
2025-2026 FINAL BUDGET



February 27, 2025



Board Resolution No. 2025-02-05
February 27, 2025

**APPROVING FISCAL YEAR 2026 ADMINISTRATIVE BUDGET, CAPITAL
PROJECTS, ADMINISTRATIVE ALLOCATIONS
AND AUDIT COMMITTEE BUDGET**

Whereas, the Development Authority of the North Country has caused to be prepared and has reviewed the Fiscal Year 2026 Administrative Budget detailed by the attached Appendix A, and

Whereas, upon recommendation by staff, it is determined that certain capital projects are necessary as set forth on the capital projects schedule as Appendix B, and

Whereas, it is necessary for the Development Authority of the North Country to restrict certain funds, as detailed by the attached Appendix C, and to, upon request, receive legislative initiatives to administer, and

Whereas, the Development Authority of the North Country allocates gross administrative charges to operating companies as detailed by the attached Appendix D, and

Whereas, the Audit Committee retains Certified Public Accountants to perform audits of the financial statements and internal controls and requires a budget for such services as follows:

Financial Audit	\$52,900
Miscellaneous Accounting Services	<u>\$ 6,500</u>
	\$59,400

Now, upon recommendation of the Finance & Budget Committee, therefore be it

RESOLVED, by the Development Authority of the North Country that:

1. The Fiscal Year 2026 Administrative Budget and line items contained therein, as proposed and set forth in Appendix A, are hereby approved and adopted.
2. The Administrative capital project(s) for the Fiscal Year 2026, as set forth in Appendix B, are hereby approved and the Executive Director is hereby authorized and directed to undertake and pay for such projects, including contracting, therefore, on such terms and conditions as he shall determine. Further, capital funds that were previously approved but not fully expended are carried forward for use in Fiscal Year 2026.

3. The Schedule of Restricted / Board Designated Reserves, as proposed and set forth in Appendix C, is hereby approved and adopted. Further, to enhance the Authority's ability to manage such reserves, the authority to create and manage reserves is hereby delegated to the Executive Director who shall report such actions to the Board of Directors on a timely basis.
4. The Fiscal Year 2026 Administrative Allocations as proposed and set forth in Appendix D are hereby approved and adopted.
5. The Audit Committee Budget, as proposed and set forth, is hereby approved and adopted.
6. The Executive Director is authorized to receive legislative initiatives on behalf of the Authority and to execute grant agreements and related documents with grant recipients as appropriate.

Motion by: D. Mastascusa
 Seconded by: A. MacKinnon

Voting:

Bibbins – Present*	Hefferon – Yes	Murray – Yes
Doheny – Absent	MacKinnon - Yes	Virkler – Yes
Hall – Yes	Mastascusa -Yes	

Non-Voting:

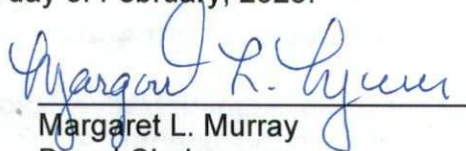
Henry – Present
 Hunt – Present
 McGrath – Present*

* - indicates attendance via videoconference.

* - indicates voting member attending using audio only, unable to vote.

DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY

I, the undersigned, Chairperson of the Board of Directors of the Development Authority of the North Country, do hereby certify that I have compared the foregoing copy of Resolution No. 2025-02-05 of the Development Authority of the North Country with the original adopted by the Development Authority of the North Country at a meeting of said Authority on the 27th day of February, 2025, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 27th day of February, 2025.


 Margaret L. Murray
 Board Chairperson

**Administration
BUDGET FYE 2026
APPENDIX A**

<u>Account Description</u>		FYE 3/31/2024 Actual	FYE 3/31/2025 Amended Budget	Actual 12/31/2024	FYE 3/31/2026 Budget
Grant Revenue					
4183	NY State Grants	(\$257.50)	\$0.00	\$0.00	\$0.00
	Total Grant Revenue	(257.50)	0.00	0.00	0.00
Other Income					
4164	Miscellaneous	228,500.00	283,200.00	212,400.09	396,500.00
4185	Grant Recapture	0.00	0.00	0.00	0.00
	Total Other Income	228,500.00	283,200.00	212,400.09	396,500.00
4201	Gain on Sale of Assets	83,105.82	104,000.00	171,760.00	50,000.00
Interest Income					
4102	Investment Interest Income	290,117.12	301,595.00	232,088.70	354,667.00
420...	Mark to Market Adjustment	48,006.90	0.00	39,514.83	0.00
	Total Interest Income	338,124.02	301,595.00	271,603.53	354,667.00
	Total Income	649,472.34	688,795.00	655,763.62	801,167.00
Salaries					
	Administrative Wages	1,321,978.45	1,439,305.00	1,039,170.12	1,448,751.00
	Engineering Wages	211.86	0.00	0.00	0.00
	Telecom Wages	2,719.54	0.00	0.00	0.00
500...	Overtime Wages	502.35	1,000.00	2,707.99	1,750.00
	Total Salaries	1,325,412.20	1,440,305.00	1,041,878.11	1,450,501.00
Fringe Benefits					
503...	FICA Expense	93,079.17	94,153.00	74,688.85	105,959.00
503...	Pension Expense	252,156.73	171,441.00	130,555.56	193,962.00
503...	VDC Expense	8,518.60	9,067.00	6,943.02	9,453.00
503...	Health Insurance	190,659.41	208,549.00	151,833.28	177,835.00
504...	Retiree Health Insurance	94,998.56	114,141.00	77,945.66	135,750.00
503...	Workers Comp	1,416.88	1,854.00	1,388.77	1,860.00
503...	Disability Insurance	3,629.30	4,682.00	3,511.80	4,396.00
5036	Unemployment	4,540.00	19,827.00	6,988.28	10,000.00
504...	Post Retire Overhead	(147,860.54)	86,229.00	62,188.74	80,953.00
5051	Benefit Admin. Fees	8,918.87	11,325.00	7,982.56	10,900.00
5054	Employee Physicals & Screening	1,425.50	1,028.00	0.00	660.00
	Total Fringe Benefits	511,482.48	722,296.00	524,026.52	731,728.00
Operations & Maintenance					
5134	Maintenance Contracts	1,783.98	3,043.00	1,827.00	2,200.00
5403	Safety Equipment & Supplies	4,266.58	4,400.00	2,508.70	3,796.00
	Total O & M	6,050.56	7,443.00	4,335.70	5,996.00
Office & Administrative					
5053	Misc Employee Costs	4,476.22	6,645.00	3,930.13	5,779.00
5102	Office Rent	119,187.10	119,940.00	98,990.00	119,940.00
5103	Lease ROU	(119,187.00)	(124,940.00)	0.00	(119,000.00)
6203	Interest Expense, Lease ROU	2,873.20	5,000.00	0.00	3,000.00
5104	Office Supplies	6,950.71	7,000.00	4,923.11	7,000.00
5110	Postage & Shipping	4,964.39	8,447.00	4,433.50	5,600.00
5112	Telephone	901.48	981.00	0.00	880.00
5114	Cellular Services	5,193.28	5,400.00	3,847.84	5,400.00
5118	Other Communications	8,780.82	16,300.00	5,708.61	16,300.00
5120	Dues & Subscriptions	6,664.04	7,030.00	6,300.74	7,200.00
5122	Public Info & Advertising	8,315.00	23,214.00	18,317.00	28,000.00
5123	Promotional Materials	3,949.48	23,000.00	15,219.87	12,000.00
5130	Office Equipment	4,884.53	16,893.00	8,480.13	10,000.00
5170	Other Office Expenses	661.92	1,306.00	1,058.36	1,236.00
5202	Employee Mileage Reimbursement	6,184.92	7,400.00	6,039.38	7,000.00
5204	Empl. Meals & Incidental	554.14	500.00	237.00	500.00
5206	Empl. Lodging	196.00	1,296.00	796.00	500.00
5270	Travel & Meeting Expense	3,443.87	4,500.00	2,237.74	4,550.00
5370	Training & Development	8,148.24	10,565.50	3,243.20	14,400.00

**Administration
BUDGET FYE 2026
APPENDIX A**

	Account Description	FYE	FYE	Actual	FYE
		3/31/2024	3/31/2025	12/31/2024	3/31/2026
		Actual	Amended Budget		Budget
5402	Employee Uniforms	1,380.98	1,500.00	100.00	1,500.00
5404	Safety Training	13,806.25	11,011.50	5,161.50	13,610.00
5508	Cleaning Services	10,920.00	10,920.00	7,280.00	12,120.00
6102	Board Member Travel & Expenses	135.88	875.00	0.00	500.00
6104	Sponsorships	1,470.00	4,620.00	1,550.00	2,250.00
	Total Office & Admin	104,855.45	169,404.00	197,854.11	160,265.00
	Professional Fees				
5924	Legal	28,746.25	39,000.00	23,238.75	35,600.00
5926	Investment Banking Fees	4,282.18	5,500.00	3,159.64	5,300.00
592...	Accounting Fees	41,627.50	51,800.00	51,800.00	59,400.00
5970	Consulting	12,612.00	22,665.00	14,974.00	11,640.00
	Total Professional Fees	87,267.93	118,965.00	93,172.39	111,940.00
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	1,921.50	957.00	927.90	540.00
5602	Auto/Light Truck Fuel	0.00	189.00	42.08	0.00
	Total Automobile	1,921.50	1,146.00	969.98	540.00
	Computer				
5124	Computer Equipment	31,087.10	33,100.00	10,870.47	40,840.00
5126	Computer Maintenance	0.00	15,000.00	400.00	17,000.00
5127	Software Subscription Expense	(35,105.00)	0.00	0.00	(34,000.00)
5128	Programming & Software	148,855.49	205,804.00	144,006.29	215,750.00
5129	ECMS Expense	37,159.86	45,240.00	45,239.93	53,300.00
6108	Web Page Design & Maintenance	2,000.00	5,372.00	2,060.00	5,460.00
	Total Computer	183,997.45	304,516.00	202,576.69	298,350.00
6114	Insurance	19,569.36	21,600.00	16,200.00	21,900.00
619...	Admin Allocation	(2,254,696.00)	(2,534,259.00)	(1,949,543.97)	(2,505,635.00)
619...	Engineering Allocation	14.77	0.00	0.00	0.00
7032	Depreciation	245,639.09	307,400.00	201,479.49	354,300.00
7003	Amortization, Lease ROU/SUB	147,782.98	120,000.00	0.00	150,000.00
6901	Contingency	0.00	2,825.00	0.00	30,000.00
	Total Expenses	379,297.77	681,641.00	332,949.02	809,885.00
	Change in Net Position	270,174.57	7,154.00	322,814.60	(8,718.00)

**Administration
BUDGET FYE 2026
APPENDIX A**

<u>Account Description</u>	<u>FYE 3/31/2024 Actual</u>	<u>FYE 3/31/2025 Amended Budget</u>	<u>Actual 12/31/2024</u>	<u>FYE 3/31/2026 Budget</u>
STATEMENT OF CASH FLOW FROM OPERATIONS				
(This presentation of Cash Flow does not take into account changes in accruals)				
CHANGE IN NET ASSETS				(8,718.00)
PLUS DEPRECIATION & AMORTIZATION				354,300.00
- 25... LESS PRINCIPAL PAYMENTS				(50,000.00)
RESERVE/CAPITAL REQUIREMENTS				
- 1440 ADMIN CAPITAL PROJECTS				(289,200.00)
TOTAL RESERVE/CAPITAL REQUIRED				<u>(289,200.00)</u>
CASH FLOW				<u><u>6,382.00</u></u>

**APPENDIX B
ADMINISTRATIVE CAPITAL PROJECTS**

Project Number	Project Description	Fund	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029	Budget FYE 2030
	Fleet Vehicles	Operating Inv.	\$ 289,200	\$ 218,900	\$ 212,600	\$ 551,200	\$ 366,300
	Server Replacement	Operating Inv.		\$ 12,400			\$ -
	Microsoft 365	Operating Inv.		\$ 57,000	\$ -	\$ -	\$ -
	GIS ESRI Software and Internet Mapping Application Upgrade	Operating Inv.		\$ -	\$ -	\$ -	\$ 70,000
TOTAL ADMINISTRATIVE			\$ 289,200	\$ 288,300	\$ 212,600	\$ 551,200	\$ 436,300

APPENDIX C
Development Authority of the North Country
Restricted/ Board Designated Reserves
Fiscal Year Ending March 31, 2026

The Development Authority of the North Country recognizes the following restricted reserves as detailed below,

Restricted Fund Balance:	Balance 3/31/2024	Estimated Balance 3/31/2025
Community Rental Housing Program	\$ 13,369,120	\$ 13,367,835
Community Development Loan Fund	\$ 10,175,163	\$ 10,266,469
Housing Loan Revolving Fund	\$ 22,661,333	\$ 23,122,505
Army Water & Sewer Repair Reserve	\$ 1,800,000	\$ 1,800,000
Regional Waterline	\$ 377,190	\$ 377,190
Wetlands Mitigation Reserve	\$ 325,943	\$ 329,622
MMF Replacement Reserve*	\$ 4,639,425	\$ 3,740,869
MMF Liner Reserve *	\$ 15,705,313	\$ 17,456,342
MMF Closure/Post Closure Reserve	\$ 26,113,288	\$ 27,799,627
Telecom Repair & Replacement Reserve	\$ 4,506,053	\$ 4,772,889
	\$ 99,672,828	\$ 103,033,348

Further, it is necessary for the Development Authority of the North Country to designate a portion of its fund balance for the purposes detailed below,

Board Designated Reserves:	Balance 3/31/2024	Estimated Balance 3/31/2025
Administrative / Supplemental Insurance	\$ 4,000,000	\$ 4,000,000
Army Waterline Capital Reserve	\$ -	\$ -
Army Sewerline Administrative Support Reserve	\$ 749,985	\$ 749,985
Army Sewerline Infrastructure Development	\$ 223,107	\$ 223,107
Army Sewerline Capital Reserve	\$ 217,337	\$ 200,579
MMF Capital Reserve	\$ 473,994	\$ -
MMF Tip Fee Stabilization Reserve	\$ 3,103,796	\$ 3,208,884
MMF Landfill Gas Reserve	\$ 1,359,889	\$ -
Economic Development Loan Fund	\$ 5,352,962	\$ 5,470,694
Affordable Housing Program	\$ 3,000,000	\$ 3,000,000
	\$ 18,481,070	\$ 16,853,249

* After completion of the MMF reserve projections in December 2024, it was noted that additional funds were needed to properly fund upcoming capital projects. As such, \$4,895,000 will be transferred from the Liner Reserve to the Replacement Reserve in FY26.

