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**New York State Office of the State Comptroller**  
Thomas P. DiNapoli

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Division of State Government Accountability

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## **Capital Planning and Maintenance**

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# **Ogdensburg Bridge and Port Authority**

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Report 2015-S-70

April 2016

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## Executive Summary

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### Purpose

To determine whether the Ogdensburg Bridge and Port Authority effectively plans and prioritizes its capital maintenance and improvement projects; whether or not it has developed reasonable long-term capital plans; and whether its significant assumptions, forecasts, and budgets are reasonable and supported. Our audit scope covers the period April 1, 2012 through December 23, 2015.

### Background

The Ogdensburg Bridge and Port Authority (Authority), created in 1961, manages over \$73 million in assets comprising five key transportation and commerce facilities in the State's North Country: the Ogdensburg-Prescott International Bridge (Bridge); the Ogdensburg International Airport (Airport); the Port of Ogdensburg (Port); the New York and Ogdensburg Railway; and the Commerce and Heavy Industrial Parks. The assets operate in tandem to advance the Authority's mission, which is to create sound economic business development through the promotion of buildings and river, road, rail, and air transportation.

Each year the Authority develops a capital plan that contains budget allocations for asset improvements or renovations. For projects that are beyond its means, the Authority relies on federal, State, and other sources of funding. During each of the fiscal years 2012-13, 2013-14, and 2014-15, the Authority allocated approximately \$1 million in operating cash for capital projects. For fiscal year 2015-16, the Authority had an operating budget of approximately \$6.2 million, with \$77,000 in operating cash allocated to capital projects. The Authority's 2015-16 capital plan contained 18 projects totaling \$33.6 million – toward which the Authority contributed about \$2.4 million (7 percent), \$2.3 million of which was financed. The remainder was funded by the Federal Aviation Administration (\$27.8 million, or 83 percent); the New York State Department of Transportation (\$2.5 million, or 7 percent); and other sources (approximately \$900,000, or 3 percent). In addition to its annual capital plan, pursuant to the Public Authorities Reform Act of 2009, the Authority is also required to develop four-year capital spending plans.

The Bridge is currently the Authority's only profitable asset, generating about \$2.4 million in toll revenue annually. The Authority uses cash from the Bridge's fund to subsidize its other assets: nearly \$2.3 million in 2012-13, more than \$700,000 in 2013-14, and over \$2.2 million in 2014-15. However, the Authority is working to make all assets profitable. Expansion plans are underway for the Airport, and a low-cost carrier is expected to begin providing additional service to Myrtle Beach, SC, and Orlando, FL, in November 2016. The Authority is also expanding the Port to increase its ship capacity.

### Key Findings

- Although the Authority has routinely developed four-year capital plans as required, the plans are incomplete and do not identify all of the Authority's needs – in particular, those related to critical structural components of the Bridge. Failure to accurately report capital needs could put the State in a position of liability should these needs remain unaddressed and at some

point require an immediate influx of funds to remediate an issue, likely at a cost higher than necessary.

- The Authority estimates that the Bridge needs at least \$104.5 million for complete repainting and replacement of the approaches. However, the Authority has neither the funds to make the capital investment nor the means to secure the necessary funding elsewhere. While recent legislation would permit the Authority to issue bonds for reconstruction and upgrades, based on its current revenue, it would be unable to afford enough bonding to generate the significant amount of funding needed.
- Bridge tolls are currently set at levels that are equal to or significantly below those charged by other St. Lawrence River crossings. Given the Bridge's extensive maintenance needs, including those resulting from accelerating deterioration in certain structural components, Authority officials should formally assess the propriety of the current toll structure.

### **Key Recommendations**

- Include all anticipated needs in the four-year capital plans, even those the Authority deems to be currently unaffordable.
- Perform a formal comprehensive analysis of the Bridge's current toll structure to determine the most appropriate rates for each vehicle type from short-term, intermediate, and long-term perspectives.

