Authority, once again, fully funded its closure and post-closure funds for the Ash Landfill and the Regional Landfill.

# Oneida-Herkimer Solid Waste Management Authority

## Management's Discussion and Analysis December 31, 2025 and 2024

### Financial Analysis

The statements of net position and the statements of revenues, expenses, and changes in net position, and other selected information, provide information to management for analysis and planning. These two statements report the Authority's net position and changes in net position.

**Table A-1  
Condensed Statements of Net Position**

	December 31,				
	2025	2025 vs. 2024	2024	2024 vs. 2023	2023
<b>ASSETS AND DEFERRED OUTFLOWS</b>					
Current assets	\$ 42,277,234	-2.83%	\$ 43,507,722	-2.25%	\$ 44,507,292
Noncurrent assets	58,701,811	0.60%	58,353,328	2.38%	56,995,113
<b>Total assets</b>	<u>100,979,045</u>		<u>101,861,050</u>		<u>101,502,405</u>
Deferred outflows	1,790,604	-29.43%	2,537,459	-7.16%	2,733,119
<b>Total assets and deferred outflows</b>	<u>\$ 102,769,649</u>		<u>\$ 104,398,509</u>		<u>\$ 104,235,524</u>
<b>LIABILITIES, DEFERRED INFLOWS, AND NET POSITION</b>					
Current liabilities	\$ 7,696,993	29.08%	\$ 5,962,879	18.42%	\$ 5,035,430
Long-term liabilities	8,487,051	-32.30%	12,535,881	-18.68%	15,415,660
<b>Total liabilities</b>	<u>16,184,044</u>	-12.51%	<u>18,498,760</u>	-9.55%	<u>20,451,090</u>
Deferred inflows	1,092,537	-52.36%	2,293,175	111.85%	1,082,456
Net investment in capital assets	48,843,828		46,788,033		45,269,759
Net position, restricted	1,654,510		1,437,261		1,105,625
Net position, unrestricted	34,994,730		35,381,280		36,326,594
<b>Total net position</b>	<u>85,493,068</u>	2.26%	<u>83,606,574</u>	1.09%	<u>82,701,978</u>
<b>Total liabilities, deferred inflows, and net position</b>	<u>\$ 102,769,649</u>	-1.56%	<u>\$ 104,398,509</u>	0.16%	<u>\$ 104,235,524</u>

Total assets have decreased \$523,360 since 2023, and long-term liabilities have decreased \$6,928,609, or 45%, during the same period principally due to scheduled payments on the Authority's long-term bonds.

Total net position has grown \$2.8 million since the end of 2023 as a result of favorable operations of the landfill, consistent waste tonnage, the diversification of revenues, and tight control over Authority expenses.

**Oneida-Herkimer  
Solid Waste Management Authority**

Management's Discussion and Analysis  
December 31, 2025 and 2024

**Financial Analysis (Continued)**

**Table A-2  
Condensed Statements of Revenues, Expenses, and  
Changes in Net Position**

	Years Ended December 31,				
	2025	2025 vs. 2024	2024	2024 vs. 2023	2023
Operating revenue	\$ 29,760,482	1.34%	\$ 29,367,108	4.30%	\$ 28,156,843
Nonoperating revenue	2,308,686	6.77%	2,162,351	4.49%	2,069,436
Total revenues	<u>32,069,168</u>	1.71%	<u>31,529,459</u>	4.31%	<u>30,226,279</u>
Depreciation expense	8,071,115	7.53%	7,505,883	23.68%	6,068,997
Other operating expense	22,023,230	-4.28%	23,008,054	-3.70%	23,891,581
Nonoperating expense	88,329	-20.37%	110,926	-21.50%	141,312
Total expenses	<u>30,182,674</u>	-1.44%	<u>30,624,863</u>	1.74%	<u>30,101,890</u>
Change in net position	1,886,494	108.55%	904,596	627.23%	124,389
NET POSITION, <i>beginning of year</i>	<u>83,606,574</u>	1.09%	<u>82,701,978</u>	0.15%	<u>82,577,589</u>
NET POSITION, <i>end of year</i>	<u>\$ 85,493,068</u>		<u>\$ 83,606,574</u>		<u>\$ 82,701,978</u>

The Authority's overall revenues increased 1.71%, or \$539,709, from 2024. The Authority's overall expenses decreased 1.44%, or \$442,189, from 2024.

**Budgetary Highlights**

The Authority's Board adopts an annual operating budget and a five-year capital plan after thorough review by the Audit Committee and the Finance Committee and a public hearing. Management periodically reviews the budget and informs the Board and the Finance Committee if it becomes apparent that the budget as adopted is not in line with actual revenues and expenditures. Variations from the budget are dealt with through budget transfers or amendments. Transfer amounts under \$5,000 are approved by the Treasurer of the Board. Those in excess of \$5,000 are approved by resolution of the full Board.

The 2025 and 2024 budgets are compared to actual results in Table A-3.

**Oneida-Herkimer  
Solid Waste Management Authority**

Management's Discussion and Analysis  
December 31, 2025 and 2024

**Budgetary Highlights (Continued)**

**Table A-3  
Condensed Statement of Revenues, Expenses,  
and Changes in Net Position vs. Budget**

	Year Ended December 31, 2025		
	Actual	Amended Budget	\$ Change
Operating revenue	\$ 29,760,482	\$ 28,456,350	\$ 1,304,132
Nonoperating revenue	2,308,686	1,843,650	465,036
Total revenues	<u>32,069,168</u>	<u>30,300,000</u>	<u>1,769,168</u>
Operating expenses			
Salaries, wages and benefits	7,944,518	8,824,408	(879,890)
Contractual services	8,030,593	8,045,590	(14,997)
Materials and supplies	2,099,406	2,698,950	(599,544)
Utilities	402,697	384,200	18,497
Repairs and maintenance	478,507	280,500	198,007
Host community benefits	749,690	749,000	690
Leachate disposal	650,625	239,500	411,125
Insurance	337,887	365,915	(28,028)
Depreciation	8,071,115	-	8,071,115
Change in post-closure accrual estimate	80,888	-	80,888
Debt service	-	1,934,215	(1,934,215)
Capital projects	-	190,000	(190,000)
Reserves	-	2,400,000	(2,400,000)
Contingency	-	440,386	(440,386)
Bad debts	204,530	254,860	(50,330)
Other operating expense	1,043,889	757,676	286,213
Nonoperating expense - interest	88,329	-	88,329
Total expenses	<u>30,182,674</u>	<u>27,565,200</u>	<u>2,617,474</u>
Change in net position	<u>\$ 1,886,494</u>	<u>\$ 2,734,800</u>	<u>\$ (848,306)</u>

**Oneida-Herkimer  
Solid Waste Management Authority**

Management's Discussion and Analysis  
December 31, 2025 and 2024

**Budgetary Highlights (Continued)**

	Year Ended December 31, 2024		
	Actual	Amended Budget	\$ Change
Operating revenue	\$ 29,367,108	\$ 27,403,850	\$ 1,963,258
Nonoperating revenue	2,162,351	1,577,150	585,201
Total revenues	<u>31,529,459</u>	<u>28,981,000</u>	<u>2,548,459</u>
Operating expenses			
Salaries, wages and benefits	7,783,565	8,359,141	(575,576)
Contractual services	7,884,613	7,856,736	27,877
Materials and supplies	2,073,671	2,410,650	(336,979)
Utilities	345,950	358,100	(12,150)
Repairs and maintenance	320,920	270,000	50,920
Host community benefits	748,638	747,000	1,638
Leachate disposal	774,043	216,500	557,543
Insurance	304,035	339,150	(35,115)
Depreciation	7,505,883	-	7,505,883
Change in post-closure accrual estimate	1,563,705	-	1,563,705
Debt service	-	1,888,585	(1,888,585)
Capital projects	-	274,000	(274,000)
Reserves	-	2,400,000	(2,400,000)
Contingency	-	645,378	(645,378)
Bad debts	254,557	252,010	2,547
Other operating expense	954,357	605,500	348,857
Nonoperating expense - interest	110,926	-	110,926
Total expenses	<u>30,624,863</u>	<u>26,622,750</u>	<u>4,002,113</u>
Change in net position	<u>\$ 904,596</u>	<u>\$ 2,358,250</u>	<u>\$ (1,453,654)</u>

**Oneida-Herkimer  
Solid Waste Management Authority**

Management's Discussion and Analysis  
December 31, 2025 and 2024

**Budgetary Highlights (Continued)**

To make an accurate comparison of actual expenditures to budget, the items discussed above, as well as principal payments on outstanding bonds, depreciation and amortization, and the acquisition of capital assets, need to be adjusted to allow for comparison with the 2025 and 2024 amended budgets. These adjustments are as follows:

	Years Ended December 31,	
	2025	2024
Change in net position	\$ 1,886,494	\$ 904,596
Add		
Depreciation expense	8,071,115	7,505,883
Drawdown equipment reserves	5,021,120	6,822,000
Deduct		
Scheduled principal payments made on bonds	(1,830,000)	(1,780,000)
Acquisition of capital assets	(8,303,306)	(8,106,620)
Budget surplus (deficit)	\$ 4,845,423	\$ 5,345,859