APPENDIX D
Administrative Allocations
Budget - FYE March 31, 2026

	Budgeted FYE 3/31/25		Budgeted FYE 3/31/26		Increase or Decrease
Administrative Costs:					
Salaries & Fringes	\$ 2,032,369	\$	2,039,226	\$	6,857
Administrative Overhead	\$ 649,079	\$	642,301	\$	(6,778)
Administrative Capital	\$ 71,900	\$	71,900	\$	-
Total Administrative Costs	\$ 2,753,348	\$	2,753,427	\$	79

	Budgeted FYE 3/31/25		Budgeted FYE 3/31/26		Increase or (Decrease)
Administrative Allocation:					
Army Sewer	\$ 365,269	\$	347,589	\$	(17,680)
Army Water	\$ 230,106	\$	247,988	\$	17,882
Regional Water	\$ 17,445	\$	17,868	\$	423
Water Quality Contracts	\$ 41,821	\$	44,516	\$	2,695
Engineering	\$ 52,672	\$	53,030	\$	358
Materials Mgt	\$ 1,029,777	\$	974,568	\$	(55,209)
Telecommunications	\$ 629,714	\$	631,086	\$	1,372
Regional Development Contracts	\$ 22,945	\$	22,172	\$	(773)
Affordable Housing Program	\$ 59,375	\$	60,299	\$	924
Community Development Loan Fund	\$ 4,385	\$	4,458	\$	73
Authority Economic Development Fund	\$ 58,270	\$	58,535	\$	265
Community Rental Housing Program	\$ 8,910	\$	9,202	\$	292
Next Move New York	\$ 30,659	\$	50,381	\$	19,722
Internal Subsidy	\$ 202,000	\$	231,735	\$	29,735
Total	\$ 2,753,348	\$	2,753,427	\$	79



Board Resolution No. 2025-02-06
February 27, 2025

**APPROVING FISCAL YEAR 2026 ENGINEERING DIVISION
OPERATING BUDGET**

Whereas, the Development Authority of the North Country has caused to be prepared and has reviewed the proposed Fiscal Year 2026 Engineering Budget, said proposed Budget being attached to this resolution as Appendix A, and

Now, upon recommendation of the Finance & Budget Committee, therefore be it

RESOLVED, by the Development Authority of the North Country that:

- 1. The Fiscal Year 2026 Engineering Budget and line items contained therein, as proposed and set forth in Appendix A, are hereby approved and adopted.**
- 2. To enhance the Authority's ability to respond promptly to customer requirements, the authority to negotiate contracts is hereby delegated to the Executive Director who will report such actions to the Board of Directors in a timely manner.**

Motion by: D. Mastascusa

Seconded by: A. MacKinnon

Voting:

Bibbins – **Present***

Doheny – **Absent**

Hall – **Yes**

Hefferon – **Yes**

MacKinnon - **Yes**

Mastascusa -**Yes**

Murray – **Yes**

Virkler – **Yes**

Non-Voting:

Henry – **Present**

Hunt – **Present**

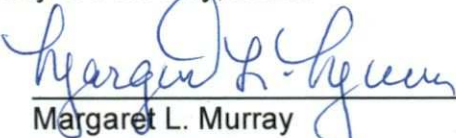
McGrath – **Present***

* - indicates attendance via videoconference.

* - indicates voting member attending using audio only, unable to vote.

DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY

I, the undersigned, Chairperson of the Board of Directors of the Development Authority of the North Country, do hereby certify that I have compared the foregoing copy of Resolution No. 2025-02-06 of the Development Authority of the North Country with the original adopted by the Development Authority of the North Country at a meeting of said Authority on the 27th day of February, 2025, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 27th day of February, 2025.


Margaret L. Murray
Board Chairperson

**Engineering
BUDGET FYE 2026
APPENDIX A**

<u>Account Description</u>		<u>FYE 3/31/2024 Actual</u>	<u>FYE 3/31/2025 Amended Budget</u>	<u>Actual 12/31/2024</u>	<u>FYE 3/31/2026 Budget</u>
Customer Billings					
4001	Customer Billings	\$547,266.08	\$643,335.00	\$526,372.49	\$650,635.00
	Total Customer Billings	547,266.08	643,335.00	526,372.49	650,635.00
4185	Grant Recapture	0.00	0.00	0.00	0.00
	Total Income	547,266.08	643,335.00	526,372.49	650,635.00
Salaries					
	Engineering Wages	271,965.55	312,257.00	256,342.78	284,128.00
	Telecom Wages	0.00	0.00	910.39	0.00
	WQ Wages	1,271.82	12,099.00	8,352.78	0.00
	Total Salaries	273,237.37	324,356.00	265,605.95	284,128.00
Fringe Benefits					
503...	FICA Expense	19,233.57	21,920.00	19,526.86	20,532.00
503...	Pension Expense	50,045.64	37,358.00	28,411.01	29,905.00
503...	VDC Expense	2,031.42	0.00	1,768.54	1,727.00
503...	Health Insurance	37,867.88	37,817.00	34,108.89	42,767.00
503...	Workers Comp	1,182.94	2,024.00	1,627.03	1,142.00
503...	Disability Insurance	1,025.63	1,379.00	1,034.01	998.00
504...	Post Retire Overhead	21,140.49	22,934.00	15,781.74	16,696.00
5054	Employee Physicals & Screening	1,261.32	600.00	217.50	600.00
	Total Fringe Benefits	133,788.89	124,032.00	102,475.58	114,367.00
Operations & Maintenance					
5403	Safety Equipment & Supplies	1,073.41	400.00	366.23	1,000.00
5904	SCADA	10,383.10	21,750.00	8,867.07	23,351.00
8090	Purchases for Resale	40,658.36	91,772.00	37,827.24	150,000.00
	Total O & M	52,114.87	113,922.00	47,060.54	174,351.00
Office & Administrative					
5053	Misc Employee Costs	5.87	0.00	0.00	500.00
5102	Office Rent	1,869.96	1,870.00	1,402.47	1,870.00
5104	Office Supplies	996.37	454.26	0.00	1,000.00
5112	Telephone	279.18	327.00	0.00	396.00
5114	Cellular Services	5,471.80	6,200.00	4,675.80	6,700.00
5120	Dues & Subscriptions	0.00	312.00	0.00	1,000.00
5122	Public Info & Advertising	4,066.90	0.00	0.00	0.00
5130	Office Equipment	211.75	1,140.00	0.00	1,500.00
5202	Employee Mileage Reimbursement	9,458.69	9,000.00	7,645.37	11,500.00
5204	Empl. Meals & Incidental	440.00	1,000.00	554.00	1,000.00
5206	Empl. Lodging	562.55	2,000.00	1,918.53	2,750.00
5270	Travel & Meeting Expense	0.00	1,000.00	570.01	1,000.00
5312	Continuing Education	0.00	3,350.00	3,320.65	13,305.00
5370	Training & Development	3,254.00	6,000.00	2,048.48	6,620.00
5402	Employee Uniforms	533.94	3,433.74	2,745.74	2,200.00
	Total Office & Admin	27,151.01	36,087.00	24,881.05	51,341.00
Professional Fees					
5924	Legal	0.00	0.00	0.00	1,000.00
	Total Professional Fees	0.00	0.00	0.00	1,000.00
Automobile					
5601	Auto/Light Truck Rep. & Maint.	2,046.93	3,340.00	1,817.45	3,400.00
5602	Auto/Light Truck Fuel	4,588.83	4,000.00	3,296.13	4,000.00
5603	Auto/Light Truck Rental/Lease	6,700.00	14,000.00	10,500.03	11,800.00
5605	Vehicle Ins	3,739.82	3,100.00	2,324.97	2,900.00
	Total Automobile	17,075.58	24,440.00	17,938.58	22,100.00
Computer					
5124	Computer Equipment	3,976.25	5,000.00	4,987.91	8,500.00
5128	Programming & Software	2,360.65	3,238.00	2,952.53	2,975.00
5906	GIS	37,825.79	45,440.00	36,994.06	45,440.00

**Engineering
BUDGET FYE 2026
APPENDIX A**

<u>Account Description</u>	<u>FYE 3/31/2024 Actual</u>	<u>FYE 3/31/2025 Amended Budget</u>	<u>Actual 12/31/2024</u>	<u>FYE 3/31/2026 Budget</u>
Total Computer	44,162.69	53,678.00	44,934.50	56,915.00
6114 Insurance	16,369.57	17,700.00	13,275.00	16,300.00
619... Admin Allocation	50,307.28	52,672.00	40,550.55	53,030.00
619... Engineering Allocation	(95,012.18)	(111,819.00)	(76,842.41)	(137,852.00)
6208 NYS Administrative Assessment	3,402.00	3,523.00	0.00	2,638.00
890... Water Quality Allocation	315.20	0.00	2,762.35	0.00
7032 Depreciation	7,647.80	0.00	0.00	0.00
Total Expenses	<u>530,560.08</u>	<u>638,591.00</u>	<u>482,641.69</u>	<u>638,318.00</u>
Change in Net Position	<u>16,706.00</u>	<u>4,744.00</u>	<u>43,730.80</u>	<u>12,317.00</u>



Board Resolution No. 2025-02-07
February 27, 2025

**APPROVING FISCAL YEAR 2026 MATERIALS MANAGEMENT DIVISION
OPERATING BUDGET, CAPITAL PROJECTS,
RESERVE REQUIREMENTS, AND TIPPING FEES**

Whereas, the Development Authority of the North Country has caused to be prepared and has reviewed the proposed Fiscal Year 2026 Materials Management Budget based on anticipated waste volumes, said proposed Budget being attached to this resolution as Appendix A, and

Whereas, upon recommendation by staff and consulting engineers, it is determined that certain capital projects are necessary, as set forth on the capital projects' schedule attached as Appendix B, and

Whereas, it is necessary to establish reserve requirements, tipping fees and related understandings for Fiscal Year 2026 in support of said Budget.

Whereas, upon review of required reserve contributions and projected operating expenditures, it is recommended that effective January 1, 2026, the tipping fee for municipal solid waste, construction and demolition waste, and ash be increased from \$57 per ton to \$61 per ton; for non-beneficial sludge, sewage sludge and industrial waste be increased from \$43 per ton to \$50 per ton; for beneficial sludge and non-hazardous petroleum contaminated soil be increased from \$27 per ton to \$31 per ton; and for asbestos-containing material be increased from \$87 per ton to \$91 per ton.

Now, upon recommendation of the Finance & Budget Committee, therefore be it

RESOLVED, by the Development Authority of the North Country that:

- 1. The Fiscal Year 2026 Materials Management Budget and line items contained therein, as proposed and set forth in Appendix A, are hereby approved and adopted.**
- 2. The Materials Management capital projects for the Fiscal Year 2026, as set forth in Appendix B, are hereby approved for immediately expenditure, with the stated cost thereof to be charged against indicated reserves, and the Executive Director is hereby authorized and directed to undertake and pay for such projects, including contracting therefore on such terms and conditions as he shall determine. Further, capital funds that were previously approved but not fully expended are carried forward for use in Fiscal Year 2026.**

3. Based upon receipt at the Facility of anticipated waste volumes, the tipping fee shall be:

- **Municipal solid waste, construction and demolition waste, and ash**
 - April 1, 2025 \$57.00 per ton
 - January 1, 2026 \$61.00 per ton

- **Non-beneficial use sludge, industrial waste and sewage sludge**
 - April 1, 2025 \$43.00 per ton
 - January 1, 2026 \$50.00 per ton

- **Non-hazardous petroleum contaminated soil and beneficial use sludge**
 - April 1, 2025 \$27.00 per ton
 - January 1, 2026 \$31.00 per ton

- **Friable asbestos (one ton minimum)**
 - April 1, 2025 \$200 per ton (no change)

- **Asbestos-containing material or other waste that requires special handling protocol during disposal**
 - April 1, 2025 \$87.00 per ton
 - January 1, 2026 \$91.00 per ton

4. The Community Improvement Program and the Residential Cleanup Program shall be extended for Fiscal Year 2026 at a discount of 25% off the published gate rate.