### **Other Related Audits/Reports of Interest**

[Albany Port District Commission: Select Financial Management Practices \(2015-S-55\)](#)

[Niagara Frontier Transportation Authority: Capital Planning \(2015-S-37\)](#)

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**State of New York**  
**Office of the State Comptroller**

**Division of State Government Accountability**

April 8, 2016

Mr. Samuel J. LaMacchia  
Chairman  
Ogdensburg Bridge and Port Authority  
One Bridge Plaza  
Ogdensburg, NY 13669

Dear Mr. LaMacchia:

The Office of the State Comptroller is committed to helping State agencies, public authorities, and local government agencies manage government resources efficiently and effectively. By doing so, it provides accountability for tax dollars spent to support government operations. The Comptroller oversees the fiscal affairs of State agencies, public authorities, and local government agencies, as well as their compliance with relevant statutes and their observance of good business practices. This fiscal oversight is accomplished, in part, through our audits, which identify opportunities for improving operations. Audits can also identify strategies for reducing costs and strengthening controls that are intended to safeguard assets.

Following is a report of our audit of the Ogdensburg Bridge and Port Authority entitled *Capital Planning and Maintenance*. The audit was performed pursuant to the State Comptroller's authority as set forth in Article X, Section 5 of the State Constitution and Article II, Section 2803 of the Public Authorities Law.

This audit's results and recommendations are resources for you to use in effectively managing your operations and in meeting the expectations of taxpayers. If you have any questions about this report, please feel free to contact us.

Respectfully submitted,

*Office of the State Comptroller*  
*Division of State Government Accountability*

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## Background

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The Ogdensburg Bridge and Port Authority (Authority), created in 1961, manages over \$73 million in assets comprising five key transportation and commerce facilities in the State's North Country: the Ogdensburg-Prescott International Bridge (Bridge); the Ogdensburg International Airport (Airport); the Port of Ogdensburg (Port); the New York and Ogdensburg Railway (Railway); and the Commerce and Heavy Industrial Parks (Industrial Parks). The assets operate in tandem to advance the Authority's mission, which is to create sound economic business development through the promotion of buildings and river, road, rail, and air transportation. Descriptions of the five transportation and commerce facilities are as follows:

- The 1.5-mile Bridge spans the St. Lawrence River from Ogdensburg to southern Ontario, Canada, and provides convenient access from Canada to the Airport, Port, Railway, and Industrial Parks. Annually, the Bridge carries approximately 725,000 vehicles and \$4 billion in goods to and from Canada. As the regional transportation hub, the Bridge is vital to commerce and tourism and thus integral to the economic development of the North Country.
- The Airport is a small but essential component of the North Country's overall economic development profile. Currently, Cape Air provides daily service to Albany and Boston under the U.S. Department of Transportation's Essential Air Service program.
- The Port serves both the U.S. and Canadian markets and is specially equipped to handle overlength and overweight cargo from overseas, such as wind turbine components.
- The Railway is a 30-mile shortline railroad – from the Port to the CSX railyard in Norwood, NY – that handles agricultural products, fertilizer, road salt, feed grain, and specialized delivery of wind turbine blades.
- The Industrial Parks are home to over 25 companies in a mix of 13 Authority-owned and privately owned facilities that together represent 312,472 square feet of space and 200 acres of rail-served land.

For the year ended March 31, 2015, the Authority's operating expenses totaled almost \$7.4 million, which was funded by about \$5.5 million of operating revenue and a portion of almost \$4 million of federal and State grants. Capital expenditures totaled about \$5.6 million, while principal and interest payments on outstanding debt totaled almost \$1 million. At the end of the year, the Authority had slightly more than \$1 million on deposit and \$22 million in mostly long-term liabilities, over \$18.6 million of which is related to initial funding provided by the State in the late 1950s when the Bridge was constructed.

The Bridge is currently the Authority's only profitable asset, generating about \$2.4 million in toll revenue annually. The Authority uses revenue from the Bridge's fund to subsidize aspects of its other assets and locations: nearly \$2.3 million in 2012-13, more than \$700,000 in 2013-14, and over \$2.2 million in 2014-15. However, the Authority is working to make all assets profitable. Expansion plans are underway for the Airport, and low-cost carrier Allegiant Air is expected to begin providing additional service to Myrtle Beach, SC, and Orlando, FL, in November 2016. The Authority is also expanding the Port to increase its ship capacity.

