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# 2024-2025 FINAL BUDGET



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February 22, 2024





**Board Resolution No. 2024-02-05**  
**February 22, 2024**

**APPROVING FISCAL YEAR 2025 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 2025 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	\$50,900
Miscellaneous Accounting Services	<u>\$ 5,500</u>
	\$56,400

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 2025 Administrative Budget and line items contained therein, as proposed and set forth in Appendix A, are hereby approved and adopted.**
- 2. The Administrative capital projects for the Fiscal Year 2025, 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 2025.**

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 2025 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.

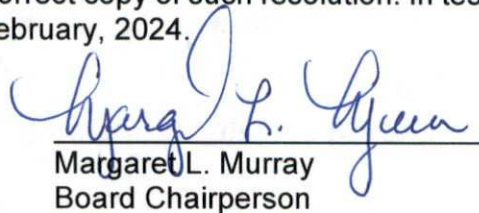
Motion by: A. MacKinnon  
 Seconded by: D. Mastascusa

Bibbins – <b>Yes</b>	Hefferon – <b>Yes</b>	MacKinnon – <b>Yes</b>	Murray – <b>Yes</b>
Doheny – <b>Yes</b>	Henry - <b>Present</b>	McGrath – <b>Present*</b>	Virkler – <b>Yes*</b>
Hall – <b>Yes</b>	Hunt - <b>Absent</b>	Mastascusa – <b>Yes</b>	

\*- indicates attendance via videoconference.

**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. 2024-02-05 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 22nd day of February, 2024, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 22nd day of February, 2024.

  
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 Margaret L. Murray  
 Board Chairperson