5. Reserve requirements for such year (included in the tipping fees) shall be, per ton:

Closure	\$ 6.50
Replacement	\$ 7.00
Liner	\$11.00

6. Pursuant to the Host Community Agreement with the Town of Rodman, estimated host community benefit fees of \$940,685 will be paid for the Fiscal Year 2026.

7. To enhance the Authority's ability to respond promptly to changing conditions in the competitive solid waste disposal market, the authority to establish tipping fees, special condition fees, manage reserves, establish host community agreements and negotiate hauler contracts is hereby delegated to the Executive Director who shall report such actions to the Board of Directors in a timely manner.

Motion by: M. Hall
Seconded by: E. Virkler

Voting:

Bibbins – **Present*** Hefferon – **Yes** Murray – **Yes**
Doheny – **Absent** MacKinnon - **Yes** Virkler – **Yes**
Hall – **Yes** Mastascusa -**Yes**

Non-Voting:

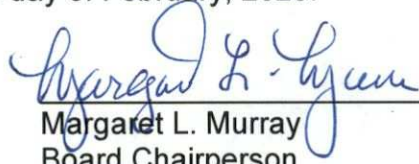
Henry – **Present**
Hunt – **Present**
McGrath – **Present***

* - indicates attendance via videoconference.

* - indicates voting member attending using audio only, unable to vote.

DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY

I, the undersigned, Chairperson of the Board of Directors of the Development Authority of the North Country, do hereby certify that I have compared the foregoing copy of Resolution No. 2025-02-07 of the Development Authority of the North Country with the original adopted by the Development Authority of the North Country at a meeting of said Authority on the 27th day of February, 2025, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 27th day of February, 2025.



Margaret L. Murray
Board Chairperson

**Materials Management
BUDGET FYE 2026
APPENDIX A**

	FYE 3/31/2024 Actual	FYE 3/31/2025 Amended Budget	Actual 12/31/2024	FYE 3/31/2026 Budget	
Customer Billings					
4001	Customer Billings	\$6,358,985.84	\$7,149,532.00	\$4,981,530.26	\$6,643,748.00
4006	Replacement Reserve Tip Income	1,283,893.20	1,671,217.00	1,234,324.63	1,556,335.00
4007	Liner Reserve Tip Income	1,711,857.60	2,387,454.00	1,763,320.90	2,445,670.00
4008	Closure Reserve Tip Income	748,937.73	1,074,354.00	793,494.44	1,445,169.00
	Total Customer Billings	10,103,674.37	12,282,557.00	8,772,670.23	12,090,922.00
Grant Revenue					
4183	NY State Grants	0.00	150,351.00	64,194.82	154,776.00
	Total Grant Revenue	0.00	150,351.00	64,194.82	154,776.00
Other Income					
4164	Miscellaneous	6,075.38	10,000.00	7,482.35	3,000.00
4166	LFGTE Revenue	420,296.06	431,629.00	377,860.77	456,870.00
4167	Carbon Credit Revenue	0.00	1,220,420.00	866,067.65	543,650.00
4185	Grant Recapture	0.00	0.00	0.00	0.00
	Total Other Income	426,371.44	1,662,049.00	1,251,410.77	1,003,520.00
4201	Gain on Sale of Assets	179,772.03	45,000.00	25,300.00	49,000.00
4200	Gain on Trade-In of Assets	83,000.00	860,000.00	480,250.41	70,000.00
Interest Income					
410...	Trustee Interest	74,319.02	69,631.00	33,530.66	32,001.00
4108	Reserve Interest	164,261.38	172,228.00	104,795.19	119,239.00
4116	Replace Reserve Interest Income	240,065.01	194,044.00	186,302.68	84,542.00
4117	Liner Reserve Interest Income	192,195.88	197,888.00	215,943.05	170,310.00
4118	Closure Reserve Interest Income	252,194.79	356,209.00	337,938.90	306,710.00
4119	Post Close Interest Income	103,009.13	145,494.00	131,420.69	119,276.00
4120	Wetlands Mitigation Interest Income	4,047.37	2,815.00	3,679.39	13,108.00
420...	Mark to Market Adjustment	382,362.23	0.00	509,414.59	0.00
	Total Interest Income	1,412,454.81	1,138,309.00	1,523,025.15	845,186.00
	Total Income	12,205,272.65	16,138,266.00	12,116,851.38	14,213,404.00
Salaries					
	Engineering Wages	239,650.38	242,731.00	185,826.49	320,986.00
	Telecom Wages	0.00	0.00	678.21	0.00
	MMF Wages	1,417,512.74	1,523,345.00	1,056,445.02	1,537,969.00
	WQ Wages	0.00	0.00	1,719.25	0.00
500...	Overtime Wages	51,874.11	31,338.00	56,412.51	48,489.00
5005	On-Call Stipend	7,800.00	7,800.00	6,960.00	16,315.00
	Total Salaries	1,716,837.23	1,805,214.00	1,308,041.48	1,923,759.00
Fringe Benefits					
503...	FICA Expense	120,800.68	117,064.00	96,294.58	138,135.00
503...	Pension Expense	373,749.80	258,909.00	193,010.81	294,804.00
503...	VDC Expense	1,229.69	0.00	2,493.68	7,420.00
503...	Health Insurance	247,329.55	279,979.00	205,226.92	334,410.00
503...	Workers Comp	53,951.28	69,495.00	54,656.81	73,254.00
503...	Disability Insurance	6,097.29	7,640.00	5,730.30	7,684.00
504...	Post Retire Overhead	129,294.63	140,689.00	94,908.84	140,488.00
5054	Employee Physicals & Screening	6,584.50	8,000.00	6,197.95	8,000.00
	Total Fringe Benefits	939,037.42	881,776.00	658,519.89	1,004,195.00
Operations & Maintenance					
5062	Third Party Temporary - O&M	7,656.12	0.00	0.00	0.00
5403	Safety Equipment & Supplies	13,806.43	28,933.00	20,416.45	30,000.00
5702	Large Equipment Parts	105,527.40	105,000.00	73,874.34	90,000.00
5703	Small Equipment	25,449.85	14,150.00	7,200.37	15,000.00
5704	O&M Supplies	15,194.31	22,500.00	10,162.93	21,000.00
5708	Fuels	320,253.65	424,100.00	193,799.32	416,000.00
5710	Lubricants	13,253.53	15,000.00	11,733.48	14,000.00
5712	Purchased Maintenance & Repair	83,633.89	70,680.00	39,454.86	62,000.00
5716	Equipment Rental	0.00	1,900.00	0.00	15,000.00
5718	Tires	24,563.55	30,000.00	17,912.63	30,000.00

Materials Management
BUDGET FYE 2026
APPENDIX A

	FYE 3/31/2024	FYE 3/31/2025	Actual 12/31/2024	FYE 3/31/2026 Budget
Account Description	Actual	Amended Budget		
5770 Other Tool, Equip & O&M	70,684.39	5,000.00	3,064.99	5,000.00
5815 Chemicals	6,557.40	12,000.00	913.50	6,000.00
5818 Leachate System Expense	10,013.92	9,000.00	4,325.00	10,000.00
5820 LFG Maintenance	44,156.19	52,700.00	18,282.53	69,400.00
5870 Natural Habitat Enhancements	52,396.14	125,000.00	96,520.20	41,430.00
5932 Monitoring & Testing	170,078.06	255,590.00	150,768.97	234,607.00
6008 Contract Hauling	1,032.50	4,300.00	0.00	5,000.00
Total O & M	964,257.33	1,175,853.00	648,429.57	1,064,437.00
Waste Diversion				
5125 Promotional Materials - RRR	6,972.63	30,000.00	24,549.36	40,000.00
6009 Household Hazardous Waste	146,424.69	170,000.00	150,468.98	169,000.00
6017 Book Debinding	7,500.00	7,750.00	1,937.50	7,750.00
6018 Mattress Recycling - All Counties	388,472.40	0.00	0.00	0.00
Total Waste Diversion	549,369.72	207,750.00	176,955.84	216,750.00
Sewage Treatment				
6002 Sewage Treatment	566,241.74	600,000.00	368,041.01	600,000.00
601... Closure & Post Closure Care	1,266,768.14	1,757,503.00	1,396,866.42	2,040,129.00
6006 Host Community Benefits	854,815.16	981,563.00	721,121.91	940,685.00
6007 LFGTE Revenue Sharing	2,239.06	0.00	7,288.98	0.00
Office & Administrative				
5053 Misc Employee Costs	3,444.21	1,500.00	371.26	1,500.00
5104 Office Supplies	3,625.60	5,000.00	3,712.35	5,000.00
5112 Telephone	5,661.58	7,681.00	4,570.52	5,072.00
5114 Cellular Services	10,788.76	11,000.00	8,168.23	11,600.00
5120 Dues & Subscriptions	1,970.00	4,375.00	2,538.08	1,500.00
5122 Public Info & Advertising	1,089.45	0.00	0.00	0.00
5123 Promotional Materials	8,471.56	0.00	0.00	5,300.00
5130 Office Equipment	654.63	4,000.00	0.00	4,000.00
5132 Office Equip Maintenance	617.76	1,200.00	666.09	1,200.00
5202 Employee Mileage Reimbursement	4,736.92	10,000.00	6,328.82	6,500.00
5204 Empl. Meals & Incidental	323.21	1,800.00	452.60	1,000.00
5206 Empl. Lodging	1,302.84	4,800.00	1,651.30	3,500.00
5312 Continuing Education	0.00	0.00	0.00	10,000.00
5370 Training & Development	5,134.26	24,200.00	20,074.50	30,000.00
5402 Employee Uniforms	14,829.65	22,425.00	17,699.33	22,939.00
5508 Cleaning Services	12,545.00	0.00	0.00	0.00
5570 Public Work Enforcement Fees	1,544.80	3,955.00	1,323.58	25,740.00
6210 Trustee Fees	7,000.00	7,500.00	7,000.00	7,500.00
Total Office & Admin	83,740.23	109,436.00	74,556.66	142,351.00
Utilities				
5802 Gas & Electric	44,485.12	50,000.00	26,987.15	50,000.00
5803 Propane	19,302.78	40,000.00	8,243.62	40,000.00
Total Utilities	63,787.90	90,000.00	35,230.77	90,000.00
Materials & Supplies				
5806 Building Supplies	3,815.19	8,000.00	3,986.73	7,000.00
5810 Site Supplies	28,990.58	30,000.00	24,946.34	30,000.00
5824 Sand, Gravel & Stone	249,579.40	255,000.00	233,878.16	255,000.00
5826 Seed & Mulch	36,069.25	32,475.00	25,576.00	41,500.00
Total Materials & Supplies	318,454.42	325,475.00	288,387.23	333,500.00
Professional Fees				
5924 Legal	691.25	7,500.00	2,370.00	7,500.00
5926 Investment Banking Fees	18,854.55	26,602.00	14,115.52	27,235.00
5970 Consulting	51,999.99	20,000.00	4,803.50	20,000.00
5971 Carbon Credit Expense	0.00	300,000.00	129,649.30	87,100.00
Total Professional Fees	71,545.79	354,102.00	150,938.32	141,835.00
Repairs & Maintenance				
5804 Building Maintenance & Repair	11,868.13	13,600.00	6,209.74	10,000.00
Total Repairs & Maintenance	11,868.13	13,600.00	6,209.74	10,000.00

**Materials Management
BUDGET FYE 2026
APPENDIX A**

<u>Account Description</u>	<u>FYE 3/31/2024 Actual</u>	<u>FYE 3/31/2025 Amended Budget</u>	<u>Actual 12/31/2024</u>	<u>FYE 3/31/2026 Budget</u>
Automobile				
5601 Auto/Light Truck Rep. & Maint.	0.00	5,000.00	3,818.88	10,000.00
5603 Auto/Light Truck Rental/Lease	17,400.00	27,800.00	20,850.03	63,900.00
Total Automobile	17,400.00	32,800.00	24,668.91	73,900.00
Computer				
5124 Computer Equipment	4,510.84	11,000.00	6,890.51	11,000.00
5128 Programming & Software	9,316.61	16,195.00	7,359.61	14,725.00
Total Computer	13,827.45	27,195.00	14,250.12	25,725.00
6114 Insurance	246,991.20	255,500.00	191,625.03	304,100.00
619... Admin Allocation	930,846.34	1,029,777.00	792,294.65	974,568.00
619... Engineering Allocation	43,066.19	50,624.00	35,773.25	61,178.00
6208 NYS Administrative Assessment	51,262.00	54,216.00	0.00	54,220.00
890... Water Quality Allocation	0.00	0.00	863.06	0.00
7032 Depreciation	5,197,003.78	6,121,400.00	4,166,282.79	5,965,100.00
6202 Interest Expense	544,834.73	582,200.00	392,797.98	558,369.00
6901 Contingency	0.00	980.00	0.00	30,000.00
Total Expenses	14,454,193.96	16,456,964.00	11,459,143.61	16,554,801.00
Change in Net Position	(2,248,921.31)	(318,698.00)	657,707.77	(2,341,397.00)