Each year the Authority develops a capital plan that contains budget allocations for asset improvements or renovations. For each of the fiscal years 2012-13, 2013-14, and 2014-15, the Authority allocated about \$1 million in operating cash for capital projects. For fiscal year 2015-16, the Authority had an operating budget of approximately \$6.2 million, with \$77,000 in operating cash allocated for capital projects. For projects that are beyond its means to self-fund, the Authority relies on federal, State, and other sources of funding. The Authority's 2015-16 annual capital plan contained 18 projects totaling \$33.6 million; the Authority contributed approximately \$2.4 million (7 percent), and financed \$2.3 million of that amount. The remainder was funded by the Federal Aviation Administration (FAA) (\$27.8 million, or 83 percent); the New York State Department of Transportation (DOT) (\$2.5 million, or 7 percent); and other contributors (approximately \$900,000, or 3 percent). In addition to its annual capital plan, pursuant to the Public Authorities Reform Act of 2009, the Authority is required to develop four-year capital spending plans.

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## Audit Findings and Recommendations

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During our audit scope period, the Authority has focused much of its capital planning on improvements to the Airport and Port to better serve larger segments of both the North Country and Canadian populations and to develop commerce and tourism opportunities. Based on the Authority's plans for asset improvement, as well as our tour of the facilities, the Authority's capital planning for these assets appears to be adequate. The Authority had minimal capital planning related to the Railway and Industrial Parks between April 1, 2012 and March 31, 2015, spending a total of \$643,609 on these two assets for the three fiscal years. Even though the expenditures were small in comparison to the entire capital plan, when we examined the reasoning for these purchases, we found that the Authority adequately adhered to its capital plan.

As a vital economic corridor and route for commerce- and tourism-related traffic between southern Ontario and the North Country, the Bridge is a critical component of the Authority's plan for success. However, despite inspection reports that have repeatedly identified deteriorating Bridge conditions, the Authority has not developed a formal plan for repairs to ensure the Bridge remains in acceptable condition. Unaddressed, the Bridge's unmet capital needs could result in higher operation and maintenance costs; reduced reliability; and an inability to support the Authority's anticipated growth in North Country commerce and tourism. Especially in light of the Authority's limited resources, it is critical that projects selected for capital improvement meet the Authority's most pressing needs. Also, Authority management needs to find funding to adequately maintain the Bridge into the long-term future.

### Capital Plans

We found that although the Authority has developed four-year capital plans as required, the plans are incomplete and do not identify all of the Authority's needs. In particular, none of the Authority's capital plans developed for fiscal years 2012-13, 2013-14, 2014-15, and 2015-16 included critical Bridge needs. According to Authority officials, the difficulty they face when trying to prepare an accurate four-year capital plan is the lack of control over their funding. Since outside funding accounts for such a large portion of the capital plan, and amounts fluctuate from year to year, they feel it is almost impossible to formulate a realistic four-year financial plan. At the same time, Authority officials also stressed that about \$380,000 was spent during the same period to make bridge projects "shovel-ready" in an effort to attract outside funding.

The four-year capital plan, which all State authorities are required to submit to the Governor and other State officials, is intended to prevent problems before they arise rather than facilitate their explanation after they occur. Furthermore, the four-year plan is a necessary piece of reporting that would allow the Governor, the Senate, and other decision makers to accurately assess the Authority's infrastructure needs and evaluate the Authority's plans for capital improvements. Failure to accurately report capital needs could put the State in a position of liability should these needs remain unaddressed and at some point require an immediate influx of funds to remediate an issue, likely at a higher cost. While we recognize that the Authority is not always privy to the amount of funding it will receive in future years, we believe it should still update its four-year

capital plan to account for all its capital needs, including critical Bridge repairs, and provide details about these needs to the best of its knowledge. As funding projections become solidified, the Authority can then amend the plan to reflect updates.

## Capital Expenditures

In accounting for its capital expenditures, the Authority classifies costs into three categories: Fixed Asset Additions, Not Budgeted Items, and Construction in Process. We examined each category to determine the extent to which these expenditures were reflected in capital plans and found little exception:

- We reviewed 73 items classified as Fixed Asset Additions to the Authority's five capital assets for fiscal years ending 2013, 2014, and 2015. In each case, the Authority provided us with adequate supporting documentation to ensure the Fixed Asset Additions were accounted for in the capital plan.
- Using minimum State purchasing thresholds (e.g., \$5,000 minimum to advertise in the New York State Contract Reporter) as a benchmark, we sampled all 14 of the Not Budgeted Items above \$5,000 and found there was adequate documentation or explanations, such as unanticipated repairs or emergency situations, to support them not being included in the Authority's capital plan.
- Finally, we tested the Construction in Progress items, with a total value of about \$3.6 million, and accounted for about \$3.4 million (96 percent). For the remaining Construction in Progress items, valued at \$159,000, the Authority did not demonstrate that a corresponding capital budget item had been established. However, these items constitute only 4 percent of the total value of projects, and therefore we conclude that the Authority adequately accounted for its Construction in Progress items.