**Administration  
BUDGET FYE 2025  
APPENDIX A**

	FYE 3/31/2023 Actual	FYE 3/31/2024 Amended Budget	Actual 11/30/2023	FYE 3/31/2025 Budget
<b>Grant Revenue</b>				
4183 NY State Grants	\$8,945.00	\$0.00	(\$257.50)	\$0.00
<b>Total Grant Revenue</b>	<b>8,945.00</b>	<b>0.00</b>	<b>(257.50)</b>	<b>0.00</b>
<b>Other Income</b>				
4164 Miscellaneous	151,309.57	191,100.00	139,200.08	283,200.00
4185 Grant Recapture	0.00	0.00	0.00	0.00
<b>Total Other Income</b>	<b>151,309.57</b>	<b>191,100.00</b>	<b>139,200.08</b>	<b>283,200.00</b>
<b>4201 Gain on Sale of Assets</b>	<b>36,211.46</b>	<b>104,000.00</b>	<b>83,105.82</b>	<b>104,000.00</b>
<b>Interest Income</b>				
4102 Investment Interest Income	155,353.26	228,580.00	187,849.70	301,595.00
420... Mark to Market Adjustment	(6,605.24)	0.00	34,002.90	0.00
<b>Total Interest Income</b>	<b>148,748.02</b>	<b>228,580.00</b>	<b>221,852.60</b>	<b>301,595.00</b>
<b>Total Income</b>	<b>345,214.05</b>	<b>523,680.00</b>	<b>443,901.00</b>	<b>688,795.00</b>
<b>Salaries</b>				
Administrative Wages	1,272,628.99	1,317,952.00	855,718.82	1,439,305.00
Engineering Wages	0.00	0.00	211.53	0.00
Telecom Wages	7,131.31	0.00	2,721.04	0.00
MMF Wages	1,007.13	0.00	0.00	0.00
500... Overtime Wages	645.77	1,000.00	294.97	1,000.00
<b>Total Salaries</b>	<b>1,281,413.20</b>	<b>1,318,952.00</b>	<b>858,946.36</b>	<b>1,440,305.00</b>
<b>Fringe Benefits</b>				
503... FICA Expense	87,977.58	87,897.00	64,638.12	94,153.00
503... Pension Expense	19,305.30	131,321.00	91,592.92	171,441.00
503... VDC Expense	8,295.72	8,446.00	5,855.24	9,067.00
503... Health Insurance	117,437.27	168,977.00	121,684.34	208,549.00
504... Retiree Health Insurance	104,701.66	122,409.00	71,176.96	114,141.00
503... Workers Comp	1,500.84	1,958.00	1,258.70	1,854.00
503... Disability Insurance	3,149.51	3,377.00	2,251.12	4,682.00
5036 Unemployment	19,727.94	10,000.00	4,540.00	10,000.00
504... Post Retire Overhead	(81,637.48)	80,730.00	53,235.39	86,229.00
5051 Benefit Admin. Fees	8,732.75	10,780.00	3,726.00	10,900.00
5054 Employee Physicals & Screening	897.00	1,990.00	978.50	1,028.00
<b>Total Fringe Benefits</b>	<b>290,088.09</b>	<b>627,885.00</b>	<b>420,937.29</b>	<b>712,044.00</b>
<b>Operations &amp; Maintenance</b>				
5134 Maintenance Contracts	2,211.99	3,266.00	1,095.04	3,043.00
5403 Safety Equipment & Supplies	6,399.50	4,604.00	4,266.58	4,400.00
<b>Total O &amp; M</b>	<b>8,611.49</b>	<b>7,870.00</b>	<b>5,361.62</b>	<b>7,443.00</b>
<b>Office &amp; Administrative</b>				
5053 Misc Employee Costs	8,791.96	5,945.00	3,961.39	6,645.00
5102 Office Rent	120,032.43	120,006.00	88,242.10	119,940.00
5103 Lease ROU	(262,186.08)	0.00	0.00	(124,940.00)
6203 Interest Expense, Lease ROU	10,911.21	0.00	0.00	5,000.00
5104 Office Supplies	5,559.79	7,000.00	4,561.82	7,000.00
5110 Postage & Shipping	3,941.90	7,909.00	4,254.62	8,447.00
5112 Telephone	3,511.71	4,979.00	668.77	981.00
5114 Cellular Services	5,231.80	5,400.00	2,690.78	5,400.00
5118 Other Communications	10,381.79	9,720.00	5,388.34	16,300.00
5120 Dues & Subscriptions	4,217.08	7,000.00	5,299.04	6,600.00
5122 Public Info & Advertising	4,397.22	10,680.00	6,751.05	23,214.00
5123 Promotional Materials	3,554.38	4,500.00	3,949.48	8,000.00
5130 Office Equipment	20,498.70	5,000.00	1,995.74	16,893.00
5170 Other Office Expenses	1,049.77	806.00	378.24	1,306.00
5173 Credit Card Processing Fees	81.60	0.00	0.00	0.00
5202 Employee Mileage Reimbursement	4,827.90	4,225.00	3,911.73	5,000.00
5204 Empl. Meals & Incidental	1,579.92	500.00	205.16	500.00
5206 Empl. Lodging	0.00	500.00	196.00	500.00