**Materials Management
BUDGET FYE 2026
APPENDIX A**

<u>Account Description</u>	<u>FYE 3/31/2024 Actual</u>	<u>FYE 3/31/2025 Amended Budget</u>	<u>Actual 12/31/2024</u>	<u>FYE 3/31/2026 Budget</u>
STATEMENT OF CASH FLOW FROM OPERATIONS				
(This presentation of Cash Flow does not take into account changes in accruals)				
				(2,341,397.00)
				5,965,100.00
6016				2,040,129.00
- 25...				(600,000.00)
4200				(70,000.00)
				(1,640,877.00)
- 40...				(2,615,980.00)
- 40...				(1,751,879.00)
- 40...				(119,276.00)
3151				0.00
4010				1,134,180.00
				(4,993,832.00)
				0.00

**APPENDIX B
MATERIALS MANAGEMENT FACILITY CAPITAL PROJECTS**

Project Number	Project Description	Fund	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029	Budget FYE 2030
	Equipment: Utility Vehicle	Replacement	\$ 42,000	\$ -	\$ -	\$ 45,895	
	Equipment: Leachate Truck Tractors	Replacement	\$ 187,000	\$ -	\$ 198,388	\$ -	\$ -
	Equipment: Wheeled Loader Replacement	Replacement	\$ 635,000	\$ -	\$ -	\$ -	\$ -
	Equipment: Mini Excavator	Replacement	\$ 90,000	\$ -	\$ -	\$ -	\$ -
	Leachate Treatment	EFC Grant	\$ 1,442,000	\$ -	\$ -	\$ -	\$ -
	MMF Nature Trail Consolidation	Replacement	\$ 50,000	\$ -	\$ -	\$ -	\$ -
	Natural Resource Management FYE26	Replacement	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Storage 1 and 4 Improvements	Replacement	\$ 400,000	\$ -	\$ -	\$ -	\$ -
20205	Closure Stage 5	Closure	\$ 1,450,000	\$ -	\$ -	\$ -	\$ -
20214	Additional Soil Borrow	Replacement	\$ 150,000	\$ 250,000	\$ -	\$ -	\$ -
	Closure Phase 6	Closure	\$ 100,000	\$ 3,603,159	\$ -	\$ -	\$ -
	Landfill Gas Phase 2	Replacement	\$ -	\$ 750,000	\$ -	\$ 750,000	\$ -
	Facility Improvements	Replacement	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
	Sand Storage Radiation Upgrades	Replacement	\$ -	\$ 160,000	\$ -	\$ -	\$ -
	Equipment: Flat Bed Utility Truck 4x4	Replacement	\$ -	\$ 118,650	\$ -	\$ -	\$ -
	Equipment: Waste Dozers	Replacement	\$ -	\$ 726,594	\$ -	\$ -	\$ 793,969
	Equipment: Bale Mulcher	Replacement	\$ -	\$ 26,410	\$ -	\$ -	\$ -
	Equipment: Shop Equipment Upgrade	Replacement	\$ -	\$ -	\$ 33,900	\$ -	\$ -
	Cell 15 Design & Construction	Liner	\$ -	\$ -	\$ 16,000,000	\$ -	\$ -
	Equipment: Bobcat Loader	Replacement	\$ -	\$ -	\$ 132,600	\$ 136,578	\$ -
	Equipment: Articulated Hauler	Replacement	\$ -	\$ -	\$ -	\$ 1,168,921	\$ 1,203,989
	O&M Bldg HVAC Replacement	Replacement	\$ -	\$ -	\$ -	\$ 25,000	\$ 180,000
	Equipment: GenSet PS1 Replacement	Replacement	\$ -	\$ -	\$ -	\$ -	\$ 84,829
	Equipment: Sweeper Truck	Replacement	\$ -	\$ -	\$ -	\$ -	\$ 352,851
	Equipment: Fuel Truck	Replacement	\$ -	\$ -	\$ -	\$ -	\$ 403,175
	Equipment: Excavator	Replacement	\$ -	\$ -	\$ -	\$ -	\$ 470,000
TOTAL MMF			\$ 4,596,000	\$ 5,759,813	\$ 16,489,888	\$ 2,251,394	\$ 3,613,812



Board Resolution No. 2025-02-08
February 27, 2025

**APPROVING FISCAL YEAR 2026
REGIONAL DEVELOPMENT BUDGET**

Whereas, the Development Authority of the North Country has caused to be prepared and has reviewed the proposed Fiscal Year 2026 Regional Development Budget, said proposed Budget being attached to this resolution as Appendix A.

Now, upon recommendation of the Finance & Budget Committee, therefore be it

RESOLVED, by the Development Authority of the North Country that:

- 1. The Fiscal Year 2026 Regional Development Budget and line items contained therein, as proposed and set forth in Appendix A, are hereby approved and adopted.**
- 2. To enhance the Authority's ability to respond promptly to customer requirements, the authority to negotiate contracts is hereby delegated to the Executive Director who will report such actions to the Board of Directors in a timely manner.**

Motion by: T. Hefferon

Seconded by: D. Mastascusa

Voting:

Bibbins – **Present***
Doheny – **Absent**
Hall – **Yes**

Hefferon – **Yes**
MacKinnon – **Yes**
Mastascusa – **Yes**

Murray – **Yes**
Virkler – **Yes**

Non-Voting:

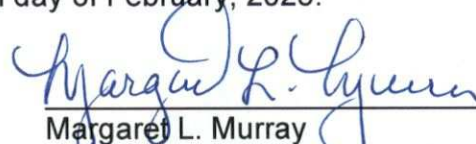
Henry – **Present**
Hunt – **Present**
McGrath – **Present***

* - indicates attendance via videoconference.

* - indicates voting member attending using audio only, unable to vote.

DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY

I, the undersigned, Chairperson of the Board of Directors of the Development Authority of the North Country, do hereby certify that I have compared the foregoing copy of Resolution No. 2025-02-08 of the Development Authority of the North Country with the original adopted by the Development Authority of the North Country at a meeting of said Authority on the 27th day of February, 2025, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 27th day of February, 2025.


Margaret L. Murray
Board Chairperson

**Regional Development
BUDGET FYE 2026
APPENDIX A**

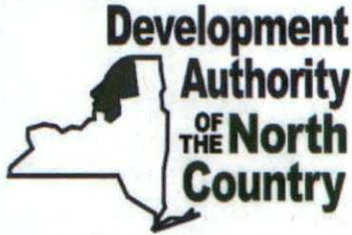
Account Description		FYE 3/31/2024 Actual	FYE 3/31/2025 Amended Budget	Actual 12/31/2024	FYE 3/31/2026 Budget
Customer Billings					
4001	Customer Billings	\$219,996.70	\$254,660.00	\$177,601.93	\$228,780.00
	Total Customer Billings	219,996.70	254,660.00	177,601.93	228,780.00
Grant Revenue					
4181	Federal Grant Income	58,335.84	0.00	0.00	0.00
4183	NY State Grants	404,258.22	819,236.00	29,136.14	1,040,122.00
	Total Grant Revenue	462,594.06	819,236.00	29,136.14	1,040,122.00
4104	Loan Interest Income	458,660.22	541,839.00	392,490.61	565,000.00
Other Income					
4162	Processing Fees	37,695.00	19,825.00	43,550.00	24,000.00
4164	Miscellaneous	4,209.71	4,000.00	4,231.11	3,800.00
4185	Grant Recapture	0.00	0.00	0.00	0.00
	Total Other Income	41,904.71	23,825.00	47,781.11	27,800.00
Interest Income					
4102	Investment Interest Income	522,959.46	453,700.00	465,210.47	642,100.00
420...	Mark to Market Adjustment	220,808.87	0.00	247,011.57	0.00
	Total Interest Income	743,768.33	453,700.00	712,222.04	642,100.00
	Total Income	1,926,924.02	2,093,260.00	1,359,231.83	2,503,802.00
Salaries					
	Administrative Wages	12,486.65	12,568.00	8,192.66	11,728.00
	Engineering Wages	2,303.04	3,255.00	0.00	3,373.00
	Telecom Wages	20,239.50	0.00	0.00	0.00
	Regional Development Wages	283,728.71	288,826.00	213,350.60	301,425.00
	Next Move NYWages	0.00	144,360.00	7,557.40	234,265.00
	Total Salaries	318,757.90	449,009.00	229,100.66	550,791.00
Fringe Benefits					
503...	FICA Expense	22,329.14	28,373.00	16,560.19	39,532.00
503...	Pension Expense	83,515.65	68,925.00	38,662.62	75,361.00
503...	VDC Expense	0.00	0.00	437.87	7,931.00
503...	Health Insurance	49,010.61	79,335.00	34,735.84	93,724.00
503...	Workers Comp	355.54	594.00	304.90	722.00
503...	Disability Insurance	853.32	1,486.00	693.09	1,821.00
504...	Post Retire Overhead	17,990.07	27,346.00	12,216.66	33,517.00
5054	Employee Physicals & Screening	0.00	678.00	217.50	0.00
	Total Fringe Benefits	174,054.33	206,737.00	103,828.67	252,608.00
Operations & Maintenance					
5403	Safety Equipment & Supplies	0.00	580.00	579.99	500.00
6110	Marketing	5,000.00	5,000.00	0.00	5,000.00
8090	Purchases for Resale	14,030.00	38,000.00	36,238.97	25,000.00
	Total O & M	19,030.00	43,580.00	36,818.96	30,500.00
6006	Host Community Benefits	183,809.18	207,526.00	207,525.76	219,365.00
Office & Administrative					
5053	Misc Employee Costs	0.00	2,970.00	1,671.07	4,100.00
5102	Office Rent	0.00	13,125.00	0.00	28,800.00
5104	Office Supplies	0.00	1,500.00	0.00	1,500.00
5112	Telephone	0.00	150.00	0.00	132.00
5114	Cellular Services	0.00	840.00	39.00	1,500.00
5120	Dues & Subscriptions	500.00	1,500.00	625.00	2,300.00
5122	Public Info & Advertising	502.51	1,400.00	528.78	3,300.00
5123	Promotional Materials	0.00	52,500.00	1,436.60	90,000.00
5130	Office Equipment	0.00	2,500.00	0.00	2,000.00
5170	Other Office Expenses	0.00	13,500.00	0.00	1,000.00
5172	Filing Fees	650.00	700.00	0.00	700.00
5202	Employee Mileage Reimbursement	4,143.62	9,708.00	3,028.40	13,000.00
5204	Empl. Meals & Incidental	634.50	2,908.00	984.75	4,000.00

**Regional Development
BUDGET FYE 2026
APPENDIX A**

Account Description	FYE	FYE	Actual	FYE
	3/31/2024	3/31/2025	12/31/2024	3/31/2026
	Actual	Amended Budget		Budget
5206 Empl. Lodging	364.00	3,233.00	789.00	5,700.00
5270 Travel & Meeting Expense	46.00	3,250.00	45.00	4,350.00
5370 Training & Development	25.00	4,200.00	1,520.00	1,700.00
5508 Cleaning Services	0.00	1,167.00	0.00	2,000.00
5570 Public Work Enforcement Fees	999.16	0.00	0.00	0.00
6104 Sponsorships	0.00	5,000.00	0.00	5,000.00
Total Office & Admin	7,864.79	120,151.00	10,667.60	171,082.00
Professional Fees				
5924 Legal	6,298.00	10,250.00	0.00	8,000.00
5926 Investment Banking Fees	7,472.77	10,721.00	5,208.63	10,920.00
5970 Consulting	19,142.71	225,242.00	1,819.09	290,000.00
Total Professional Fees	32,913.48	246,213.00	7,027.72	308,920.00
Automobile				
5601 Auto/Light Truck Rep. & Maint.	0.00	163.00	0.00	500.00
5602 Auto/Light Truck Fuel	0.00	1,967.00	0.00	3,603.00
5605 Vehicle Ins	0.00	1,167.00	0.00	1,600.00
Total Automobile	0.00	3,297.00	0.00	5,703.00
Computer				
5124 Computer Equipment	0.00	11,275.00	8,364.00	0.00
5128 Programming & Software	0.00	1,200.00	0.00	0.00
6108 Web Page Design & Maintenance	777.65	750.00	0.00	825.00
Total Computer	777.65	13,225.00	8,364.00	825.00
6122 Bad Debt Expense	19,584.26	0.00	22,082.49	0.00
6120 Grants	0.00	235,750.00	7,155.00	275,000.00
619... Admin Allocation	160,884.21	167,455.00	128,669.87	188,990.00
619... Engineering Allocation	407.67	419.00	91.70	444.00
7032 Depreciation	0.00	3,750.00	0.00	8,000.00
Total Expenses	918,083.47	1,697,112.00	761,332.43	2,012,228.00
Change in Net Position	1,008,840.55	396,148.00	597,899.40	491,574.00

**Regional Development
BUDGET FYE 2026
APPENDIX A**

<u>Account Description</u>	<u>FYE 3/31/2024 Actual</u>	<u>FYE 3/31/2025 Amended Budget</u>	<u>Actual 12/31/2024</u>	<u>FYE 3/31/2026 Budget</u>
STATEMENT OF CASH FLOW FROM OPERATIONS				
(This presentation of Cash Flow does not take into account changes in accruals)				
CHANGE IN NET ASSETS				491,574.00
PLUS DEPRECIATION & AMORTIZATION				8,000.00
CASH FLOW				<u>499,574.00</u>



Board Resolution No. 2025-02-09
February 27, 2025

**APPROVING FISCAL YEAR 2026 TELECOMMUNICATIONS DIVISION
OPERATING BUDGET, CAPITAL PROJECTS,
RESERVE DESIGNATIONS, AND TARIFF**

Whereas, the Development Authority of the North Country has caused to be prepared and has reviewed the proposed Fiscal Year 2026 Telecommunications Division Budget based on anticipated circuit demand, said proposed Budget being attached to this resolution as Appendix A, and

Whereas, upon recommendation by staff, it is determined that certain capital projects are necessary as set forth on the capital projects schedule attached as Appendix B, and

Whereas, it is necessary to ratify tariff pricing and establish reserve requirements for the Fiscal Year 2026 in support of said Budget.