## Asset Management

### *Ogdensburg-Prescott International Bridge*

The Bridge was constructed in the late 1950s and formally opened in September 1960. Pursuant to National Bridge Inspection Standards of the Federal Highway Administration, the Authority has the Bridge inspected every two years by an independent engineering firm. While the firm found the Bridge to be in satisfactory condition overall, it noted in both the 2012 and 2014 inspections that, among other maintenance issues, paint failures are occurring throughout the Bridge, resulting in worsening corrosive damage to the underlying structures. Further, the firm reported that two structures – the transverse floor joists of the girder spans and the floor joists of the U.S. and Canadian approach girder spans (see the following photos) – are deteriorating at an accelerating rate.



**Transverse Floor Joists on Girder Spans**



**Floor Joists on Approach Spans**

The 2014 Bridge inspection report estimates necessary repair costs to be at least \$104.5 million: \$65.5 million to strip the original lead paint and repaint, and \$39 million for the replacement of both approach spans (\$19 million for the New York approach and \$20 million for the Canadian approach). However, the Authority has neither the funds to make the capital investment nor the means to secure the necessary funding elsewhere. While recent legislation would permit the Authority to issue bonds for reconstruction and upgrades, based on its current revenue, it would be unable to afford enough bonding to generate the significant amount of funding needed.

In regard to other maintenance and repairs to extend the life of the Bridge, Authority officials indicated they make all the repairs they can and prioritize projects based on the needs of the Bridge. We observed this in our comparison of the Authority's budgeted and actual capital expenditures and in its handling of maintenance and repair issues identified in the biennial bridge inspections. For example, the Authority repaired numerous deteriorated floor joists on the bridge, replaced and tightened bolts, and lubricated bridge bearings and pins in response to the 2012 biennial bridge inspection findings. However, according to the engineering firm, the Authority's maintenance efforts alone are insufficient to prevent further deterioration. It recommends the Authority consider issuing a contract for steel repairs to the joists in the short term, while giving serious consideration to issuing a contract to replace the floor joists in the U.S. and Canadian approach spans.

The Authority has made considerable efforts to raise awareness of the Bridge maintenance and repair issues and to gain financial support, including:

- Letters to senators soliciting federal grants;
- Media events to call the public's attention to the need for funds for Bridge repairs; and
- Discussions with the DOT about the priority needs.

The Authority also has the backing of the Regional Economic Development Council in its campaign for Bridge repair funds. In addition, two New York State senators have issued press releases in support of federal grants for Bridge repair.

### *Ogdensburg International Airport*

Since 2008, the Airport's passenger service, provided by Cape Air, has seen double-digit growth despite operations that are limited to a nine-seat unpressurized aircraft. In 2009, for example, the Airport boarded 2,036 passengers, while in 2013 it boarded 5,392. Other commercial service airports near the U.S. – Canadian border have also seen significant growth in recent years. In 2011 alone, the Buffalo Niagara and Niagara Falls Airports, the Plattsburgh and Burlington International Airports, and the Bellingham and Seattle International Airports together served over 1.5 million Canadians.

In developing its Airport expansion project, the Authority planned to tap into the success of low-cost carrier U.S. – Canada operations, in this case the Ottawa market. In November 2016, Allegiant Air, a carrier operating at Plattsburgh and Niagara Falls International Airports, will begin service at the Airport. Allegiant Air believes it can duplicate its success in Ogdensburg with the Ottawa market. An independent study estimates that between 110,000 and 210,000 Canadians from the Ottawa market could be served by the expanded service at the Airport. The Authority's plan to bring a low-cost carrier to the Airport is directed at increasing revenues for the Airport, as well as increasing Bridge traffic and toll revenues, thereby helping to stimulate the local economy.