**Administration  
BUDGET FYE 2025  
APPENDIX A**

<u>Account Description</u>	FYE	FYE	Actual	FYE
	3/31/2023	3/31/2024	11/30/2023	3/31/2025
	Actual	Amended Budget		Budget
5270 Travel & Meeting Expense	2,906.60	4,270.00	3,364.42	4,500.00
5312 Continuing Education	582.00	0.00	0.00	0.00
5370 Training & Development	1,231.14	8,148.50	7,558.24	12,800.00
5402 Employee Uniforms	704.96	1,425.00	514.00	1,500.00
5404 Safety Training	8,352.85	16,418.00	6,258.75	11,000.00
5508 Cleaning Services	10,710.00	11,830.00	6,370.00	10,920.00
6102 Board Member Travel & Expenses	93.60	1,200.00	0.00	875.00
6104 Sponsorships	4,750.00	4,150.00	1,470.00	4,620.00
<b>Total Office &amp; Admin</b>	<b>(24,285.77)</b>	<b>241,611.50</b>	<b>157,989.67</b>	<b>153,001.00</b>
<b>Professional Fees</b>				
5924 Legal	23,904.00	32,255.00	20,773.75	34,000.00
5926 Investment Banking Fees	5,147.59	5,900.00	2,152.13	5,500.00
592... Accounting Fees	34,600.00	45,100.00	41,627.50	56,400.00
5970 Consulting	13,108.00	13,780.00	10,654.00	22,665.00
<b>Total Professional Fees</b>	<b>76,759.59</b>	<b>97,035.00</b>	<b>75,207.38</b>	<b>118,565.00</b>
<b>Automobile</b>				
5601 Auto/Light Truck Rep. & Maint.	6,041.43	1,961.50	1,827.07	837.00
5602 Auto/Light Truck Fuel	50.67	201.00	0.00	189.00
<b>Total Automobile</b>	<b>6,092.10</b>	<b>2,162.50</b>	<b>1,827.07</b>	<b>1,026.00</b>
<b>Computer</b>				
5124 Computer Equipment	17,057.29	40,640.00	14,113.11	38,340.00
5126 Computer Maintenance	0.00	5,809.00	0.00	15,000.00
5128 Programming & Software	138,096.00	161,299.00	116,180.11	200,804.00
5129 ECMS Expense	28,980.74	41,675.00	35,659.86	45,000.00
6108 Web Page Design & Maintenance	2,269.90	6,072.00	2,000.00	5,372.00
<b>Total Computer</b>	<b>186,403.93</b>	<b>255,495.00</b>	<b>167,953.08</b>	<b>304,516.00</b>
6114 Insurance	18,432.44	19,300.00	12,866.64	21,600.00
619... Admin Allocation	(2,051,632.37)	(2,405,187.00)	(1,619,193.32)	(2,534,259.00)
7032 Depreciation	194,086.67	285,800.00	164,395.05	307,400.00
7003 Amortization, Lease ROU	251,097.99	0.00	0.00	120,000.00
6901 Contingency	0.00	12,385.00	0.00	30,000.00
<b>Total Expenses</b>	<b>237,067.36</b>	<b>463,309.00</b>	<b>246,290.84</b>	<b>681,641.00</b>
<b>Change in Net Position</b>	<b>108,146.69</b>	<b>60,371.00</b>	<b>197,610.16</b>	<b>7,154.00</b>



**Administration  
BUDGET FYE 2025  
APPENDIX A**

<u>Account Description</u>	<u>FYE 3/31/2023 Actual</u>	<u>FYE 3/31/2024 Amended Budget</u>	<u>Actual 11/30/2023</u>	<u>FYE 3/31/2025 Budget</u>
<b>STATEMENT OF CASH FLOW FROM OPERATIONS</b>				
(This presentation of Cash Flow does not take into account changes in accruals)				
CHANGE IN NET ASSETS				7,154.00
PLUS DEPRECIATION & AMORTIZATION				307,400.00
- 25... LESS PRINCIPAL PAYMENTS				(50,000.00)
RESERVE/CAPITAL REQUIREMENTS				
- 1440 ADMIN CAPITAL PROJECTS				<u>(320,032.00)</u>
TOTAL RESERVE/CAPITAL REQUIRED				<u>(320,032.00)</u>
CASH FLOW				<u><u>(55,478.00)</u></u>



**APPENDIX B  
ADMINISTRATIVE CAPITAL PROJECTS**

Project Number	Project Description	Fund	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029
	Fleet Vehicles	O	\$ 320,032	\$ 330,618	\$ 197,224	\$ 194,418	\$ 179,372
	Server Replacement	O	\$ 252,000	\$ -	\$ 12,400	\$ 5,000	\$ -
	Internet Redundancy	O	\$ 42,500	\$ -	\$ -	\$ -	\$ -
	GIS ESRI Software and Internet Mapping Application Upgrade	O	\$ 65,000	\$ -	\$ -	\$ -	\$ -
<b>TOTAL ADMINISTRATIVE</b>			<b>\$ 679,532</b>	<b>\$ 330,618</b>	<b>\$ 209,624</b>	<b>\$ 199,418</b>	<b>\$ 179,372</b>