Now, upon recommendation of the Finance & Budget Committee, therefore be it

RESOLVED, by the Development Authority of the North Country that:

- 1. The Fiscal Year 2026 Telecommunications Division Budget and the line items contained therein, as proposed and set forth in Appendix A, are hereby approved and adopted.**
- 2. The Telecommunications Division capital projects for the Fiscal Year 2026, as set forth in Appendix B, are hereby approved, and the Executive Director is hereby authorized and directed to undertake and pay for such projects, including contracting therefore on such terms and conditions as he shall determine. Further, capital funds that were previously approved but not fully expended are carried forward for use in Fiscal Year 2026.**
- 3. Based upon anticipated circuit volume, a tariff was filed with and accepted by the Public Services Commission (May 1, 2004) and will remain in effect for Fiscal Year 2026.**
- 4. Reserves previously authorized have been created and capitalized as of December 31, 2024 in the following amounts:**

Operating	\$1,101,487
Repair and Upgrade	\$3,671,402

For Fiscal Year 2026, reserves will be maintained on an on-going basis as follows:

Operating	16.7% of Revenue
Repair & Upgrade	11% of OSP Replacement Cost

5. To enhance the Authority's ability to respond promptly to changing conditions in the competitive telecommunications market, the authority to create and manage reserves, establish agreements and negotiate contracts is hereby delegated to the Executive Director who shall report such actions to the Board of Directors on a timely basis.

Motion by: E. Virkler
Seconded by: M. Hall

Voting:

Bibbins – **Present***
Doheny – **Absent**
Hall – **Yes**

Hefferon – **Yes**
MacKinnon - **Yes**
Mastascusa -**Yes**

Murray – **Yes**
Virkler – **Yes**

Non-Voting:

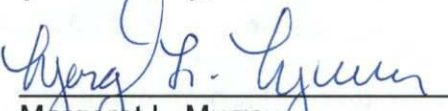
Henry – **Present**
Hunt – **Present**
McGrath – **Present***

* - indicates attendance via videoconference.

* - indicates voting member attending using audio only, unable to vote.

DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY

I, the undersigned, Chairperson of the Board of Directors of the Development Authority of the North Country, do hereby certify that I have compared the foregoing copy of Resolution No. 2025-02-09 of the Development Authority of the North Country with the original adopted by the Development Authority of the North Country at a meeting of said Authority on the 27th day of February, 2025, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 27th day of February, 2025.



Margaret L. Murray
Board Chairperson

**Telecommunications
BUDGET FYE 2026
APPENDIX A**

<u>Account Description</u>		FYE 3/31/2024 Actual	FYE 3/31/2025 Amended Budget	Actual 12/31/2024	FYE 3/31/2026 Budget
Customer Billings					
4001	Customer Billings	\$5,686,131.40	\$5,762,549.00	\$4,274,218.05	\$5,451,223.00
4004	Dark Fiber Billings	883,286.74	771,154.00	654,450.77	766,725.00
	Total Customer Billings	6,569,418.14	6,533,703.00	4,928,668.82	6,217,948.00
Grant Revenue					
4181	Federal Grant Income	36,136.75	2,450,000.00	1,105,665.68	6,500,000.00
4183	NY State Grants	1,355,585.44	0.00	115,499.40	280,000.00
	Total Grant Revenue	1,391,722.19	2,450,000.00	1,221,165.08	6,780,000.00
Other Income					
4164	Miscellaneous	9,990.08	12,000.00	6,084.61	12,000.00
4185	Grant Recapture	0.00	0.00	0.00	0.00
	Total Other Income	9,990.08	12,000.00	6,084.61	12,000.00
4201	Gain on Sale of Assets	0.00	0.00	(29,664.16)	0.00
Interest Income					
4102	Investment Interest Income	82,433.09	70,153.00	82,116.13	73,188.00
4108	Reserve Interest	254,887.59	199,244.00	284,626.41	294,120.00
420...	Mark to Market Adjustment	50,334.86	0.00	(17,790.36)	0.00
	Total Interest Income	387,655.54	269,397.00	348,952.18	367,308.00
	Total Income	8,358,785.95	9,265,100.00	6,475,206.53	13,377,256.00
Salaries					
	Engineering Wages	83,696.97	88,136.00	80,182.99	112,019.00
	Telecom Wages	1,422,570.57	1,571,746.00	1,157,301.89	1,493,614.00
	Regional Development Wages	3,298.14	13,135.00	8,644.06	5,477.00
	MMF Wages	1,122.58	20,309.00	0.00	0.00
	WQ Wages	0.00	0.00	58.16	0.00
500...	Overtime Wages	1,399.97	5,460.00	128.31	5,460.00
5005	On-Call Stipend	0.00	0.00	0.00	16,315.00
	Total Salaries	1,512,088.23	1,698,786.00	1,246,315.41	1,632,885.00
Fringe Benefits					
503...	FICA Expense	108,580.91	116,903.00	93,588.88	118,734.00
503...	Pension Expense	322,089.26	233,972.00	177,292.61	253,182.00
503...	VDC Expense	619.71	0.00	1,079.52	1,312.00
503...	Health Insurance	140,752.61	165,175.00	132,991.51	193,402.00
503...	Workers Comp	4,670.14	6,265.00	5,340.06	5,854.00
503...	Disability Insurance	3,502.26	4,616.00	3,461.76	4,367.00
504...	Post Retire Overhead	85,909.65	84,732.00	63,094.83	80,048.00
5054	Employee Physicals & Screening	324.10	500.00	217.50	500.00
	Total Fringe Benefits	666,448.64	612,163.00	477,066.67	657,399.00
Operations & Maintenance					
5133	Equipment Maintenance Contracts	181,382.20	289,394.00	179,932.22	294,224.00
5134	Maintenance Contracts	154,329.32	213,007.00	111,263.11	232,082.00
5135	Underground Locating	58,094.09	68,000.00	44,117.54	70,000.00
5403	Safety Equipment & Supplies	900.23	1,600.00	1,148.71	2,750.00
5704	O&M Supplies	2,490.46	5,500.00	2,126.75	5,500.00
5712	Purchased Maintenance & Repair	48,836.26	57,000.00	35,476.00	56,800.00
5720	Offnet Circuit Lease	922,459.09	737,016.00	464,963.88	767,496.00
5770	Other Tool, Equip & O&M	9,732.11	8,000.00	1,878.34	8,000.00
5830	Collo Expense	196,969.12	233,340.00	181,866.24	249,240.00
5832	Emergency Restoration	101,969.86	90,000.00	66,212.38	85,000.00
5834	Permitting	0.00	5,000.00	0.00	5,000.00
5836	Pole Attachment Fees	304,340.75	379,127.00	340,740.64	399,764.00
5838	Conduit Lease	23,443.13	20,907.00	11,024.66	20,907.00
	Total O & M	2,004,946.62	2,107,891.00	1,440,750.47	2,196,763.00
Office & Administrative					
5053	Misc Employee Costs	2,048.30	2,000.00	766.06	200.00

**Telecommunications
BUDGET FYE 2026
APPENDIX A**

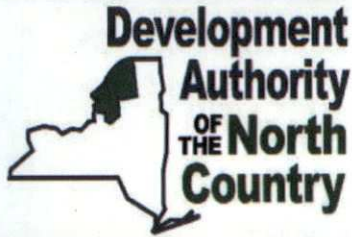
		FYE 3/31/2024	FYE 3/31/2025	Actual 12/31/2024	FYE 3/31/2026
<u>Account Description</u>		<u>Actual</u>	<u>Amended Budget</u>		<u>Budget</u>
5102	Office Rent	1,740.00	1,740.00	1,305.00	1,740.00
5104	Office Supplies	682.09	1,200.00	0.00	1,000.00
5110	Postage & Shipping	698.73	1,600.00	53.08	1,000.00
5112	Telephone	9,992.19	13,000.00	6,319.25	6,528.00
5114	Cellular Services	7,168.30	8,200.00	5,653.92	8,100.00
5118	Other Communications	1,553.40	1,600.00	1,165.05	1,600.00
5120	Dues & Subscriptions	0.00	350.00	0.00	350.00
5122	Public Info & Advertising	0.00	2,000.00	0.00	0.00
5123	Promotional Materials	1,000.00	1,500.00	0.00	1,000.00
5130	Office Equipment	0.00	1,900.00	194.67	1,000.00
5170	Other Office Expenses	2,202.61	3,000.00	1,429.79	1,800.00
5202	Employee Mileage Reimbursement	4,375.39	3,654.00	1,423.75	1,750.00
5204	Empl. Meals & Incidental	3,313.31	5,000.00	502.76	2,500.00
5206	Empl. Lodging	4,682.42	5,650.00	587.00	3,000.00
5270	Travel & Meeting Expense	2.00	500.00	8.00	0.00
5370	Training & Development	9,285.00	8,520.00	269.20	8,000.00
5402	Employee Uniforms	1,345.84	1,300.00	100.00	1,300.00
5570	Public Work Enforcement Fees	1,536.87	14,525.00	2,372.79	1,562.00
	Total Office & Admin	51,626.45	77,239.00	22,150.32	42,430.00
	Utilities				
5802	Gas & Electric	4,993.79	5,500.00	3,244.78	5,500.00
	Total Utilities	4,993.79	5,500.00	3,244.78	5,500.00
	Professional Fees				
5924	Legal	600.00	13,000.00	3,845.00	15,000.00
5926	Investment Banking Fees	3,737.82	5,383.00	2,656.18	5,169.00
5970	Consulting	7,091.64	20,000.00	17,250.00	20,000.00
	Total Professional Fees	11,429.46	38,383.00	23,751.18	40,169.00
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	6,004.52	17,860.00	17,719.52	20,000.00
5602	Auto/Light Truck Fuel	19,080.84	20,000.00	11,432.22	22,000.00
5603	Auto/Light Truck Rental/Lease	38,100.00	36,200.00	27,150.03	50,800.00
5605	Vehicle Ins	10,695.67	16,200.00	12,150.00	15,000.00
	Total Automobile	73,881.03	90,260.00	68,451.77	107,800.00
	Computer				
5124	Computer Equipment	6,923.43	8,000.00	3,396.94	12,500.00
5128	Programming & Software	29,298.42	33,965.00	3,762.80	31,895.00
	Total Computer	36,221.85	41,965.00	7,159.74	44,395.00
6122	Bad Debt Expense	(47,410.12)	0.00	3,473.99	0.00
6114	Insurance	176,259.19	193,400.00	145,050.03	210,800.00
619...	Admin Allocation	577,347.92	629,714.00	484,461.69	631,086.00
619...	Engineering Allocation	17,050.72	18,555.00	14,821.10	23,220.00
6208	NYS Administrative Assessment	31,001.00	29,991.00	0.00	25,501.00
890...	Water Quality Allocation	0.00	0.00	22.71	0.00
7032	Depreciation	3,915,026.89	4,393,100.00	3,076,858.25	3,470,300.00
6901	Contingency	0.00	25,000.00	0.00	25,000.00
	Total Expenses	9,030,911.67	9,961,947.00	7,013,578.11	9,113,248.00
	Change in Net Position	(672,125.72)	(696,847.00)	(538,371.58)	4,264,008.00

**Telecommunications
BUDGET FYE 2026
APPENDIX A**

<u>Account Description</u>	<u>FYE 3/31/2024 Actual</u>	<u>FYE 3/31/2025 Amended Budget</u>	<u>Actual 12/31/2024</u>	<u>FYE 3/31/2026 Budget</u>
STATEMENT OF CASH FLOW FROM OPERATIONS				
(This presentation of Cash Flow does not take into account changes in accruals)				
CHANGE IN NET ASSETS				4,264,008.00
PLUS DEPRECIATION & AMORTIZATION				3,470,300.00
RESERVE/CAPITAL REQUIREMENTS				
- 3143 TELECO REPAIR/UPGRADE RESERVE				555,692.00
- 14?? TELECOM CAPITAL PROJECTS				<u>(8,290,000.00)</u>
TOTAL RESERVE/CAPITAL REQUIRED				<u>(7,734,308.00)</u>
CASH FLOW				<u><u>0.00</u></u>