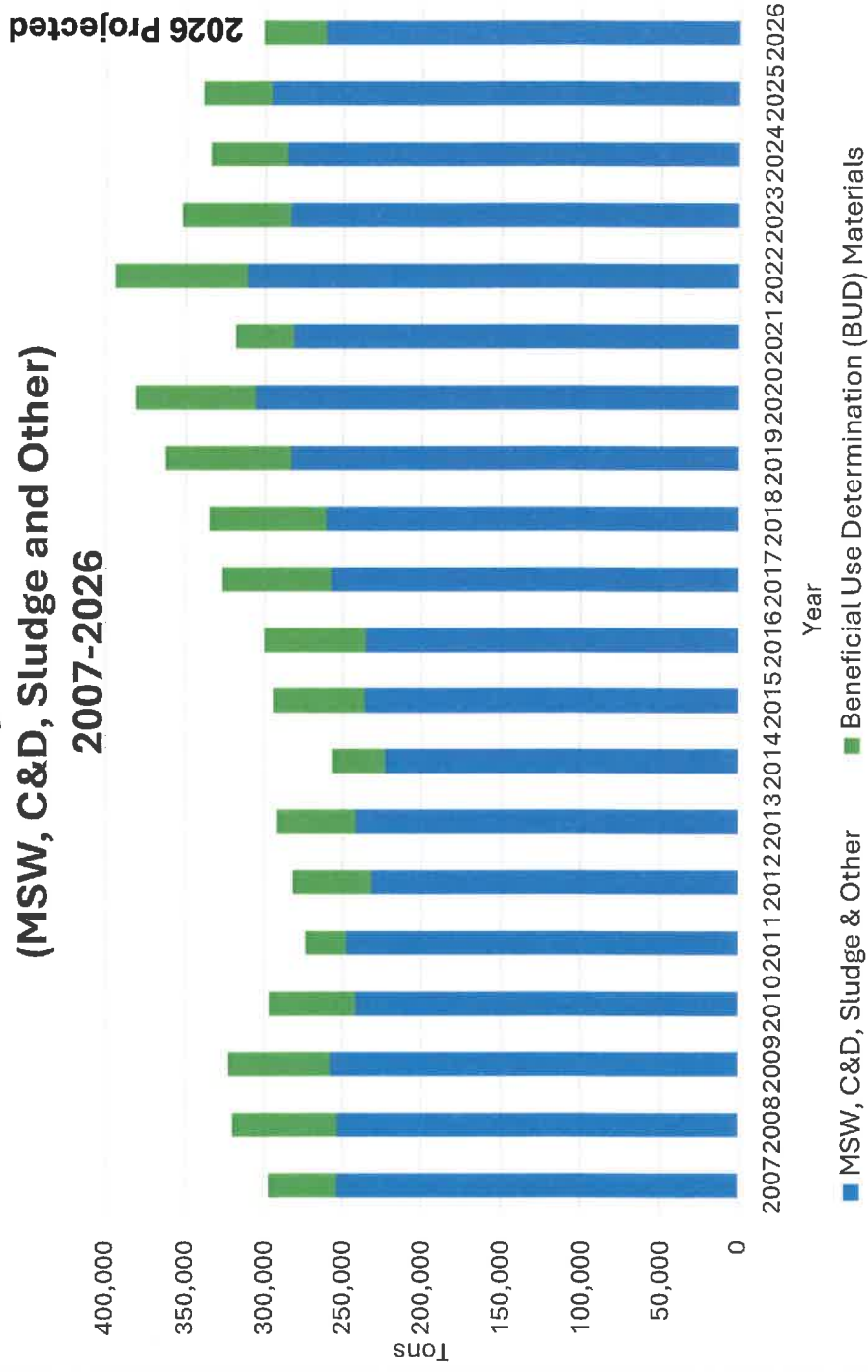
**Oneida-Herkimer  
Solid Waste Management Authority**

Management's Discussion and Analysis  
December 31, 2025 and 2024

**General Trends and Significant Events**

**ONEIDA-HERKIMER SOLID WASTE AUTHORITY  
All Non-Recyclable Solid Waste  
(MSW, C&D, Sludge and Other)**

**2007-2026**



# Oneida-Herkimer Solid Waste Management Authority

Management's Discussion and Analysis  
December 31, 2025 and 2024

## Flow Control

### ***United Haulers Assoc. Inc., et al. v. Oneida-Herkimer Solid Waste Management Authority, et al. - 95-CV-0516, U.S. Dist. Ct., N.D.N.Y., Mordue, J.***

In 1995, the Authority and the Counties were sued by six local waste hauling firms. They alleged, among other things, that the laws that require them to use specific facilities are in violation of the Commerce Clause of the U.S. Constitution. The laws are legislative acts of each of the Counties. Pursuant to certain Agreements made in May and December 1989 between the Authority and the Counties, the Authority is charged with the disposal of solid waste and recyclables in the Counties and with the administration of an integrated system of waste management in accordance with New York State law. The Local Laws operate to ensure the continuity of the integrated system.

During 2007, the case was finally and definitively decided.

The Oneida and Herkimer Counties Solid Waste Management Laws were upheld by the U.S. Supreme Court in a Decision issued April 30, 2007. The Decision written by Chief Justice John Roberts validates the integrated solid waste management system owned and operated by the Oneida-Herkimer Solid Waste Management Authority.

The Court recognized that local communities are entitled to develop the kinds of facilities and programs that meet their unique needs, and those local communities can set up a fee structure that encourages waste reduction, recycling, and detoxification.

## Capital Assets

At the end of 2025 and 2024, the Authority had \$49.3 million and \$49.2 million, respectively, invested in capital assets, net of accumulated depreciation, as indicated in Table A-4.

**Table A-4  
Capital Assets**

	December 31,				
	2025	2025 vs. 2024	2024	2024 vs. 2023	2023
Land	\$ 3,393,829	0.00%	\$ 3,393,829	0.00%	\$ 3,393,829
Land improvements	65,201,950	14.61%	56,891,911	0.44%	56,641,688
Buildings and improvements	30,003,302	2.97%	29,137,486	0.04%	29,125,265
Machinery and equipment	15,603,712	12.91%	13,819,226	5.06%	13,153,455
Vehicles	17,027,770	8.06%	15,757,224	10.70%	14,234,600
Office equipment	261,073	0.00%	261,073	4.12%	250,733
Right-of-use lease asset	361,661	100.00%	361,661	100.00%	-
	<u>131,853,297</u>	10.22%	<u>119,622,410</u>	2.42%	<u>116,799,570</u>
Less accumulated depreciation and amortization	82,597,701	9.64%	75,334,330	9.71%	68,668,619
Capital assets in service, net	<u>49,255,596</u>	11.22%	<u>44,288,080</u>	-7.98%	<u>48,130,951</u>
Construction in progress	<u>55,688</u>		<u>4,951,923</u>		<u>165,209</u>
Total capital assets, net	<u>\$ 49,311,284</u>	0.14%	<u>\$ 49,240,003</u>	1.95%	<u>\$ 48,296,160</u>

The Authority adopted a five-year capital plan with the passage of its annual budget. The five-year plan forecasts spending on capital projects between \$2,045,000 and \$5,995,000 per year. The funds for capital projects are covered by the system tipping fees and reserves.

**Oneida-Herkimer  
Solid Waste Management Authority**

Management's Discussion and Analysis  
December 31, 2025 and 2024

**Debt Administration**

The Authority had \$3,962,593 and \$5,792,593 in outstanding revenue bonds at December 31, 2025 and 2024, respectively. Although the Counties guarantee debt service payments in the event that the Authority defaults, the Authority is contractually obligated to set its rates to cover 100% of debt service and operating expenses. Since its inception, the Authority has always raised sufficient revenue to cover operating expenditures, capital purchases, and debt service payments. Because the U.S. Supreme Court affirmed the laws of the Counties and validated the Authority's system, the Authority has fostered an extensive working relationship with generators and haulers, and the Authority has significantly diversified its operations, management is confident that revenues will continue to be sufficient to maintain the integrated solid waste system without assistance from either county. The Authority has never requested a subsidy from the Counties.

**Final Comments**

The preceding report summarizes the financial activity for the Authority during 2025 and 2024. The management and staff of the Authority are happy to answer any other questions that may arise after reviewing this report. We can be reached as follows:

Phone: (315) 733-1224  
7:30 AM - 5:00 PM  
Website: [www.ohswa.org](http://www.ohswa.org)

***Management Staff***

Joshua J. Olbrys, Executive Director  
Joseph M. Artessa, Comptroller

**Oneida-Herkimer  
Solid Waste Management Authority**

Statements of Net Position

	December 31,	
	2025	2024
<b>ASSETS AND DEFERRED OUTFLOWS OF RESOURCES</b>		
<b>CURRENT ASSETS</b>		
Cash and cash equivalents	\$ 8,721,846	\$ 8,109,478
Investments	28,557,031	30,757,709
Receivables		
Trade, net	4,015,355	3,944,413
Accrued interest	286,603	267,087
Prepaid expenses	696,399	429,035
Total current assets	42,277,234	43,507,722
<b>NON-CURRENT ASSETS</b>		
Restricted assets		
Cash and cash equivalents	3,011,958	1,861,434
Investments	6,337,720	7,216,273
Accrued interest receivable	40,849	35,618
Capital assets, net	49,311,284	49,240,003
Total non-current assets	58,701,811	58,353,328
<b>DEFERRED OUTFLOWS OF RESOURCES</b>	1,790,604	2,537,459
	<b>\$ 102,769,649</b>	<b>\$ 104,398,509</b>

See accompanying Notes to Financial Statements.