The costs of the capital projects at the Airport are mainly borne by others. For example, the runway expansion project, which will allow for Allegiant Air to provide low-cost carrier services, will cost about \$20 million, most of which (\$19 million) is coming from the FAA. The remaining \$1

million in funding will be provided by the Authority and DOT, each contributing \$500,000.

### *Port of Ogdensburg*

Currently, the Port is limited to docking one ship at a time. In an effort to increase revenues and decrease costs, the Authority's Port expansion project will deepen the harbor and extend the dock, allowing the Port to service two ships at the same time, thereby effectively doubling its capacity. In addition, according to Authority officials, the expanded dock capacity will not only increase the Port's efficiency in servicing ships and loading and unloading materials, but will also reduce Port costs. These include costs associated with having to reposition ships, transport cargo away from the dock to make room for subsequent loads, and reposition vessel lines. Authority officials estimate that the increased capacity and efficiency should provide a total cost savings of about \$10,000 per week, or \$520,000 annually, thereby making the Port more competitive in the local market.

According to Authority officials, the added benefits of this project come at no cost to the Authority. Of the \$13.8 million in estimated total costs for this project, \$10.8 million is from DOT for an extension of the dock wall, and \$3 million is from the federal government (through the U.S. Army Corps of Engineers) for the harbor deepening. The Authority is also making a concerted effort to coordinate both components of these projects to save DOT and the federal government up to \$2 million. We believe the Authority is making a substantial effort to stimulate revenues for the Port as well as the local economy.

## **Opportunity for Revenue Enhancement**

We concluded that the Authority should analyze the Bridge's toll structure to determine the most appropriate rate for each vehicle type. While not a complete remedy for all the Authority's fiscal challenges, re-evaluation of the Bridge's toll structure could help ensure the sufficiency of revenues to adequately maintain the Bridge in the immediate, intermediate, and long terms. The Bridge is located about halfway between the Seaway International Bridge in Massena to the north and the Thousand Island Bridge in Alexandria Bay to the south. As shown in the following table, compared with the other bridges, tolls to cross the Bridge at Ogdensburg are generally the lowest – often by considerable margins.

<b>Vehicle Type</b>	<b>Ogdensburg-Prescott International Bridge</b>	<b>Seaway International Bridge (Massena)</b>	<b>Thousand Island Bridge (Alexandria Bay)</b>
Automobile	\$2.75	\$3.00	\$2.75
2-axle truck	\$5.00	\$7.75	\$6.50
5-axle truck	\$8.50	\$13.50	\$11.00
10-axle truck	\$16.00	\$23.00	\$18.50

Based on this comparison, there could be opportunity to adjust certain Bridge tolls, while remaining competitive with the other aforementioned bridges. Particularly for the longer term, the Authority will need to explore potential sources of increased revenue, especially in light of the accelerating Bridge deterioration and increased Bridge traffic anticipated from the Airport and Port expansions. According to Section 703-b of the Public Authorities Law, the Authority is authorized to set Bridge tolls, but needs the approval of the Director of the Division of the Budget to raise them. Consequently, a formal comprehensive analysis of the Bridge's toll structure is likely warranted.

## Recommendations

1. Include all anticipated needs in the four-year capital plans, even those the Authority deems to be currently unaffordable.
2. Perform a formal comprehensive analysis of the Bridge's current toll structure to determine the most appropriate rates for each vehicle type from short-term, intermediate, and long-term perspectives.

## Audit Scope and Methodology

We audited the Ogdensburg Bridge and Port Authority's Capital Planning and Maintenance Program and internal controls related to the program. The objectives of our audit were to determine whether the Authority effectively plans and prioritizes its capital maintenance and improvement projects; whether or not it has developed reasonable long-term capital plans; and whether its significant assumptions, forecasts, and budgets are reasonable and supported. Our audit covered the period April 1, 2012 through December 23, 2015.

To accomplish our objectives, we reviewed relevant laws, regulations, and the Authority's policies related to its capital planning and maintenance process. We also became familiar with and assessed the Authority's internal controls as they relate to this process. We reviewed the Authority's budgets and actual expenditures during our scope period as well as independent and in-house studies related to proposed capital expenditures. We also reviewed the Authority's records related to inspection of the Bridge, maintenance conducted on the Bridge, and the Authority's efforts to solicit Bridge funding. We held numerous meetings with Authority officials to gain an understanding of their capital planning and maintenance processes. Finally, we reviewed documentation of the maintenance completed on the Bridge during our scope period. We communicated our findings to Authority management, and considered information they provided through February 5, 2016.