**APPENDIX B
TELECOMMUNICATIONS CAPITAL PROJECTS**

Project Number	Project Description	Fund	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029	Budget FYE 2030
	DWDM (Dense Wave Division Multiplexing)	Replacement	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
	Customer Network Construction	Replacement	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
	Ethernet Core Equipment	Replacement	\$ 350,000	\$ 350,000	\$ 350,000	\$ 250,000	\$ 250,000
	Wireless Tower Service	Replacement	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
	Central Office Enhancements	Replacement	\$ 150,000	\$ 150,000	\$ 135,000	\$ 135,000	\$ 135,000
	Fiber Augments	Replacement	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
	Test Equipment	Replacement	\$ 60,000	\$ 22,000	\$ -	\$ -	\$ -
TOTAL TELECOMMUNICATIONS			\$ 1,510,000	\$ 1,472,000	\$ 1,435,000	\$ 1,335,000	\$ 1,335,000



Board Resolution No. 2025-02-10
February 27, 2025

**APPROVING FISCAL YEAR 2026 WATER QUALITY MANAGEMENT DIVISION
OPERATING BUDGET, CAPITAL PROJECTS
AND USER CHARGES**

Whereas, the Development Authority of the North Country has caused to be prepared and has reviewed the proposed Fiscal Year 2026 Water Quality Management Budgets, attached to this Resolution as Appendices A(1) – A(4), and

Whereas, upon recommendation by staff and consulting engineers, it is determined that certain capital projects are necessary to be undertaken for the continued efficient operation of the Facilities, as set forth on the Capital Projects Schedule attached to this Resolution as Appendix B, and

Whereas, it is necessary to establish outside user charges for Water Quality Management for the Fiscal Year 2026 as proposed in the User Charges Schedule set forth in Appendix C, and

Whereas, it is necessary to maintain required reserves for the Army Waterline and Sewer Line, and Regional Waterline projects.

Now, upon recommendation of the Finance & Budget Committee, therefore be it

RESOLVED, by the Development Authority of the North Country that:

- 1. The Fiscal Year 2026 Water Quality Management Budgets and line items contained therein, as proposed and set forth in Appendices A(1)-A(4), are hereby approved and adopted.**
- 2. The Water Quality Management's capital projects for the Fiscal Year 2026, as proposed and set forth in Appendix B are hereby approved. The Executive Director is hereby authorized and directed to undertake and pay for such projects, including contracting therefore on such terms and conditions as he shall determine. Further, capital funds that were previously approved but not fully expended are carried forward for use in Fiscal Year 2026.**
- 3. The user charges for Water Quality Management for Fiscal Year 2026, as proposed and set forth in Appendix C, are hereby approved and adopted.**
- 4. The Executive Director is authorized and directed to manage reserves for the Army Waterline and Sewer Line, and Regional Waterline projects consistent with contractual requirements. To enhance the Authority's ability to respond promptly to customer requirements, the authority to negotiate contracts is hereby delegated to the Executive Director who will report such actions to the Board of Directors in a timely manner.**

Motion by: T. Hefferon
Seconded by: D. Mastascusa

Voting:

Bibbins – Present*	Hefferon – Yes	Murray – Yes
Doheny – Absent	MacKinnon - Yes	Virkler – Yes
Hall – Yes	Mastascusa - Yes	

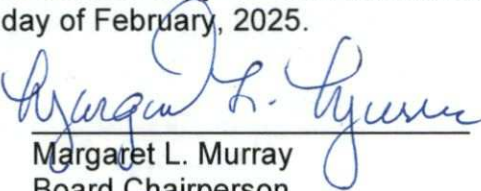
Non-Voting:

Henry – Present
Hunt – Present
McGrath – Present*

* - indicates attendance via videoconference.
* - indicates voting member attending using audio only, unable to vote.

DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY

I, the undersigned, Chairperson of the Board of Directors of the Development Authority of the North Country, do hereby certify that I have compared the foregoing copy of Resolution No. 2025-02-10 of the Development Authority of the North Country with the original adopted by the Development Authority of the North Country at a meeting of said Authority on the 27th day of February, 2025, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 27th day of February, 2025.


Margaret L. Murray
Board Chairperson

**Army Sewer
BUDGET FYE 2026
APPENDIX A-1**

	FYE 3/31/2024 Actual	FYE 3/31/2025 Amended Budget	Actual 12/31/2024	FYE 3/31/2026 Budget
Customer Billings				
4001 Customer Billings	\$2,949,118.44	\$4,108,530.00	\$2,826,511.24	\$4,799,323.00
Total Customer Billings	2,949,118.44	4,108,530.00	2,826,511.24	4,799,323.00
Other Income				
4164 Miscellaneous	3,609.97	3,610.00	2,707.47	3,610.00
4185 Grant Recapture	0.00	0.00	0.00	0.00
Total Other Income	3,609.97	3,610.00	2,707.47	3,610.00
4201 Gain on Sale of Assets	772.00	0.00	(11,297.77)	0.00
Interest Income				
4108 Reserve Interest	35,474.11	39,800.00	31,364.69	67,800.00
420... Mark to Market Adjustment	14,623.53	0.00	13,702.71	0.00
Total Interest Income	50,097.64	39,800.00	45,067.40	67,800.00
Total Income	3,003,598.05	4,151,940.00	2,862,988.34	4,870,733.00
Salaries				
Engineering Wages	87,431.30	94,571.00	60,646.91	103,035.00
Telecom Wages	0.00	0.00	342.16	0.00
MMF Wages	1,017.04	15,515.00	2,447.45	8,725.00
WQ Wages	290,750.77	434,369.00	259,881.99	394,234.00
500... Overtime Wages	41,702.78	58,416.00	53,991.80	40,753.00
5005 On-Call Stipend	5,100.00	3,840.00	5,568.00	9,481.00
Total Salaries	426,001.89	606,711.00	382,878.31	556,228.00
Fringe Benefits				
503... FICA Expense	29,851.56	35,886.00	26,902.24	40,139.00
503... Pension Expense	88,111.40	75,877.00	47,724.56	79,154.00
503... VDC Expense	1,179.57	0.00	1,302.98	1,559.00
503... Health Insurance	80,199.73	97,623.00	54,116.02	86,790.00
503... Workers Comp	22,541.42	23,313.00	15,623.74	21,740.00
503... Disability Insurance	1,630.79	2,281.00	1,710.81	2,105.00
504... Post Retire Overhead	36,405.20	42,001.00	12,696.61	38,401.00
5054 Employee Physicals & Screening	10,684.75	7,500.00	4,198.50	6,000.00
Total Fringe Benefits	270,604.42	284,481.00	164,275.46	275,888.00
Operations & Maintenance				
5403 Safety Equipment & Supplies	6,585.28	31,500.00	14,080.92	0.00
5706 Shop Tools	24,901.81	8,850.50	6,584.50	10,000.00
5815 Chemicals	102,718.08	119,369.81	43,452.00	109,000.00
Total O & M	134,205.17	159,720.31	64,117.42	119,000.00
6002 Sewage Treatment	1,203,192.58	1,419,087.00	955,467.64	1,515,339.00
6004 Water Purchases	4,246.50	4,500.00	385.01	4,500.00
Office & Administrative				
5053 Misc Employee Costs	168.67	213.82	213.82	0.00
5104 Office Supplies	2,946.70	4,500.00	2,860.55	0.00
5110 Postage & Shipping	280.10	750.00	260.51	0.00
5112 Telephone	7,200.52	8,000.00	2,890.49	0.00
5114 Cellular Services	21,469.23	26,400.00	17,395.77	0.00
5120 Dues & Subscriptions	813.00	1,500.00	470.00	0.00
5122 Public Info & Advertising	4,399.49	0.00	0.00	0.00
5130 Office Equipment	856.68	7,900.00	7,601.43	0.00
5202 Employee Mileage Reimbursement	3,758.25	5,500.00	4,396.54	4,500.00
5204 Empl. Meals & Incidental	8,424.49	8,750.00	5,788.78	0.00
5206 Empl. Lodging	8,731.00	10,500.00	7,673.16	0.00
5270 Travel & Meeting Expense	112.66	500.00	460.35	0.00
5370 Training & Development	16,243.94	24,500.00	17,730.57	0.00
5402 Employee Uniforms	10,940.85	13,530.19	10,511.63	0.00
5508 Cleaning Services	17,700.00	0.00	0.00	0.00
5570 Public Work Enforcement Fees	2,100.16	2,717.00	238.34	1,723.00
6210 Trustee Fees	0.00	0.00	0.00	3,000.00

**Army Sewer
BUDGET FYE 2026
APPENDIX A-1**

<u>Account Description</u>	<u>FYE 3/31/2024 Actual</u>	<u>FYE 3/31/2025 Amended Budget</u>	<u>Actual 12/31/2024</u>	<u>FYE 3/31/2026 Budget</u>
Total Office & Admin	106,145.74	115,261.01	78,491.94	9,223.00
Utilities				
5802 Gas & Electric	66,374.74	65,000.00	38,562.67	65,000.00
Total Utilities	66,374.74	65,000.00	38,562.67	65,000.00
Professional Fees				
5924 Legal	110.00	2,886.18	0.00	3,000.00
5926 Investment Banking Fees	783.80	1,156.00	521.79	1,176.00
Total Professional Fees	893.80	4,042.18	521.79	4,176.00
Repairs & Maintenance				
5804 Building Maintenance & Repair	13,527.90	17,500.00	13,176.74	15,000.00
5808 Site Maint & Repair	22,588.84	25,000.00	19,713.43	25,000.00
5812 Pipeline Maintenance	32,816.09	67,500.00	59,175.40	45,000.00
Total Repairs & Maintenance	68,932.83	110,000.00	92,065.57	85,000.00
Automobile				
5601 Auto/Light Truck Rep. & Maint.	27,467.87	32,820.00	24,591.98	0.00
5602 Auto/Light Truck Fuel	76,253.08	96,000.00	57,627.29	0.00
5603 Auto/Light Truck Rental/Lease	166,300.00	226,400.00	153,900.00	0.00
5605 Vehicle Ins	38,694.58	54,600.00	38,324.97	0.00
Total Automobile	308,715.53	409,820.00	274,444.24	0.00
Computer				
5124 Computer Equipment	23,902.08	19,000.00	18,255.70	0.00
5128 Programming & Software	7,926.00	14,865.50	14,365.50	10,999.00
Total Computer	31,828.08	33,865.50	32,621.20	10,999.00
Insurance				
6114 Insurance	55,752.15	59,600.00	44,700.03	80,700.00
619... Admin Allocation	280,749.00	365,269.00	280,929.29	347,589.00
619... Engineering Allocation	11,819.55	14,975.00	9,526.54	17,710.00
6208 NYS Administrative Assessment	15,780.00	15,922.00	0.00	17,252.00
890... Water Quality Allocation	(330,871.70)	(430,818.00)	(305,428.80)	135,497.00
7032 Depreciation	321,440.12	570,300.00	272,323.82	530,400.00
6202 Interest Expense	58,280.43	439,938.00	240,720.02	285,000.00
7170 Debt Issuance Costs	42,780.00	50,000.00	0.00	50,000.00
Total Expenses	3,076,870.83	4,297,674.00	2,626,602.15	4,109,501.00
Change in Net Position	(73,272.78)	(145,734.00)	236,386.19	761,232.00

**Army Sewer
BUDGET FYE 2026
APPENDIX A-1**

<u>Account Description</u>	<u>FYE 3/31/2024 Actual</u>	<u>FYE 3/31/2025 Amended Budget</u>	<u>Actual 12/31/2024</u>	<u>FYE 3/31/2026 Budget</u>
STATEMENT OF CASH FLOW FROM OPERATIONS				
(This presentation of Cash Flow does not take into account changes in accruals)				
CHANGE IN NET ASSETS				761,232.00
PLUS DEPRECIATION & AMORTIZATION				530,400.00
- 25... LESS PRINCIPAL PAYMENTS				(955,000.00)
RESERVE/CAPITAL REQUIREMENTS				
- 14?? ASL CAPITAL PROJECTS				(336,632.00)
TOTAL RESERVE/CAPITAL REQUIRED				(336,632.00)
CASH FLOW				<u>0.00</u>