**Oneida-Herkimer  
Solid Waste Management Authority**

Statements of Net Position (Continued)

LIABILITIES, DEFERRED INFLOWS OF RESOURCES, AND NET POSITION	December 31,	
	2025	2024
<b>CURRENT LIABILITIES</b>		
Current installments of revenue bonds	\$ 3,962,593	\$ 1,830,000
Current installments of lease liability	115,778	112,146
Accounts payable and accrued liabilities	2,597,567	3,072,485
Accrued interest payable	2,087	27,203
Unearned revenue	1,018,968	921,045
Total current liabilities	7,696,993	5,962,879
<b>LONG-TERM LIABILITIES</b>		
Revenue bonds, less current installments	-	3,962,593
Lease liability	89,288	205,066
Accrued closure and post-closure costs	4,035,942	4,018,379
Net pension liability	2,517,331	2,299,955
Accrued postemployment benefits	1,844,490	2,049,888
Total long-term liabilities	8,487,051	12,535,881
Total liabilities	16,184,044	18,498,760
<b>DEFERRED INFLOWS OF RESOURCES</b>	1,092,537	2,293,175
<b>NET POSITION</b>		
Net investment in capital assets	48,843,828	46,788,033
Restricted	1,654,510	1,437,261
Unrestricted	34,994,730	35,381,280
Total net position	85,493,068	83,606,574
	\$ 102,769,649	\$ 104,398,509

See accompanying Notes to Financial Statements.

**Oneida-Herkimer  
Solid Waste Management Authority**

Statements of Revenues, Expenses, and Changes in Net Position

	Years Ended December 31,	
	2025	2024
<b>OPERATING REVENUES</b>		
Tipping fees, net	\$ 18,757,029	\$ 18,069,595
Solid waste service charge, City of Utica	2,648,287	2,633,926
Refuse bag sales	2,780,522	2,688,930
Toter revenues	1,200,792	1,131,938
Recyclable sales	2,088,269	2,422,591
Carbon credit sales	754,645	919,258
Landfill gas sales	479,934	313,931
Miscellaneous	1,051,004	1,186,939
	<u>29,760,482</u>	<u>29,367,108</u>
<b>OPERATING EXPENSES</b>		
Salaries, wages and benefits	7,944,518	7,783,565
Contractual services	8,030,593	7,884,613
Materials and supplies	2,099,406	2,073,671
Utilities	402,697	345,950
Repairs and maintenance	478,507	320,920
Host community benefits	749,690	748,638
Leachate disposal	650,625	774,043
Insurance	337,887	304,035
Depreciation and amortization	8,071,115	7,505,883
Change in post-closure accrual estimate	80,888	1,563,705
Other	1,248,419	1,208,914
	<u>30,094,345</u>	<u>30,513,937</u>
<b>Operating loss</b>	<u>(333,863)</u>	<u>(1,146,829)</u>
<b>NONOPERATING REVENUES (EXPENSES)</b>		
Investment income	2,060,783	1,963,609
Interest expense	(88,329)	(110,926)
Operating grants	247,903	198,742
	<u>2,220,357</u>	<u>2,051,425</u>
<b>Change in net position</b>	<b>1,886,494</b>	<b>904,596</b>
<b>NET POSITION, <i>beginning of year</i></b>	<u>83,606,574</u>	<u>82,701,978</u>
<b>NET POSITION, <i>end of year</i></b>	<u><b>\$ 85,493,068</b></u>	<u><b>\$ 83,606,574</b></u>

See accompanying Notes to Financial Statements.

**Oneida-Herkimer  
Solid Waste Management Authority**

Statements of Cash Flows

	Years Ended December 31,	
	2025	2024
<b>CASH FLOWS PROVIDED (USED) BY OPERATING ACTIVITIES</b>		
Received from customers	\$ 29,787,463	\$ 29,223,590
Paid to suppliers and vendors	(15,010,323)	(14,690,673)
Paid to employees, including benefits	(8,386,323)	(7,642,386)
	6,390,817	6,890,531
<b>CASH FLOWS PROVIDED (USED) BY CAPITAL AND RELATED FINANCING ACTIVITIES</b>		
Payments of revenue bond principal	(1,830,000)	(1,780,000)
Interest paid	(113,445)	(112,477)
Proceeds from sale of capital assets	375,656	378,257
Payments on lease liability	(120,000)	(46,967)
Acquisition of capital assets	(8,303,306)	(8,106,620)
Operating grants and other revenues	247,903	198,742
	(9,743,192)	(9,469,065)
<b>CASH FLOWS PROVIDED (USED) BY INVESTING ACTIVITIES</b>		
Interest received	2,036,036	1,943,548
Proceeds from investment maturities	22,139,299	30,430,257
Purchase of investments	(19,060,068)	(28,482,997)
	5,115,267	3,890,808
<b>Net increase in cash and cash equivalents</b>	<b>1,762,892</b>	<b>1,312,274</b>
<b>CASH AND CASH EQUIVALENTS, <i>beginning of year</i></b>	<b>9,970,912</b>	<b>8,658,638</b>
<b>CASH AND CASH EQUIVALENTS, <i>end of year</i></b>	<b>\$ 11,733,804</b>	<b>\$ 9,970,912</b>

See accompanying Notes to Financial Statements.

**Oneida-Herkimer  
Solid Waste Management Authority**

Statements of Cash Flows (Continued)

	Years Ended December 31,	
	2025	2024
<b>CASH FLOWS PROVIDED (USED) BY OPERATING ACTIVITIES</b>		
Operating loss	\$ (333,863)	\$ (1,146,829)
Adjustments to reconcile operating loss to net cash provided (used) by operating activities		
Depreciation and amortization	8,071,115	7,505,883
Accretion of lease liability	7,854	2,518
Provision for bad debts	204,530	254,557
Gain on disposal of capital assets	(214,746)	(359,702)
Change in assets and liabilities		
Receivables	(275,472)	(408,060)
Prepaid expenses	(267,364)	123,776
Deferred outflows	746,855	195,660
Accounts payable and accrued liabilities	(474,918)	756,869
Unearned revenues	97,923	9,985
Deferred inflows	(1,200,638)	1,210,719
Accrued closure and post-closure costs	17,563	10,355
Net pension asset/liability	217,376	(825,350)
Accrued postemployment benefits	(205,398)	(439,850)
	<b>\$ 6,390,817</b>	<b>\$ 6,890,531</b>

See accompanying Notes to Financial Statements.

# Oneida-Herkimer Solid Waste Management Authority

Notes to Financial Statements  
December 31, 2025 and 2024

## Note 1. Organization and Summary of Significant Accounting Policies

### a. Nature of Business

The Oneida-Herkimer Solid Waste Management Authority, a component unit of Oneida County, New York (Authority), was created on September 1, 1988 as a public benefit corporation under New York State Public Authorities Law §2049, by the New York State Legislature with powers to construct, operate, and maintain solid waste management facilities for the benefit of Oneida and Herkimer Counties (Counties).

The Authority owns and operates 10 facilities: the Western Transfer Station (WTS), the Eastern Transfer Station (ETS), the Materials Recovery Facility (MRF), the Source-Separated Organics Processing Facility (SSO), the Green Waste Compost Site (GWC), the Household Hazardous Waste Facility (HHW), the Webb Transfer Station, the Regional Landfill Facility (RLF), the Land Clearing Debris Facility, and the Administration Building. It also owns one closed facility, the Ash Landfill (ALF) (closed during 1998).

### b. Basis of Accounting and Presentation of Financial Statements

The Authority's financial statements are prepared using the accrual basis in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP). The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

All activities of the Authority are accounted for within a single proprietary (enterprise) fund. Proprietary funds are used to account for operations that are: (a) financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

The accounting and financial reporting treatment applied to the Authority is determined by its measurement focus. The transactions of the Authority are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets, deferred outflows, liabilities and deferred inflows associated with the operations are included on the statements of net position.

Net position is classified as follows:

- Net investment in capital assets: Net investment in capital assets consists of capital assets, net of accumulated depreciation reduced by the net outstanding debt balances.
- Restricted net position: Restricted net position has externally placed constraints on use.
- Unrestricted net position: Unrestricted net position consists of assets, deferred outflows, liabilities and deferred inflows that do not meet the definition of "restricted net position" or "net investment in capital assets."

Revenues are recognized when earned, and expenses are recognized when incurred. The Authority distinguishes operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services in connection with the disposal of solid waste. The principal operating revenues of the Authority are charges to customers for user services.

**Oneida-Herkimer  
Solid Waste Management Authority**

Notes to Financial Statements  
December 31, 2025 and 2024

**Note 1. Organization and Summary of Significant Accounting Policies (Continued)**

*b. Basis of Accounting and Presentation of Financial Statements (Continued)*

Tipping fees are presented net of disposal fees incurred by the Authority in relation to the waste brought to the Authority's facilities from the City of Utica (City) and the Villages of Ilion, Frankfort, Herkimer, Mohawk, and Dolgeville (Villages) (see Notes 9a and b). Disposal fees totaled \$1,525,188 and \$1,504,722 for the years ended December 31, 2025 and 2024, respectively.