We conducted our performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

In addition to being the State Auditor, the Comptroller performs certain other constitutionally and statutorily mandated duties as the chief fiscal officer of New York State. These include operating the State's accounting system; preparing the State's financial statements; and approving State contracts, refunds, and other payments. In addition, the Comptroller appoints members to certain boards, commissions, and public authorities, some of whom have minority voting rights. These duties may be considered management functions for purposes of evaluating organizational independence under generally accepted government auditing standards. In our opinion, these functions do not affect our ability to conduct independent audits of program performance.

## Authority

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The audit was performed pursuant to the State Comptroller's authority under Article X, Section 5 of the State Constitution and Section 2803 of the Public Authorities Law.

## Reporting Requirements

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We provided a draft copy of this report to Authority officials for their review and formal comment. Their comments were considered in preparing this report and are attached in their entirety at the end of it. Officials generally agreed with our recommendations and added that steps will be taken to implement them.

Within 90 days after final release of this report, as required by Section 170 of the Executive Law, the Chairman of the Ogdensburg Bridge and Port Authority shall report to the Governor, the State Comptroller, and the leaders of the Legislature and fiscal committees, advising what steps were taken to implement the recommendations contained herein, and where recommendations were not implemented, the reasons why.

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## Contributors to This Report

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### Vision

A team of accountability experts respected for providing information that decision makers value.

### Mission

To improve government operations by conducting independent audits, reviews and evaluations of New York State and New York City taxpayer financed programs.

# Authority Comments



## OGDENSBURG BRIDGE & PORT AUTHORITY

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As Chairman of the Board of the Ogdensburg Bridge and Port Authority, on behalf of the Authority, I would like to thank the Office of the New York State Comptroller for a challenging, fair, transparent, and professionally conducted audit. After many months of thoroughly auditing and testing the Authority's capital planning efforts, we greatly appreciate and generally agree with the recommendations presented in the draft Capital Planning Audit report. We also appreciate the positive feedback concerning our capital planning, adhering to our plan, and of our accounting performance concerning capital expenditures.

Your recommendations have provided us with motivation to intensify our efforts to secure funding for major bridge rehabilitation. In addition, we will update our four year capital plan and base that plan upon the capital needs of the Authority without prejudice for funding unknowns. We will also begin to analyze our current toll structure to determine appropriate rates. We will compare it to the other two bridges in the area and develop a strategy for short-term, intermediate, and long-term revenue enhancement.

While the Capital Plan did not include critical Bridge needs on the Capital planning sheets, as discussed in the audit report we felt that to include spending that was not funded was not realistic. However, as a result of this audit we now realize that by not including them in our Capital planning sheets, we are missing the opportunity to inform the Governor and State Officials of these critical Bridge needs. The funding needs cannot be addressed by State or Federal Officials without the Authority raising the issue through our Capital budgeting process and our four year capital plan. We accept and embrace this responsibility going forward.

The Authority has made considerable efforts to raise awareness of the Bridge maintenance and repair issues and to gain financial support. These efforts include:

- \$389,000 spent in 2009-2010 for Bridge Advance Design Planning;
- \$700,000 spent in advance of the \$23 million 2011-2012 Main Span Rehabilitation Project;
- In 2015-2016:
  - \$27,883 spent to create updated Bridge engineering plans to demonstrate "shovel-ready" plans for the USDOT (TIGER) application,
  - \$47,914 spent to update engineering plans as part of NYSDOT and EB-5 grant applications,
  - \$260,000 spent for acoustic monitoring on the Bridge cables (to identify future repairs), and
  - \$45,000 invested in a partnership with Clarkson University (research to maintain, monitor, and control the structure)

The record clearly demonstrates the Authority's commitment to Bridge Capital Planning.

Again, thank you for your efforts, your recommendations, your feedback, and for providing us with information that we can use as we continue to seek the critical funding required to complete our Capital Planning needs.

Best Regards,

Samuel LaMacchia  
March 21, 2016

[www.ogdensport.com](http://www.ogdensport.com)