**Army Water Line
BUDGET FYE 2026
APPENDIX A-2**

	<u>FYE 3/31/2024 Actual</u>	<u>FYE 3/31/2025 Amended Budget</u>	<u>Actual 12/31/2024</u>	<u>FYE 3/31/2026 Budget</u>
Account Description				
Customer Billings				
4001 Customer Billings	\$1,779,956.86	\$3,006,989.00	\$2,457,289.00	\$3,188,514.00
Total Customer Billings	1,779,956.86	3,006,989.00	2,457,289.00	3,188,514.00
Grant Revenue				
4183 NY State Grants	0.00	5,000,000.00	0.00	0.00
Total Grant Revenue	0.00	5,000,000.00	0.00	0.00
4185 Grant Recapture	0.00	0.00	0.00	0.00
Interest Income				
4108 Reserve Interest	19,349.54	21,700.00	17,108.00	37,000.00
420... Mark to Market Adjustment	7,976.47	0.00	7,474.20	0.00
Total Interest Income	27,326.01	21,700.00	24,582.20	37,000.00
Total Income	1,807,282.87	8,028,689.00	2,481,871.20	3,225,514.00
Salaries				
Engineering Wages	93,298.64	94,571.00	49,371.55	103,035.00
Telecom Wages	0.00	0.00	61.10	0.00
Regional Development Wages	0.00	0.00	413.23	0.00
MMF Wages	1,210.85	15,515.00	241.51	8,725.00
WQ Wages	333,562.70	435,586.00	248,518.45	387,965.00
500... Overtime Wages	8,327.85	8,770.00	5,201.37	10,265.00
5005 On-Call Stipend	5,100.00	3,840.00	5,568.00	9,317.00
Total Salaries	441,500.04	558,282.00	309,375.21	519,307.00
Fringe Benefits				
503... FICA Expense	30,938.93	35,352.00	23,093.99	37,480.00
503... Pension Expense	91,241.76	74,741.00	41,279.39	73,537.00
503... VDC Expense	1,181.61	0.00	1,373.60	1,559.00
503... Health Insurance	75,414.22	96,165.00	48,456.02	80,823.00
503... Workers Comp	6,948.81	22,884.00	7,735.63	19,885.00
503... Disability Insurance	1,550.57	2,245.00	1,683.99	1,960.00
504... Post Retire Overhead	28,822.73	41,343.00	20,963.72	35,726.00
Total Fringe Benefits	236,098.63	272,730.00	144,586.34	250,970.00
Operations & Maintenance				
5706 Shop Tools	16,409.06	3,746.00	2,400.69	5,000.00
5902 Lab Fees	3,924.00	5,000.00	3,538.00	5,000.00
Total O & M	20,333.06	8,746.00	5,938.69	10,000.00
6004 Water Purchases	616,278.75	769,630.00	573,610.93	840,863.00
Office & Administrative				
5122 Public Info & Advertising	0.00	500.00	0.00	0.00
5202 Employee Mileage Reimbursement	2,295.80	3,000.00	423.44	2,000.00
5570 Public Work Enforcement Fees	7,678.54	964.00	824.57	826.00
6210 Trustee Fees	0.00	0.00	3,000.00	3,000.00
Total Office & Admin	9,974.34	4,464.00	4,248.01	5,826.00
Utilities				
5802 Gas & Electric	21,695.02	22,900.00	12,061.18	25,000.00
Total Utilities	21,695.02	22,900.00	12,061.18	25,000.00
Professional Fees				
5924 Legal	110.00	900.00	150.00	900.00
5926 Investment Banking Fees	422.05	744.00	280.97	755.00
Total Professional Fees	532.05	1,644.00	430.97	1,655.00
Repairs & Maintenance				
5804 Building Maintenance & Repair	3,924.20	8,836.50	8,184.50	5,000.00
5808 Site Maint & Repair	12,362.72	30,154.00	10,948.94	30,000.00
5812 Pipeline Maintenance	20,000.00	19,463.50	19,414.91	71,250.00
Total Repairs & Maintenance	36,286.92	58,454.00	38,548.35	106,250.00

**Army Water Line
BUDGET FYE 2026
APPENDIX A-2**

<u>Account Description</u>	<u>FYE 3/31/2024 Actual</u>	<u>FYE 3/31/2025 Amended Budget</u>	<u>Actual 12/31/2024</u>	<u>FYE 3/31/2026 Budget</u>
Computer				
5128 Programming & Software	0.00	0.00	0.00	3,775.00
Total Computer	0.00	0.00	0.00	3,775.00
6114 Insurance	35,714.31	38,700.00	29,025.00	60,400.00
619... Admin Allocation	200,300.74	230,106.00	177,018.60	247,988.00
619... Engineering Allocation	12,064.81	14,363.00	8,501.37	18,074.00
6208 NYS Administrative Assessment	11,009.00	10,308.00	0.00	12,897.00
890... Water Quality Allocation	68,004.67	112,125.00	51,884.16	124,325.00
7032 Depreciation	446,464.83	779,500.00	526,833.73	748,600.00
6202 Interest Expense	205,573.28	230,268.00	269,914.02	396,773.00
7170 Debt Issuance Costs	50,500.00	50,000.00	0.00	0.00
Total Expenses	<u>2,412,330.45</u>	<u>3,162,220.00</u>	<u>2,151,976.56</u>	<u>3,372,703.00</u>
Change in Net Position	<u>(605,047.58)</u>	<u>4,866,469.00</u>	<u>329,894.64</u>	<u>(147,189.00)</u>

**Army Water Line
BUDGET FYE 2026
APPENDIX A-2**

<u>Account Description</u>	<u>FYE 3/31/2024 Actual</u>	<u>FYE 3/31/2025 Amended Budget</u>	<u>Actual 12/31/2024</u>	<u>FYE 3/31/2026 Budget</u>
STATEMENT OF CASH FLOW FROM OPERATIONS				
(This presentation of Cash Flow does not take into account changes in accruals)				
CHANGE IN NET ASSETS				(147,189.00)
PLUS DEPRECIATION & AMORTIZATION				748,600.00
- 25... LESS PRINCIPAL PAYMENTS				(601,411.00)
RESERVE/CAPITAL REQUIREMENTS				
- 14?? AWL CAPITAL PROJECTS				0.00
4183 AWL GRANT FUNDING				0.00
TOTAL RESERVE/CAPITAL REQUIRED				<u>0.00</u>
CASH FLOW				<u><u>0.00</u></u>

**Regional Water Line
BUDGET FYE 2026
APPENDIX A-3**

<u>Account Description</u>		<u>FYE 3/31/2024 Actual</u>	<u>FYE 3/31/2025 Amended Budget</u>	<u>Actual 12/31/2024</u>	<u>FYE 3/31/2026 Budget</u>
Customer Billings					
4001	Customer Billings	\$104,574.51	\$129,572.00	\$103,448.95	\$113,514.00
4005	Capital Billings	271,130.08	286,518.00	214,888.53	336,428.00
	Total Customer Billings	375,704.59	416,090.00	318,337.48	449,942.00
4185	Grant Recapture	0.00	0.00	0.00	0.00
Interest Income					
4102	Investment Interest Income	23,030.55	22,700.00	15,916.86	18,400.00
	Total Interest Income	23,030.55	22,700.00	15,916.86	18,400.00
	Total Income	398,735.14	438,790.00	334,254.34	468,342.00
Salaries					
	Engineering Wages	12,954.55	10,462.00	11,235.66	12,135.00
	Telecom Wages	0.00	0.00	788.19	0.00
	WQ Wages	18,910.29	21,156.00	18,532.04	30,518.00
500...	Overtime Wages	3,628.67	1,836.00	2,112.29	1,757.00
5005	On-Call Stipend	2,550.00	1,920.00	2,784.00	799.00
	Total Salaries	38,043.51	35,374.00	35,452.18	45,209.00
Fringe Benefits					
503...	FICA Expense	2,666.24	2,246.00	2,587.09	3,265.00
503...	Pension Expense	7,676.78	4,775.00	4,903.50	6,072.00
503...	VDC Expense	148.38	0.00	57.11	143.00
503...	Health Insurance	5,195.01	6,016.00	5,188.86	6,950.00
503...	Workers Comp	821.11	1,300.00	1,308.44	1,694.00
503...	Disability Insurance	117.76	139.00	103.95	174.00
504...	Post Retire Overhead	2,116.95	2,557.00	2,627.65	3,088.00
	Total Fringe Benefits	18,742.23	17,033.00	16,776.60	21,386.00
Operations & Maintenance					
5815	Chemicals	3,163.90	3,200.00	2,554.60	3,200.00
5902	Lab Fees	4,879.00	3,600.00	2,876.00	3,600.00
6010	Cape Vincent Reserve	0.00	1,700.00	1,700.00	1,700.00
	Total O & M	8,042.90	8,500.00	7,130.60	8,500.00
6004	Water Purchases	118,344.00	129,572.00	99,714.08	113,514.00
Office & Administrative					
5202	Employee Mileage Reimbursement	280.77	550.00	339.02	250.00
5570	Public Work Enforcement Fees	0.00	130.00	0.00	110.00
	Total Office & Admin	280.77	680.00	339.02	360.00
Utilities					
5802	Gas & Electric	22,377.93	30,000.00	17,067.72	30,000.00
	Total Utilities	22,377.93	30,000.00	17,067.72	30,000.00
Professional Fees					
5924	Legal	0.00	200.00	0.00	500.00
	Total Professional Fees	0.00	200.00	0.00	500.00
Repairs & Maintenance					
5804	Building Maintenance & Repair	4,508.19	8,100.00	3,445.99	9,000.00
5808	Site Maint & Repair	2,884.05	3,150.00	1,110.81	3,500.00
5812	Pipeline Maintenance	34,809.12	21,250.00	19,986.10	20,000.00
	Total Repairs & Maintenance	42,201.36	32,500.00	24,542.90	32,500.00
Computer					
5128	Programming & Software	0.00	0.00	0.00	533.00
	Total Computer	0.00	0.00	0.00	533.00
6114	Insurance	6,398.90	6,900.00	5,175.00	7,700.00
619...	Admin Allocation	16,445.37	17,445.00	13,451.84	17,868.00
619...	Engineering Allocation	1,746.34	2,258.00	1,519.43	4,365.00
6208	NYS Administrative Assessment	1,771.00	1,870.00	0.00	1,662.00

**Regional Water Line
BUDGET FYE 2026
APPENDIX A-3**

<u>Account Description</u>		FYE 3/31/2024 <u>Actual</u>	FYE 3/31/2025 <u>Amended Budget</u>	Actual 12/31/2024	FYE 3/31/2026 <u>Budget</u>
890...	Water Quality Allocation	4,930.65	5,795.00	6,433.18	11,144.00
7032	Depreciation	135,266.18	151,000.00	101,718.89	146,800.00
7002	Amortization	31,595.64	31,596.00	23,696.74	31,596.00
6202	Interest Expense	51,269.58	48,456.00	8,281.29	47,879.00
	Total Expenses	497,456.36	519,179.00	361,299.47	521,516.00
	Change in Net Position	(98,721.22)	(80,389.00)	(27,045.13)	(53,174.00)

**Regional Water Line
BUDGET FYE 2026
APPENDIX A-3**

<u>Account Description</u>	<u>FYE 3/31/2024 Actual</u>	<u>FYE 3/31/2025 Amended Budget</u>	<u>Actual 12/31/2024</u>	<u>FYE 3/31/2026 Budget</u>
STATEMENT OF CASH FLOW FROM OPERATIONS				
(This presentation of Cash Flow does not take into account changes in accruals)				
CHANGE IN NET ASSETS				(53,174.00)
PLUS DEPRECIATION & AMORTIZATION				178,396.00
- 25... LESS PRINCIPAL PAYMENTS				(85,222.00)
RESERVE/CAPITAL REQUIREMENTS				
3151 RWL CAPITAL RESERVE				36,000.00
- 14?? RWL CAPITAL PROJECTS				(76,000.00)
TOTAL RESERVE/CAPITAL REQUIRED				<u>(40,000.00)</u>
CASH FLOW				<u>0.00</u>