Operating expenses include the cost of personnel and contractual services, materials and supplies, utilities, change in post-closure accrual estimate, administrative expenses, depreciation on capital assets, and other costs related to solid waste administration.

All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

*c. Estimates*

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets, deferred outflows, liabilities and deferred inflows, and the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting year. Actual results could differ from those estimates.

*d. Fair Value Measurement*

The Authority reports certain assets at fair value, which is defined as the price that would be received to sell an asset in an orderly transaction between market participants on the measurement date.

*e. Cash and Cash Equivalents*

Cash and cash equivalents consist of cash deposits in banks and other short-term investments, whether unrestricted or restricted, with a maturity of three months or less from the date of purchase. Short-term investments consist of money market funds with underlying investments in obligations of the U.S. government and repurchase agreements.

New York State statutes authorize the Authority to maintain deposits with financial institutions and to invest in certificates of deposit; obligations of New York State, the U.S. government and its agencies; and repurchase agreements collateralized by U.S. obligations.

Cash deposits with financial institutions are either covered by the Federal Deposit Insurance Corporation (FDIC) or collateralized by securities held by the pledging bank's trust department in the Authority's name, or U.S. government and/or federal agency securities held by the Trustee. Cash equivalents in money market funds and investments are held in the Authority's name by their custodian and, therefore, not subject to custodial risk.

**Oneida-Herkimer  
Solid Waste Management Authority**

Notes to Financial Statements  
December 31, 2025 and 2024

**Note 1. Organization and Summary of Significant Accounting Policies (Continued)**

*f. Receivables, Net*

Trade receivables are carried at the original invoice amount less an estimate made for doubtful receivables based on a review of all outstanding amounts on a periodic basis. Management determines the allowance for doubtful accounts by identifying troubled accounts and using historical experience applied to an aging of accounts. The allowance for doubtful accounts was \$240,815 and \$291,145 at December 31, 2025 and 2024, respectively. Trade receivables are written off when deemed uncollectible. During 2025 and 2024, the Authority wrote off \$204,530 and \$254,557, respectively, of City user fees. Recoveries of trade receivables previously written off are recorded as a recovery of bad debt when received.

A trade receivable is considered to be past due if any portion of the receivable balance is outstanding for more than 30 days. Interest is charged on trade receivables that are outstanding for more than 30 days and is recognized as it is charged. After the receivable becomes past due, the accrual of interest continues until the receivable is written off or a payment agreement is reached with the customer.

*g. Capital Assets, Net*

Capital assets, net, are recorded at cost, except for contributed property and equipment, which are recorded at fair value. Expenditures for acquisitions, renewals, and betterments are capitalized, whereas maintenance and repair costs are expensed as incurred. The Authority uses a capitalization threshold of \$5,000 to analyze expenditures for capitalization. When equipment is retired or otherwise disposed of, the appropriate accounts are relieved of costs and accumulated depreciation, and any resultant gain or loss is credited or charged to income.

Depreciation is provided for in amounts sufficient to relate the cost of depreciable assets to operations over their estimated useful lives using the straight-line method. The estimated useful lives used in determining depreciation are as follows:

Plant	20 years
Machinery and equipment	3-20 years
Vehicles	5 years
Land improvements	15 years
RLF	10-50 years

Long-lived assets to be held and used are tested for recoverability whenever events or changes in circumstances indicate that the related carrying amount may not be recoverable. When required, impairment losses on assets to be held and used are recognized based on the excess of the asset's carrying amount over its fair value.

Constructed assets financed with the proceeds of tax-exempt debt (if those funds are externally restricted to finance the acquisitions of the asset or used to service the related debt) include capitalized interest to the extent that interest cost (including any related financing costs) over the asset construction period exceeds interest earned on related interest-bearing investments acquired with proceeds of the related tax-exempt borrowing.

*h. Bond Issuance Costs, Deferred Inflows, and Deferred Outflows*

Bond issuance costs, other than prepaid insurance costs, are expensed as incurred in the statements of revenues, expenses, and changes in net position.

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Notes to Financial Statements  
December 31, 2025 and 2024

**Note 1. Organization and Summary of Significant Accounting Policies (Continued)**

*h. Bond Issuance Costs, Deferred Inflows, and Deferred Outflows (Continued)*

Deferred outflows of resources are defined as a consumption of assets by the Authority that is applicable to a future reporting period. Deferred inflows of resources are defined as an acquisition of assets by the Authority that is applicable to a future reporting period. Deferred outflows of resources increase net position, similar to assets, and deferred inflows of resources decrease net position, similar to liabilities.

Deferred outflows and inflows include changes in assumptions related to the net pension liability (see Note 7) and other postemployment benefits (OPEB) (see Note 8).

The components of deferred outflows and inflows are as follows:

	December 31,	
	2025	2024
Deferred outflows of resources		
Net pension asset/liability-related	\$ 1,617,395	\$ 2,264,177
OPEB-related	173,209	273,282
	\$ 1,790,604	\$ 2,537,459
Deferred inflows of resources		
Net pension asset/liability-related	\$ 119,627	\$ 1,186,230
OPEB-related	972,910	1,106,945
	\$ 1,092,537	\$ 2,293,175

*i. Unearned Revenues*

Unearned revenues include billings in advance under contracts with the City and the Villages (see Note 9). Revenues are recognized as income in the period the related services are rendered.

*j. Accrued Closure and Post-Closure Monitoring Costs*

The Authority maintains the ALF, which reached full capacity at December 31, 1996, and the RLF, which began operating in late 2006. Based upon engineering estimates and actual usage, the RLF has a useful life of over 70 years. The Authority complies with the landfill closure and post-closure regulations of the New York State Department of Environmental Conservation (NYSDEC). At December 31, 2025 and 2024, the Authority accrued \$4,035,942 and \$4,018,379, respectively, for estimated closure and post-closure costs. The costs include equipment, final cover and post-closure monitoring and maintenance incurred near or after the date the Authority stops accepting waste. Due to changes in technology or changes in regulations, actual costs may be different from the current accrual.

In compliance with NYSDEC requirements, \$4,310,460 and \$4,285,022 in certificates of deposit and U.S. agency securities have been restricted by the Authority for this purpose at December 31, 2025 and 2024, respectively.

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Notes to Financial Statements  
December 31, 2025 and 2024

**Note 1. Organization and Summary of Significant Accounting Policies (Continued)**

*k. Tax Status*

The Authority is exempt from federal, state, and local income taxes.

*l. Subsequent Events*

The Authority has evaluated subsequent events for potential recognition or disclosure through March 5, 2026, the date the financial statements were available to be issued.

**Note 2. Restricted Assets**

In accordance with the terms of the Authority's bond indentures and requirements set by the NYSDEC, the use of certain Authority assets is restricted for specific purposes as summarized below:

	December 31,	
	2025	2024
Debt Service Reserve Fund		
Contingency fund to be utilized in case of default	\$ 2,027,260	\$ 2,027,260
Construction Projects Fund and Bond Redemption and Improvement Fund		
Additional capital expenditures that may be incurred by the Authority	1,135,000	1,135,000
Other Funds		
Restricted - debt service	1,672,814	1,630,425
Restricted - closure and post-closure monitoring costs	4,514,604	4,285,022
Accrued interest on restricted assets	40,849	35,618
	\$ 9,390,527	\$ 9,113,325

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Notes to Financial Statements  
December 31, 2025 and 2024

**Note 3. Investments**

Fair value of the Authority's investments and related maturities is as follows:

	December 31, 2025			
	Fair Value	Investment Maturities (by Years)		
		2026	2027-2031	2032-2036
Restricted investments				
U.S. Treasury bond state and local government series	\$ 2,027,260	\$ 2,027,260	\$ -	\$ -
U.S. Treasury notes	3,897,613	262,126	2,863,465	772,022
Federal agency securities	412,847	73,827	248,052	90,968
	<u>\$ 6,337,720</u>	<u>\$ 2,363,213</u>	<u>\$ 3,111,517</u>	<u>\$ 862,990</u>
Unrestricted investments				
Certificates of deposit	\$ 13,666,058	\$ 2,074,280	\$ 11,341,723	\$ 250,055
U.S. Treasury notes	14,890,973	2,310,829	10,877,474	1,702,670
	<u>\$ 28,557,031</u>	<u>\$ 4,385,109</u>	<u>\$ 22,219,197</u>	<u>\$ 1,952,725</u>
	December 31, 2024			
	Fair Value	Investment Maturities (by Years)		
		2025	2026-2030	2031-2035
Restricted investments				
U.S. Treasury bond state and local government series	\$ 2,676,155	\$ 648,895	\$ 2,027,260	\$ -
Certificates of deposit	1,377,576	1,377,576	-	-
Federal agency securities	3,162,542	793,986	1,766,090	602,466
	<u>\$ 7,216,273</u>	<u>\$ 2,820,457</u>	<u>\$ 3,793,350</u>	<u>\$ 602,466</u>
Unrestricted investments				
Certificates of deposit	\$ 10,988,871	\$ 3,209,048	\$ 7,779,823	\$ -
U.S. Treasury notes	19,768,838	9,962,832	9,806,006	-
	<u>\$ 30,757,709</u>	<u>\$ 13,171,880</u>	<u>\$ 17,585,829</u>	<u>\$ -</u>

*a. Credit Risk*

All of the Authority's investment-related deposits with financial institutions were either covered by FDIC insurance or fully collateralized by authorized investments of the pledging financial institution.

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Solid Waste Management Authority**

Notes to Financial Statements  
December 31, 2025 and 2024

**Note 3. Investments (Continued)**

*a. Credit Risk (Continued)*

The Authority's investment policy limits investments to time deposit accounts, certificates of deposit, obligations of the United States of America, obligations guaranteed by the United States of America, obligations of the State of New York, obligations of certain municipalities, schools districts, or other district corporations, obligations of public authorities, public housing authorities, urban renewal agencies and industrial development agencies that are authorized by New York State statutes, certifications of participation, and investments with agencies of the federal government. All of the Authority's investments had a credit rating of AA or higher by major rating agencies.

*b. Custodial Credit Risk*

Investments are exposed to custodial credit risk if the securities are uninsured, are not registered in the name of the government, and are held either by (a) the counterparty or (b) the counterparty's trust department or agent but not in the government's name. All of the Authority's investments are held under its name with the custodian.

*c. Interest Rate Risk*

The fair value of the Authority's fixed maturity investments fluctuates in response to changes in market interest rates. Fair values of interest rate-sensitive instruments may be affected by the creditworthiness of the issuer, prepayment options, the liquidity of the instrument, and other general market conditions. The Authority plans to hold its restricted investments to maturity, which minimizes the occurrence of loss on investments.

*d. Concentration of Credit Risk*

Concentration of credit risk is the risk of loss attributed to the Authority's investment in single issues. At December 31, 2025 and 2024, certificates of deposit held at two and four financial institutions accounted for approximately 39% and 33% of investments, respectively. All certificates of deposit are fully collateralized. At December 31, 2025 and 2024, U.S. Treasury notes held at two financial institutions accounted for approximately 54% and 52% of investments, respectively. No other issuer makes up more than 10% of the Authority's investment portfolio. Management of the Authority monitors the credit ratings associated with its underlying investments.

*e. Fair Value of Financial Instruments*

The framework for measuring fair value includes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets (Level 1) and the lowest priority to unobservable inputs (Level 3).

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets in active markets that the Authority has the ability to access.

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Notes to Financial Statements  
December 31, 2025 and 2024

**Note 3. Investments (Continued)**

*e. Fair Value of Financial Instruments (Continued)*

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets in active markets;
- Quoted prices for identical or similar assets in inactive markets;
- Inputs other than quoted prices that are observable for the asset; and
- Inputs that are derived principally from, or corroborated by, observable market data by correlation or other means.

If the asset has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset.

Level 3: Inputs to the valuation methodology are unobservable inputs and significant to the fair value measurement.

The fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following are descriptions of the valuation methodologies used for assets measured at fair value at December 31, 2025 and 2024:

- U.S. Treasury bond state and local government series: The fair value is determined by the bond trustee and cost approximates fair value.
- Certificates of deposits: Valued under a discounted cash flows approach that maximizes observable inputs, such as current yields of similar instruments, but includes adjustments for certain risks that may not be observable, such as credit and liquidity risks.
- Federal agency securities: Valued based on observable prices for the particular security, or when prices are not observable, the valuation is based on prices of comparable securities or the present value of expected future cash flows.
- U.S. Treasury notes: Valued at the quoted closing price reported in the active market in which the individual security is traded.

The methods described above may produce a fair value calculation that may not be reflective of future fair values. Furthermore, while the Authority believes that its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

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Notes to Financial Statements  
December 31, 2025 and 2024

**Note 3. Investments (Continued)**

*e. Fair Value of Financial Instruments (Continued)*

A summary of assets measured at fair value on a recurring basis is as follows:

	December 31, 2025			
	Level 1	Level 2	Level 3	Total
U.S. Treasury bond state and local government series	\$ -	\$ 2,027,260	\$ -	\$ 2,027,260
Certificates of deposit	-	13,666,058	-	13,666,058
Federal agency securities	-	412,847	-	412,847
U.S. Treasury notes	18,788,586	-	-	18,788,586
<b>Total investments</b>	<b>\$ 18,788,586</b>	<b>\$ 16,106,165</b>	<b>\$ -</b>	<b>\$ 34,894,751</b>

	December 31, 2024			
	Level 1	Level 2	Level 3	Total
U.S. Treasury bond state and local government series	\$ -	\$ 2,676,155	\$ -	\$ 2,676,155
Certificates of deposit	-	12,366,447	-	12,366,447
Federal agency securities	-	3,162,542	-	3,162,542
U.S. Treasury notes	19,768,838	-	-	19,768,838
<b>Total investments</b>	<b>\$ 19,768,838</b>	<b>\$ 18,205,144</b>	<b>\$ -</b>	<b>\$ 37,973,982</b>

**Note 4. Capital Assets, Net**

Capital assets, net, summarized by facility are as follows:

	December 31, 2025				
	MRF, GWC, and HHW	ETS and WTS	RLF	Other	Total
Capital assets not being depreciated					
Land	\$ -	\$ -	\$ 2,996,859	\$ 396,970	\$ 3,393,829
Construction in progress	55,688	-	-	-	55,688
Total capital assets not being depreciated	55,688	-	2,996,859	396,970	3,449,517
Capital assets being depreciated					
Land improvements	738,383	720,440	63,695,553	47,574	65,201,950
Buildings and improvements	8,461,491	14,086,966	7,061,905	392,940	30,003,302
Machinery and equipment	11,732,203	2,294,837	1,469,969	106,703	15,603,712
Vehicles	2,412,565	3,875,737	10,234,676	504,792	17,027,770
Office equipment	14,734	7,780	29,105	209,454	261,073
Right-of-use lease asset	361,661	-	-	-	361,661
	23,721,037	20,985,760	82,491,208	1,261,463	128,459,468
Less accumulated depreciation	16,311,560	13,589,637	51,616,987	1,079,517	82,597,701
Total capital assets being depreciated	7,409,477	7,396,123	30,874,221	181,946	45,861,767
<b>Total capital assets, net</b>	<b>\$ 7,465,165</b>	<b>\$ 7,396,123</b>	<b>\$ 33,871,080</b>	<b>\$ 578,916</b>	<b>\$ 49,311,284</b>

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Notes to Financial Statements  
December 31, 2025 and 2024

**Note 4. Capital Assets, Net (Continued)**

	December 31, 2024				
	MRF, GWC, and HHW	ETS and WTS	RLF	Other	Total
Capital assets not being depreciated					
Land	\$ -	\$ -	\$ 2,996,859	\$ 396,970	\$ 3,393,829
Construction in progress	1,090,079	-	3,861,844	-	4,951,923
Total capital assets not being depreciated	<u>1,090,079</u>	<u>-</u>	<u>6,858,703</u>	<u>396,970</u>	<u>8,345,752</u>
Capital assets being depreciated					
Land improvements	738,383	720,441	55,385,513	47,574	56,891,911
Buildings and improvements	8,304,910	13,460,891	6,978,745	392,940	29,137,486
Machinery and equipment	10,660,576	1,699,049	1,342,353	117,248	13,819,226
Vehicles	2,456,039	3,683,487	9,112,906	504,792	15,757,224
Office equipment	14,734	7,780	29,105	209,454	261,073
Right-of-use lease asset	361,661	-	-	-	361,661
	<u>22,536,303</u>	<u>19,571,648</u>	<u>72,848,622</u>	<u>1,272,008</u>	<u>116,228,581</u>
Less accumulated depreciation	14,999,439	12,473,323	46,836,993	1,024,575	75,334,330
Total capital assets being depreciated	<u>7,536,864</u>	<u>7,098,325</u>	<u>26,011,629</u>	<u>247,433</u>	<u>40,894,251</u>
Total capital assets, net	<u>\$ 8,626,943</u>	<u>\$ 7,098,325</u>	<u>\$ 32,870,332</u>	<u>\$ 644,403</u>	<u>\$ 49,240,003</u>

A summary of changes in the Authority's capital assets is as follows:

	Balance December 31, 2024	Additions	Retirements/ Disposals	Balance December 31, 2025
	Capital assets not being depreciated			
Land	\$ 3,393,829	\$ -	\$ -	\$ 3,393,829
Construction in progress	4,951,923	4,409,550	(9,305,785)	55,688
Total capital assets not being depreciated	<u>8,345,752</u>	<u>4,409,550</u>	<u>(9,305,785)</u>	<u>3,449,517</u>
Capital assets being depreciated				
Land improvements	56,891,911	8,310,039	-	65,201,950
Buildings and improvements	29,137,486	865,816	-	30,003,302
Machinery and equipment	13,819,226	1,868,785	(84,299)	15,603,712
Vehicles	15,757,224	2,154,901	(884,355)	17,027,770
Office equipment	261,073	-	-	261,073
Right-of-use lease asset	361,661	-	-	361,661
	<u>116,228,581</u>	<u>13,199,541</u>	<u>(968,654)</u>	<u>128,459,468</u>
Less accumulated depreciation	75,334,330	8,071,115	(807,744)	82,597,701
Total capital assets being depreciated	<u>40,894,251</u>	<u>5,128,426</u>	<u>(160,910)</u>	<u>45,861,767</u>
Total capital assets, net	<u>\$ 49,240,003</u>	<u>\$ 9,537,976</u>	<u>\$ (9,466,695)</u>	<u>\$ 49,311,284</u>

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Solid Waste Management Authority**