**Water Sewer Contracts
BUDGET FYE 2026
APPENDIX A-4**

Account Description		FYE 3/31/2024 Actual	FYE 3/31/2025 Amended Budget	Actual 12/31/2024	FYE 3/31/2026 Budget
Customer Billings					
4001	Customer Billings	\$1,853,248.66	\$2,170,980.00	\$1,492,427.88	\$2,904,136.00
	Total Customer Billings	1,853,248.66	2,170,980.00	1,492,427.88	2,904,136.00
Other Income					
4164	Miscellaneous	1,797.60	0.00	1,852.80	0.00
4185	Grant Recapture	0.00	0.00	0.00	0.00
	Total Other Income	1,797.60	0.00	1,852.80	0.00
Total Income		1,855,046.26	2,170,980.00	1,494,280.68	2,904,136.00
Salaries					
	Engineering Wages	57,700.99	22,183.00	33,968.82	29,061.00
	Telecom Wages	0.00	0.00	1,295.32	0.00
	MMF Wages	161.19	6,770.00	294.64	0.00
	WQ Wages	997,687.51	1,046,080.00	888,881.23	1,417,888.00
500...	Overtime Wages	98,087.97	27,732.00	48,706.24	68,875.00
5005	On-Call Stipend	7,800.00	11,050.00	6,960.00	36,823.00
	Total Salaries	1,161,437.66	1,113,815.00	980,106.25	1,552,647.00
Fringe Benefits					
503...	FICA Expense	81,161.64	68,617.00	72,178.65	111,783.00
503...	Pension Expense	242,541.36	151,087.00	135,681.69	234,324.00
503...	VDC Expense	445.41	0.00	382.41	535.00
503...	Health Insurance	167,742.49	210,985.00	158,605.96	251,619.00
503...	Workers Comp	42,962.77	55,989.00	58,241.27	75,995.00
503...	Disability Insurance	3,452.35	4,787.00	3,220.47	6,096.00
504...	Post Retire Overhead	82,674.26	88,176.00	86,729.43	111,984.00
5054	Employee Physicals & Screening	0.00	1,447.50	1,026.00	0.00
	Total Fringe Benefits	620,980.28	581,088.50	516,065.88	792,336.00
Operations & Maintenance					
5403	Safety Equipment & Supplies	0.00	0.00	0.00	15,000.00
5706	Shop Tools	29,373.80	3,500.00	0.00	28,000.00
8090	Purchases for Resale	48,263.07	43,620.00	21,113.65	50,000.00
	Total O & M	77,636.87	47,120.00	21,113.65	93,000.00
Office & Administrative					
5053	Misc Employee Costs	0.00	0.00	0.00	100.00
5104	Office Supplies	0.00	0.00	0.00	4,000.00
5110	Postage & Shipping	0.00	0.00	0.00	750.00
5112	Telephone	0.00	0.00	0.00	6,000.00
5114	Cellular Services	0.00	0.00	0.00	28,800.00
5118	Other Communications	743.47	1,380.00	1,025.55	0.00
5120	Dues & Subscriptions	0.00	0.00	0.00	1,500.00
5130	Office Equipment	0.00	0.00	0.00	3,000.00
5202	Employee Mileage Reimbursement	3,796.13	5,000.00	4,455.50	5,000.00
5204	Empl. Meals & Incidental	0.00	52.50	0.00	5,000.00
5206	Empl. Lodging	0.00	0.00	0.00	5,000.00
5270	Travel & Meeting Expense	0.00	0.00	0.00	500.00
5370	Training & Development	0.00	0.00	0.00	16,500.00
5402	Employee Uniforms	0.00	0.00	0.00	12,225.00
	Total Office & Admin	4,539.60	6,432.50	5,481.05	88,375.00
Automobile					
5601	Auto/Light Truck Rep. & Maint.	0.00	0.00	0.00	46,000.00
5602	Auto/Light Truck Fuel	0.00	0.00	0.00	117,000.00
5603	Auto/Light Truck Rental/Lease	0.00	0.00	0.00	270,000.00
5605	Vehicle Ins	0.00	0.00	0.00	58,700.00
	Total Automobile	0.00	0.00	0.00	491,700.00
Computer					
5124	Computer Equipment	0.00	0.00	0.00	18,000.00

**Water Sewer Contracts
BUDGET FYE 2026
APPENDIX A-4**

<u>Account Description</u>		FYE	FYE	Actual	FYE
		3/31/2024	3/31/2025	12/31/2024	3/31/2026
		Actual	Amended Budget		Budget
5128	Programming & Software	0.00	0.00	0.00	3,443.00
	Total Computer	0.00	0.00	0.00	21,443.00
6114	Insurance	42,844.86	46,400.00	34,800.03	67,200.00
619...	Admin Allocation	37,815.14	41,821.00	32,167.48	44,516.00
619...	Engineering Allocation	8,842.13	10,625.00	6,609.02	12,861.00
6208	NYS Administrative Assessment	7,775.00	9,221.00	0.00	10,879.00
890...	Water Quality Allocation	257,621.18	312,898.00	243,463.34	(270,966.00)
	Total Expenses	2,219,492.72	2,169,421.00	1,839,806.70	2,903,991.00
	Change in Net Position	<u>(364,446.46)</u>	<u>1,559.00</u>	<u>(345,526.02)</u>	<u>145.00</u>

**APPENDIX B
WATER QUALITY MANAGEMENT CAPITAL PROJECTS**

ARMY SEWER LINE

Project Number	Project Description	Fund	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029	Budget FYE 2030
	Warneck Pump Station (WPS) Remote Terminal Unit (RTU) Replacement	Revenue	\$ 12,000	\$ -	\$ -	\$ -	\$ -
	Closed Circuit Television (CCTV) Sewer Camera Replacement	Revenue	\$ 324,632	\$ -	\$ -	\$ -	\$ -
	DOT Underground Crossings	Revenue/Grant	\$ -	\$ 750,000	\$ -	\$ -	\$ -
	Warneck Pump Station (WPS) Washer Compactor and Panel Replacements	Revenue	\$ -	\$ 8,000	\$ 93,000	\$ -	\$ -
	Warneck Pump Station 12" By-Pass Pump Replacement	Revenue	\$ -	\$ 8,000	\$ 227,287	\$ -	\$ -
	Utility Trailer Replacements	Revenue	\$ -	\$ -	\$ 21,855	\$ -	\$ -
	Army Sewer Line (ASL) Alternate Source for Wastewater Treatment	Revenue	\$ -	\$ -	\$ -	\$ 500,000	\$ -
	Pump 3 VFD Replacement	Revenue	\$ -	\$ -	\$ -	\$ 12,000	\$ -
TOTAL ARMY SEWER LINE			\$ 336,632	\$ 766,000	\$ 342,141	\$ 512,000	\$ -

ARMY WATER LINE

Project Number	Project Description	Fund	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029	Budget FYE 2030
	Vacuum Trailer Replacement	Revenue	\$ -	\$ 116,000	\$ -	\$ -	\$ -
42044	Army Water Line (AWL) Pipeline Replacement - Phase 2	Bonding/Grant	\$ -	\$ 15,185,000			
	City of Watertown Remote Terminal Unit (RTU) Replacement	Revenue	\$ -	\$ 12,000	\$ -	\$ -	\$ -
	Army Water Line (AWL) Bridge Crossing Inspection	Revenue	\$ -	\$ -	\$ 30,050	\$ -	\$ -
	Army Water Line (AWL) Alternate Source for Water Supply	Revenue	\$ -		\$ -	\$ 546,364	\$ -
TOTAL ARMY WATER LINE			\$ -	\$ 15,313,000	\$ 30,050	\$ 546,364	\$ -

REGIONAL WATER LINE

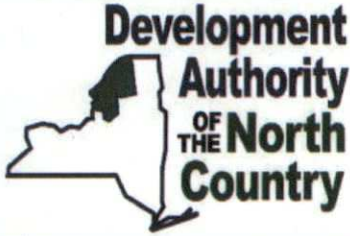
Project Number	Project Description	Fund	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029	Budget FYE 2030
	Town of Cape Vincent (TOCV) Pump Station Remote Terminal Unit (RTU) and Human Machine Interface (HMI) Upgrade	Capital	\$ 16,000	\$ -	\$ -	\$ -	\$ -
	Regional Water Line (RWL) Cape Vincent Pump Station Pump No. 1 Replacement	Capital	\$ 60,000	\$ -	\$ -	\$ -	\$ -
	Regional Water Line (RWL) Air Relief Valves & Meter Replacement	Capital	\$ -	\$ 30,000	\$ -	\$ -	\$ -
	Regional Water Line (RWL) Limerick Booster Pump Station (LBPS) Genset Replacement	Capital	\$ -	\$ -	\$ 152,982	\$ -	\$ -
	Regional Water Line (RWL) Pumps & Surge Relief Valves	Capital	\$ -	\$ -	\$ 89,075	\$ -	\$ -
	Regional Water Line (RWL) Bridge Inspections	Capital	\$ -	\$ -	\$ -	\$ 60,000	\$ -
	Regional Water Line (RWL) LBPS Controls Improvements	Capital	\$ -	\$ -	\$ -	\$ 64,890	\$ -
	Regional Water Line (RWL) Town of Cape Vincent VFD Replacements Pumps 1&2	Capital	\$ -	\$ -	\$ -	\$ -	\$ 31,996
TOTAL REGIONAL WATER LINE			\$ 76,000	\$ 30,000	\$ 242,057	\$ 124,890	\$ 31,996

APPENDIX C
Development Authority of the North Country
Army Sewer Line/Army Water Line/Regional Water Line
2025-2026 User Charges Schedule

	2024-2025	2025-2026	Change
<u>Army Sewer</u>	7.45	8.90	1.45
<u>Army Water</u>	9.91	10.56	0.65
<u>Sewer Connection Rates:</u>			
Town of LeRay - Sanford Corners	3.86	4.01	0.15
Town of Pamela SD9	3.91	4.06	0.15
Town of LeRay - North Entry	3.86	4.01	0.15
Town of Leray SD 4	4.27	4.42	0.15
Town of Pamela SD3	3.86	4.01	0.15
Route 3 Sewer	3.91	4.07	0.16
Route 12	3.86	4.01	0.15
<u>Water Connection Rates:</u>			
Pamelia District #2, LeRay District #1	3.64	3.97	0.33
Pamelia District #1	3.75	4.08	0.33
Pamelia District #4 & #5	3.85	4.19	0.34
LeRay District #2	4.21	4.57	0.36
Champion	4.96	5.36	0.39

Regional Water Line (COST COMPARISON FY25/ FY26)

Municipality	FY 2025		FY 2026	
	Quarterly Fixed Cost	Variable Cost / KGAL	Quarterly Fixed Cost	Variable Cost / KGAL
T/Cape Vincent (WD 2,3)	\$ 1,438.34	\$ 2.50	\$ 1,688.90	\$ 2.19
T/Lyme (incl Bus Garage)	\$ 12,225.92	\$ 2.50	\$ 14,355.61	\$ 2.19
V/Chaumont	\$ 11,506.75	\$ 2.50	\$ 13,511.16	\$ 2.19
V/Dexter	\$ 9,349.23	\$ 2.50	\$ 10,977.82	\$ 2.19
T/Brownville (incl GBHS)	\$ 17,691.63	\$ 2.50	\$ 20,773.42	\$ 2.19
V/Brownville	\$ 19,417.64	\$ 2.50	\$ 22,800.09	\$ 2.19



Board Resolution No. 2025-02-11
February 27, 2026

APPROVING FISCAL YEAR 2026
NORTH COUNTRY ECONOMIC DEVELOPMENT FUND BUDGET

Whereas, the Development Authority of the North Country has caused to be prepared and has reviewed Fiscal Year 2026 North Country Economic Development Fund Budget, said proposed Budget being attached to this resolution as Appendix A, and

Whereas, **Resolution No. 2014-08-12** authorizes the execution of Program Agreement to establish the North Country Economic Development Fund with \$10 million that the New York Power Authority (NYPA) received from Alcoa, and

Whereas, pursuant to **Resolution No. 2014-08-14**, the Authority Board authorized the creation of a new Authority Division in order to budget and account for North Country Economic Development Funds accordingly, and

Whereas, the North Country Economic Development Fund Board ratified the FY 2026 Budget at its meeting on February 7, 2025, and

Now, therefore be it

RESOLVED, that the Development Authority of the North Country approves and adopts the Fiscal Year 2026 North Country Economic Development Fund Budget and line items contained therein, as proposed and set forth in Appendix A.

Motion by: E. Virkler
Seconded by: A. MacKinnon

Voting:

Bibbins – **Present*** Hefferon – **Yes** Murray – **Yes**
Doheny – **Present*** MacKinnon - **Yes** Virkler – **Yes**
Hall – **Yes** Mastascusa -**Yes**

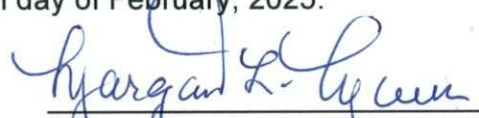
Non-Voting:

Henry – **Present**
Hunt – **Present**
McGrath – **Present***

* - indicates attendance via videoconference.
* - indicates voting member attending using audio only, unable to vote.

DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY

I, the undersigned, Chairperson of the Board of Directors of the Development Authority of the North Country, do hereby certify that I have compared the foregoing copy of Resolution No. 2025-02-11 of the Development Authority of the North Country with the original adopted by the Development Authority of the North Country at a meeting of said Authority on the 27th day of February, 2025, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 27th day of February, 2025.


Margaret L. Murray
Board Chairperson

**North Country EDF
BUDGET FYE 2026
APPENDIX A**

<u>Account Description</u>		<u>FYE 3/31/2024 Actual</u>	<u>FYE 3/31/2025 Amended Budget</u>	<u>Actual 12/31/2024</u>	<u>FYE 3/31/2026 Budget</u>
4104	Loan Interest Income	\$0.00	\$160,000.00	\$87,808.83	\$115,000.00
	Other Income				
4185	Grant Recapture	0.00	0.00	0.00	0.00
4190	Recovery of Bad Debts	0.00	3,600.00	0.00	0.00
	Total Other Income	0.00	3,600.00	0.00	0.00
	Interest Income				
4102	Investment Interest Income	0.00	129,700.00	163,557.77	230,400.00
	Total Interest Income	0.00	129,700.00	163,557.77	230,400.00
	Total Income	0.00	293,300.00	251,366.60	345,400.00
	Professional Fees				
5924	Legal	0.00	1,000.00	0.00	1,000.00
5926	Investment Banking Fees	0.00	3,983.00	1,974.84	4,073.00
5970	Consulting	0.00	8,000.00	8,000.00	10,000.00
	Total Professional Fees	0.00	12,983.00	9,974.84	15,073.00
	Total Expenses	0.00	12,983.00	9,974.84	15,073.00
	Change in Net Position	0.00	280,317.00	241,391.76	330,327.00