Notes to Financial Statements  
December 31, 2025 and 2024

**Note 4. Capital Assets, Net (Continued)**

	Balance December 31, 2023	Additions	Retirements/ Disposals	Balance December 31, 2024
<b>Capital assets not being depreciated</b>				
Land	\$ 3,393,829	\$ -	\$ -	\$ 3,393,829
Construction in progress	165,209	4,786,714	-	4,951,923
Total capital assets not being depreciated	<u>3,559,038</u>	<u>4,786,714</u>	<u>-</u>	<u>8,345,752</u>
<b>Capital assets being depreciated</b>				
Land improvements	56,641,688	250,223	-	56,891,911
Buildings and improvements	29,125,265	12,221	-	29,137,486
Machinery and equipment	13,153,455	1,008,992	(343,221)	13,819,226
Vehicles	14,234,600	2,038,130	(515,506)	15,757,224
Office equipment	250,733	10,340	-	261,073
Right-of-use lease asset	-	361,661	-	361,661
	<u>113,405,741</u>	<u>3,681,567</u>	<u>(858,727)</u>	<u>116,228,581</u>
Less accumulated depreciation	68,668,619	7,505,883	(840,172)	75,334,330
Total capital assets being depreciated	<u>44,737,122</u>	<u>(3,824,316)</u>	<u>(18,555)</u>	<u>40,894,251</u>
Total capital assets, net	<u>\$ 48,296,160</u>	<u>\$ 962,398</u>	<u>\$ (18,555)</u>	<u>\$ 49,240,003</u>

**Note 5. Revenue Bonds**

A summary of changes in the Authority's Environmental Facilities Corporation (EFC) revenue bonds is as follows:

	2015 EFC Revenue Bonds
Balance, December 31, 2023	\$ 7,572,593
Additions	-
Reductions	(1,780,000)
Balance, December 31, 2024	<u>5,792,593</u>
Additions	-
Reductions	(1,830,000)
Balance, December 31, 2025	<u>\$ 3,962,593</u>

The New York State EFC State Clean Water and Drinking Water Revolving Funds Revenue Bonds were originally issued in 2006 at \$33,396,675 to finance certain improvements to the Authority's landfill located in the Town of Ava, New York and to refinance certain outstanding indebtedness of the Authority. The bonds were refunded in 2015.

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Notes to Financial Statements  
December 31, 2025 and 2024

**Note 5. Revenue Bonds (Continued)**

Principal installments are payable annually on April 1 through 2026. Interest is payable semiannually at interest rates ranging from 4.54% to 4.77%, gross of the subsidy credit and the refunding benefit. The Authority receives a subsidy credit and a refunding benefit toward its annual debt service cost and is charged an annual administrative fee by the EFC. The Authority received a subsidy credit of \$63,167 and \$103,960 for the years ended December 31, 2025 and 2024, respectively, and a refunding benefit of \$74,953 and \$119,836, respectively.

Certain assets and all revenues of the Authority are pledged as collateral for the bonds. In addition, the Counties guarantee debt service payments by means of the Solid Waste Management Agreement between the Authority and the Counties.

The remaining principal and interest of \$3,962,593 and \$94,488, respectively, is due during 2026. EFC interest is reported gross of the subsidy credit and the refunding benefit, which will be \$158,141 during 2026.

**Note 6. Leases**

In May 2024, the Authority entered into a three-year lease for equipment and related software at the MRF, commencing in November 2024. The initial lease liability and the intangible lease asset were \$344,694 and \$361,661, respectively. The Authority is required to make annual payments of \$120,000 in equal quarterly installments. The useful life of the equipment and related software exceeds the life of this lease. The intangible lease asset is amortized on a straight-line basis over the term of the lease.

Future maturities of the lease are as follows:

	Principal	Interest	Total
Year ending December 31,			
2026	\$ 115,778	\$ 4,222	\$ 120,000
2027	89,288	712	90,000
	\$ 205,066	\$ 4,934	\$ 210,000

**Note 7. New York State and Local Employees' Retirement System**

*a. Plan Description and Benefits Provided*

The Authority participates in the New York State and Local Employees' Retirement System (System), a cost-sharing, multiple-employer retirement system. The System provides retirement benefits as well as death and disability benefits. The net position of the System is held in the New York State Common Retirement Fund (Fund), which was established to hold all net assets and record changes in plan net position allocated to the System. The Comptroller of the State of New York (Comptroller) serves as the trustee of the Fund and is the administrative head of the System. System benefits are established under the provisions of the New York State Retirement and Social Security Law. Once a public employer elects to participate in the System, the election is irrevocable. The New York State Constitution provides that pension membership is a contractual relationship, and plan benefits cannot be diminished or impaired. Benefits can be changed for future members only by enactment of a New York State statute.

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Notes to Financial Statements  
December 31, 2025 and 2024

**Note 7. New York State and Local Employees' Retirement System (Continued)**

*a. Plan Description and Benefits Provided (Continued)*

The System is included in the State of New York's financial report as a pension trust fund. That report, including information with regard to benefits provided, may be found at <https://www.osc.state.ny.us/retire/publications/index.php> or obtained by writing to the New York State and Local Employees' Retirement System, 110 State Street, Albany, NY 12244.

*b. Contributions*

The System is noncontributory, except for employees who joined after July 27, 1976 and contribute 3% of their salary for the first 10 years of membership and employees who joined on or after January 1, 2010 and generally contribute 3% of their salary for their entire length of service.

Under the authority of the System, the Comptroller annually certifies the actuarially determined rates expressly used in computing the employers' contributions based on salaries paid during the System's fiscal year ending March 31. The Authority's contributions for the current year and two preceding years were equal to 100% of the required contributions and were as follows:

Year ended December 31,		
2025	\$	705,810
2024		616,335
2023		505,054

*c. Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions*

At December 31, 2025 and 2024, the Authority reported a liability of \$2,517,331 and \$2,299,955, respectively, for its proportionate share of the net pension liability. The net pension liability was measured as of March 31, 2025 and 2024, respectively, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of those dates. The Authority's proportion of the net pension liability was based on a projection of the Authority's long-term share of contributions to the pension plan relative to the projected contributions of all participating members, actuarially determined.

At December 31, 2025 and 2024, the Authority's proportion was .0146820% and 0.0156204%, respectively.

For the years ended December 31, 2025 and 2024, the Authority recognized pension expense of \$571,169 and \$1,030,590, respectively.

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Notes to Financial Statements  
December 31, 2025 and 2024

**Note 7. New York State and Local Employees' Retirement System (Continued)**

*c. Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions (Continued)*

The Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	December 31, 2025		December 31, 2024	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 624,819	\$ 29,473	\$ 740,814	\$ 62,714
Changes in assumptions	105,572	-	869,561	-
Net difference between projected and actual investment earnings on pension plan investments	197,503	-	-	1,123,516
Changes in proportion and differences between employer contributions and proportionate share of contributions	92,340	90,154	124,444	-
Employer contributions subsequent to the measurement date	597,161	-	529,358	-
Total	<u>\$ 1,617,395</u>	<u>\$ 119,627</u>	<u>\$ 2,264,177</u>	<u>\$ 1,186,230</u>

Authority contributions subsequent to the measurement date are recognized as a reduction of the net pension liability in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year ending December 31,	
2026	\$ 449,855
2027	654,266
2028	(207,746)
2029	4,232
	<u>900,607</u>
	<u>\$ 900,607</u>

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Notes to Financial Statements  
December 31, 2025 and 2024

**Note 7. New York State and Local Employees' Retirement System (Continued)**

*d. Actuarial Assumptions*

The total pension liability at March 31, 2025 and 2024 was determined by using actuarial valuations as of April 1, 2024 and 2023, respectively, with updated procedures used to roll forward the total pension liability to March 31, 2025 and 2024, respectively. The actuarial valuations used the following actuarial assumptions, which are consistent from year to year, except as noted:

Actuarial Cost Method	Entry age normal
Inflation Rate	2.9%
Salary Scale	4.3% (2024) and 4.4% (2023), indexed by service
Investment Rate of Return	5.9% compounded annually, net of expenses
Cost-of-Living Adjustment	1.5% annually
Decrement	Based on FY 2015-2020 experience
Mortality Improvement	Society of Actuaries' Scale MP-2021

The long-term expected rate of return on pension plan investments was determined using a building block method in which best estimate ranges of expected future real rates of return (expected returns, net of investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the target asset allocation as of March 31, 2025 are summarized below:

Asset Type	Target Allocation	Long-Term Expected Real Rate
Domestic equity	25.0%	3.54%
International equity	14.0%	6.57%
Private equity	15.0%	7.25%
Real estate	12.0%	4.95%
Opportunistic/absolute return strategies	3.0%	5.25%
Credit	4.0%	5.40%
Real assets	4.0%	5.55%
Fixed income	22.0%	2.00%
Cash	1.0%	0.25%
	<u>100.0%</u>	

**Oneida-Herkimer  
Solid Waste Management Authority**

Notes to Financial Statements  
December 31, 2025 and 2024

**Note 7. New York State and Local Employees' Retirement System (Continued)**

*e. Discount Rate*

The discount rate used to calculate the total pension liability was 5.9% at December 31, 2025 and 2024. The projection of cash flows used to determine the discount rate assumes that contributions from plan members will be made at the current contribution rates and contributions from employers will be made at statutorily required rates, actuarially determined. Based upon the assumptions, the System's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

*f. Sensitivity of the Proportionate Share of the Net Pension Liability to the Discount Rate Assumption*

The following presents the Authority's proportionate share of the net pension liability at December 31, 2025, calculated using the discount rate of 5.9%, as well as what the Authority's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is one percentage point lower (4.9%) or one percentage point higher (6.9%) than the current rate:

	1% Decrease (4.9%)	Current Discount (5.9%)	1% Increase (6.9%)
Authority's proportionate share of the net pension liability (asset)	\$ 7,285,473	\$ 2,517,331	\$ (1,464,071)

*g. Pension Plan Fiduciary Net Position*

The components of the current-year net pension liability of the System were as follows (dollars in thousands):

	March 31,	
	2025	2024
Employers' total pension liability	\$ 247,600,239	\$ 240,696,851
Plan net position	(230,454,512)	(225,972,801)
Employers' net pension liability	\$ 17,145,727	\$ 14,724,050
Ratio of plan net position to the employers' total pension liability	93.08%	93.88%

**Note 8. Other Postemployment Benefits**

The Authority provides health care benefits for eligible retired employees comprising a 50% monthly premium contribution toward their health insurance costs. Eligible retirees may also have a spouse and dependents covered at the retired employees' expense. Health care benefits are provided through insurance companies whose premiums are based on the benefits provided.

**Oneida-Herkimer  
Solid Waste Management Authority**

Notes to Financial Statements  
December 31, 2025 and 2024

**Note 8. Other Postemployment Benefits (Continued)**

The benefit plan is administered and accounted for as a single-employer defined benefit plan. A summary of active employees and retired employees covered under this benefit plan is as follows:

	December 31,	
	2025	2024
Actives	14	14
Retirees and survivors	10	10
Total	24	24

The contribution requirements of benefit plan members and the Authority are established pursuant to applicable collective bargaining and employment agreements. The required rates of the employer and the members may vary depending on the applicable agreement. The Authority is not required to fund the benefit plan other than the pay-as-you-go amount necessary to provide current benefits to retirees. For the years ended December 31, 2025 and 2024, the Authority paid \$124,586 and \$93,623, respectively, on behalf of the plan members. The benefit plan does not issue a stand-alone financial report since there are no assets legally segregated for the sole purpose of paying benefits under the benefit plan.

*a. OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB*

At December 31, 2025 and 2024, the Authority reported a liability of \$1,844,490 and \$2,049,888, respectively, for its OPEB liability. The OPEB liability was measured as of January 1, 2025 by an actuarial valuation as of that date. For the years ended December 31, 2025 and 2024, the Authority recognized OPEB gain of \$239,360 and \$81,830, respectively. The Authority reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following sources:

	December 31, 2025		December 31, 2024	
	Deferred Outflows of Resources	Deferred Inflows of Resources	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ -	\$ 295,015	\$ -	\$ 449,314
Changes in assumptions or other inputs	48,006	677,895	148,696	657,631
Employer contributions subsequent to the measurement date	125,203	-	124,586	-
	\$ 173,209	\$ 972,910	\$ 273,282	\$ 1,106,945

**Oneida-Herkimer  
Solid Waste Management Authority**

Notes to Financial Statements  
December 31, 2025 and 2024

**Note 8. Other Postemployment Benefits (Continued)**

*a. OPEB Liabilities, OPEB Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to OPEB (Continued)*

Authority contributions subsequent to the measurement date are recognized as a reduction of the OPEB liability in the subsequent year. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense as follows:

Year ending December 31,		
2026	\$	(208,647)
2027		(233,705)
2028		(192,118)
2029		(161,677)
2030		(99,859)
2031 and thereafter		(28,898)
		(28,898)
Total	\$	(924,904)

*b. Actuarial Assumptions*

The total OPEB liability was determined using the following actuarial assumptions, which are consistent from year to year, except as noted:

Valuation Date	January 1, 2024
Measurement Date	January 1, 2025
Reporting Date	December 31, 2025
Actuarial Cost Method	Entry Age Normal - Level Percent of Pay
Discount Rate	
2025	4.08%
2024	3.26%
Health Care Cost Trend Rates	Society of Actuaries' Long-Run Medical Cost Trend Model
Salary Scale	3.50%
Inflation	2.70%
Mortality	PUB-2010 Mortality Table for healthy retirees: sex-distinct, job category-specific, headcount-weighted, and adjusted for mortality improvements with Scale MP-2021 mortality improvement scale on a generational basis

**Oneida-Herkimer  
Solid Waste Management Authority**

Notes to Financial Statements  
December 31, 2025 and 2024

**Note 8. Other Postemployment Benefits (Continued)**

*c. Schedule of Changes in Net OPEB Liability*

	December 31,	
	2025	2024
Beginning of year	\$ 2,049,888	\$ 2,489,738
Charges for the year		
Service cost	54,901	57,494
Interest	66,585	93,016
Differences between expected and actual experience	-	(331,204)
Changes in assumptions and other inputs	(202,298)	(165,533)
Benefit payments	(124,586)	(93,623)
Net changes	(205,398)	(439,850)
End of year	\$ 1,844,490	\$ 2,049,888

*d. Sensitivity of the Employer's Proportionate Share of the Net OPEB Liability to Changes in the Health Care Trend Rate and Discount Rate*

The following presents the OPEB liability of the plan as of December 31, 2025, calculated using the current health care cost trend rate, as well as what the OPEB liability would be if it were calculated using a health care cost trend rate that is one percentage point lower or one percentage point higher than the current rate:

	1% Decrease	Current Trend Rate	1% Increase
Authority's proportionate share of the OPEB liability	\$ 1,601,961	\$ 1,844,490	\$ 2,151,756

The following presents the OPEB liability of the plan as of December 31, 2025, calculated using the discount rate of 4.08 %, as well as what the OPEB liability would be if it were calculated using a discount rate that is one percentage point lower (3.08%) or one percentage point higher (5.08%) than the current rate:

	1% Decrease (3.08%)	Current Discount Rate (4.08%)	1% Increase (5.08%)
Authority's proportionate share of the OPEB liability	\$ 2,095,966	\$ 1,844,490	\$ 1,638,757

**Oneida-Herkimer  
Solid Waste Management Authority**

Notes to Financial Statements  
December 31, 2025 and 2024

**Note 9. Commitments, Contingencies, Risks, and Uncertainties**

*a. City Contract*

The Authority maintains a contract with the City through March 31, 2033 to provide for the collection of waste and recyclables and associated billing throughout the City. In accordance with the contract, and in recognition of the City being host to the Recycling Center, the ETS, and the GWC, the Authority pays the City Host Community Benefits of \$1 per ton for all materials delivered to those facilities as long as the Authority uses the ETS for the transport of waste out of the region, with a guaranteed minimum of \$100,000 per year. The Authority made Host Community Benefit payments in the amount of \$212,946 and \$213,323 during the years ended December 31, 2025 and 2024, respectively. There was \$51,308 and \$51,848 due to the City at December 31, 2025 and 2024, respectively, which is included in accounts payable and accrued liabilities.

Under the agreement, the Authority receives the City's solid waste service charge revenue to cover the costs of waste removal and the revenues generated from the sale of refuse bags to residents used to dispose of residential waste. For the years ended December 31, 2025 and 2024, the cost of waste removal was \$4,517,325 and \$4,623,393, respectively, offset by solid waste service charge revenues of \$2,648,287 and \$2,633,926, respectively, and refuse bag sales of \$2,162,055 and \$2,116,917, respectively.

*b. Village Contracts*

The Authority and the Villages entered into separate agreements for the coordination of waste and recyclables collection, which expire at various times between September 2025 and January 2030. The Authority provides the coordination services for annual fees of between \$4,000 and \$8,000.

The Authority receives revenue from the sale of refuse bags to residents used to dispose of residential waste and from the rental of totes to village residences. These revenues are then applied to the fees for delivery of waste to the Authority's transfer stations, waste collection, and the purchase of refuse bags.

In the event that revenues do not cover expenses related to this contract, the Villages will increase fees for refuse bags and tote rentals to cover future losses. For the years ended December 31, 2025 and 2024, the cost of waste removal was \$1,829,380 and \$1,699,795, respectively, offset by refuse bag sales of \$618,467 and \$572,013, respectively, and tote rental fees of \$1,200,792 and \$1,131,938, respectively.

*c. Sale of Climate Reserve Tonnes*

The Authority participates in the sale of Climate Reserve Tonnes (carbon credits) on established carbon-credit exchanges, where pricing is based on prevailing market conditions. For the years ended December 31, 2025 and 2024, \$754,645 and \$919,258, respectively, was earned related to the sale of carbon credits..

*d. Landfill Gas and Facilities Site Lease and Landfill Gas Purchase Agreement*

The Authority has entered into an agreement with a third party (Lessee) that provides for the Lessee to construct, own, and operate an electric generation facility on property adjacent to the Authority's landfill and gas extraction facilities. All landfill gas generated at the landfill is purchased by the Lessee, which makes payments to the Authority based on the electricity generated and the electricity sold. The agreement continues for 10 years after the commercial operation date (May 2012), at which point there is an option for two additional five-year renewals. For the years ended December 31, 2025 and 2024, \$479,934 and \$313,931, respectively, was earned related to the sale of landfill gas.

**Oneida-Herkimer  
Solid Waste Management Authority**

Notes to Financial Statements  
December 31, 2025 and 2024

**Note 9. Commitments, Contingencies, Risks, and Uncertainties (Continued)**

*d. Landfill Gas and Facilities Site Lease and Landfill Gas Purchase Agreement (Continued)*

In 2024, the Authority entered into a Gas Rights and Development Agreement with a third party whereby the Authority will receive minimum royalty payments each year for the collection and sale of landfill gas. The agreement, which is expected to commence in 2027, will grant a lease of land owned by the Authority at its landfill to the third party.

*e. Host Community Benefit Agreements*

In connection with the operation of the RLF, the Authority has entered into various long-term agreements with certain municipalities impacted by the RLF. The agreements generally provide for minimum payments to the municipalities for a period of 25 years and contain provisions for additional or reduced payments in the event that accepted tonnage varies from contractually stated amounts. Host Community Benefit expense was \$465,000 in 2025 and 2024, respectively.

*f. Intergovernmental Recycling Agreements*

The Authority entered into an intergovernmental agreement with three counties whereby the Authority accepts, processes, and markets residential recyclable materials from the various counties. The agreements provide for fixed, per-ton payments to the Authority through December 31, 2028 for Oswego County, December 31, 2026 for Fulton County and December 31, 2027 for Lewis County. Amounts received by the Authority from the sale of the recycled material are credited back to the counties using monthly averages received by the Authority from the sale of all recyclable commodities. Recyclable sales are reported net of amounts credited to the counties under these agreements. Processing fees for 2025 and 2024 were \$955,244 and \$941,416, respectively.

*g. Litigation*

The Authority is involved in certain suits and claims arising from a variety of sources. It is the opinion of management and counsel that the liabilities that may arise from such actions would not result in losses that would materially affect the financial position of the Authority or the results of its operations.

*h. Environmental Risks*

Certain facilities are subject to federal, state, and local regulations relating to the discharge of materials into the environment. Compliance with these provisions has not had, nor does the Authority expect such compliance to have, any material effect upon the capital expenditures or financial condition of the Authority. The Authority believes that its current practices and procedures for control and disposition of regulated waste comply with applicable federal, state, and local requirements.

**Note 10. Accounting Standards Issued But Not Yet Implemented**

GASB Statement No. 103, *Financial Reporting Model Improvements*. This statement improves key components of the financial reporting model, including a reiteration of the Management Discussion and Analysis requirements, description and presentation requirements for unusual or infrequent items, definitions of nonoperating revenues and expenses, major component unit presentation requirements, and the requirement that budgetary comparison information be presented as required supplementary information versus a statement. The requirements of this statement are effective for fiscal years beginning after June 15, 2025.

**Oneida-Herkimer  
Solid Waste Management Authority**

Notes to Financial Statements  
December 31, 2025 and 2024

**Note 10. Accounting Standards Issued But Not Yet Implemented (Continued)**

GASB Statement No. 104, *Disclosure of Certain Capital Assets*. This statement establishes requirements for certain types of capital assets to be disclosed separately in the capital assets note disclosures required by GASB Statement No. 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*. It also establishes disclosure requirements for capital assets held for sale, including disclosures relating to debt for which the capital assets held for sale are pledged as collateral. The requirements of this statement are effective for fiscal years beginning after June 15, 2025.

Management has not estimated the extent of the potential impact of these statements on the Authority's financial statements.

# Oneida-Herkimer Solid Waste Management Authority

## Required Supplementary Information Schedule of Proportionate Share of the Net Pension Liability

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Authority's proportion of the net pension (asset) liability	0.0146820%	0.0156204%	0.0145742%	0.0145149%	0.0144157%	0.0143403%	0.0145098%	0.0143100%	0.0141586%	0.0148470%
Authority's proportionate share of the net pension (asset) liability	\$ 2,517,331	\$ 2,299,955	\$ 3,125,305	\$ (1,166,531)	\$ 14,354	\$ 3,797,385	\$ 1,028,066	\$ 481,847	\$ 1,330,098	\$ 2,276,688
Authority's covered-employee payroll	\$ 5,062,732	\$ 4,873,481	\$ 4,990,165	\$ 4,575,207	\$ 4,458,927	\$ 4,267,962	\$ 4,100,777	\$ 4,064,975	\$ 3,636,397	\$ 3,695,136
Authority's proportionate share of the net pension (asset) liability as a percentage of its covered-employee payroll	49.72%	47.19%	62.63%	25.93%	0.32%	88.97%	25.07%	11.36%	34.67%	61.61%
Plan fiduciary net position as a percentage of the total pension liability	83.08%	93.88%	90.76%	103.65%	99.95%	86.39%	96.30%	98.20%	94.70%	97.90%
The following is a summary of changes in assumptions:										
Inflation	2.90%	2.90%	2.90%	2.70%	2.70%	2.50%	2.50%	2.50%	2.50%	2.50%
Salary increases	4.30%	4.40%	4.40%	4.40%	4.40%	4.20%	4.20%	3.80%	3.80%	3.80%
Cost-of-living adjustments	1.50%	1.50%	1.40%	1.40%	1.40%	1.30%	1.30%	1.30%	1.30%	1.30%
Investment rate of return	5.90%	5.90%	5.90%	5.90%	5.90%	6.80%	7.00%	7.00%	7.00%	7.00%
Discount rate	5.90%	5.90%	5.90%	5.90%	5.90%	6.80%	7.00%	7.00%	7.00%	7.00%
Society of Actuaries' mortality scale	MP-2021	MP-2021	MP-2021	MP-2020	MP-2020	MP-2018	MP-2018	MP-2014	MP-2014	MP-2014

See Independent Auditor's Report.

# Oneida-Herkimer Solid Waste Management Authority

## Required Supplementary Information Schedule of Local Government Pension Contributions

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Contractually required contribution	\$ 705,810	\$ 616,335	\$ 505,054	\$ 694,977	\$ 598,541	\$ 567,018	\$ 571,218	\$ 549,859	\$ 540,463	\$ 558,657
Contributions in relation to the contractually required contribution	\$ 705,810	\$ 616,335	\$ 505,054	\$ 694,977	\$ 598,541	\$ 567,018	\$ 571,218	\$ 549,859	\$ 540,463	\$ 558,657
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Authority's covered-employee payroll	\$ 5,062,732	\$ 4,873,481	\$ 4,990,165	\$ 4,575,207	\$ 4,458,927	\$ 4,267,962	\$ 4,100,777	\$ 4,064,975	\$ 3,836,397	\$ 3,695,136
Contribution as a percentage of covered-employee payroll	13.94%	12.65%	10.12%	15.19%	13.42%	13.29%	13.93%	13.53%	14.09%	15.12%

See Independent Auditor's Report.

**Oneida-Herkimer  
Solid Waste Management Authority**

Required Supplementary Information  
Schedule of Other Postemployment Benefits Liability

	2025	2024	2023	2022	2021	2020	2019	2018
Beginning of year	\$ 2,049,888	\$ 2,489,738	\$ 3,018,721	\$ 3,192,658	\$ 2,378,044	\$ 2,387,667	\$ 2,537,410	\$ 2,365,128
Charges for the year								
Service cost	54,901	57,494	95,391	110,652	73,448	57,809	72,019	67,811
Interest	66,585	93,016	63,405	69,437	66,627	98,953	88,718	91,554
Changes to benefit terms	-	-	-	-	494,303	-	-	-
Differences between expected and actual experience	-	(331,204)	-	(150,562)	-	(498,831)	-	(254,514)
Changes in assumptions and other inputs	(202,298)	(165,533)	(615,344)	(147,541)	219,837	396,388	(249,668)	289,164
Benefit payments	(124,586)	(93,623)	(72,435)	(55,923)	(39,601)	(63,942)	(60,812)	(21,733)
Net changes	(205,398)	(439,850)	(528,983)	(173,937)	814,614	(9,623)	(149,743)	172,282
End of year	\$ 1,844,490	\$ 2,049,888	\$ 2,489,738	\$ 3,018,721	\$ 3,192,658	\$ 2,378,044	\$ 2,387,667	\$ 2,537,410
Covered payroll	\$ 1,200,844	\$ 1,124,061	\$ 1,231,940	\$ 1,262,913	\$ 1,463,987	\$ 1,451,516	\$ 1,407,237	\$ 1,299,431
OPEB liability as a percentage of covered payroll	153.60%	182.36%	202.10%	239.03%	218.08%	163.83%	169.67%	195.27%

The following is a summary of changes in assumptions:

	Society of Actuaries' Long-Run Medical Cost Trend Model
Health care cost trend rates	3.50%
Salary increases	2.70%
Inflation rate	4.08%
Discount rate	3.50%
	2.20%
	2.74%
	3.50%
	2.20%
	4.10%
	3.44%

*Schedule is intended to show information for 10 years. Additional years will be displayed as they become available.*



**Report on Internal Control Over Financial Reporting and on  
Compliance and Other Matters Based on an Audit of  
Financial Statements Performed in Accordance  
With Government Auditing Standards**

**Independent Auditor's Report**

Board of Directors  
Oneida-Herkimer Solid Waste Management Authority

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*), the financial statements of the Oneida-Herkimer Solid Waste Management Authority (Authority), a component unit of the County of Oneida, New York, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated March 5, 2026.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**BST & Co. CPAs, LLP**

Latham, New York  
March 5, 2026