**Fund Description**

O Operating Investments



**APPENDIX C**  
**Development Authority of the North Country**  
**Restricted/ Board Designated Reserves**  
**Fiscal Year Ending March 31, 2025**

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

<b>Restricted Fund Balance:</b>	<b>Balance 3/31/2023</b>	<b>Estimated Balance 3/31/2024</b>
Community Rental Housing Program	\$ 13,162,260	\$ 13,326,075
Community Development Loan Fund	\$ 9,702,563	\$ 10,144,409
Housing Loan Revolving Fund	\$ 22,360,403	\$ 22,635,361
Army Water & Sewer Repair Reserve	\$ 1,800,000	\$ 1,800,000
Regional Waterline	\$ 404,885	\$ 390,525
Wetlands Mitigation Reserve	\$ 321,895	\$ 324,911
MMF Replacement Reserve	\$ 5,183,355	\$ 4,147,811
MMF Liner Reserve **	\$ 11,832,163	\$ 17,675,187
MMF Closure/Post Closure Reserve	\$ 25,050,947	\$ 26,331,076
Telecom Repair & Replacement Reserve	\$ 6,950,830	\$ 4,433,843
	<b>\$ 96,769,300</b>	<b>\$ 101,209,198</b>

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,

<b>Board Designated Reserves:</b>	<b>Balance 3/31/2023</b>	<b>Estimated Balance 3/31/2024</b>
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	\$ 273,565	\$ 204,579
MMF Capital Reserve*	\$ 594,056	\$ -
MMF Tip Fee Stabilization Reserve **	\$ 4,836,638	\$ 1,676,043
MMF Landfill Gas Reserve	\$ 1,404,729	\$ 1,346,705
Economic Development Loan Fund	\$ 5,314,979	\$ 5,361,285
Affordable Housing Program	\$ 3,000,000	\$ 3,000,000
	<b>\$ 20,397,059</b>	<b>\$ 16,561,704</b>

\* = With the completion of the Southern Expansion, and per Board Resolution 2023-02-06, funds in the MMF Capital Reserve were moved to the MMF Replacement Reserve. Current open project costs funded from the Capital Reserve (if any) will be funded from the Replacement Reserve.

\*\* = After completion of the MMF reserve projections in December 2023, it was noted that additional funds were needed to properly fund upcoming cell construction costs. As such, management recommends moving \$1.9M from the Tip Fee Stabilization Reserve to the Liner Reserve as reflected in the 3/31/2024 balances.

**APPENDIX D**  
**Administrative Allocations**  
**Budget - FYE March 31, 2025**

	Budgeted FYE 3/31/24		Budgeted FYE 3/31/25		Increase or Decrease
<b>Administrative Costs:</b>					
Salaries & Fringes	\$ 1,818,203	\$	2,032,369	\$	214,166
Administrative Overhead	\$ 649,530	\$	649,079	\$	(451)
Administrative Capital	\$ -	\$	71,900	\$	71,900
<b>Total Administrative Costs</b>	<b>\$ 2,467,733</b>	<b>\$</b>	<b>2,753,348</b>	<b>\$</b>	<b>285,615</b>

	Budgeted FYE 3/31/24		Budgeted FYE 3/31/25		Increase or (Decrease)
<b>Administrative Allocation:</b>					
Army Sewer	\$ 354,175	\$	365,269	\$	11,094
Army Water	\$ 183,063	\$	230,106	\$	47,043
Regional Water	\$ 16,798	\$	17,445	\$	647
Water Quality Contracts	\$ 38,626	\$	41,821	\$	3,195
Engineering	\$ 51,386	\$	52,672	\$	1,286
Materials Mgt	\$ 991,199	\$	1,029,777	\$	38,578
Telecommunications	\$ 605,606	\$	629,714	\$	24,108
Regional Development Contracts	\$ 22,957	\$	22,945	\$	(12)
Affordable Housing Program	\$ 88,801	\$	90,034	\$	1,233
Community Development Loan Fund	\$ 4,251	\$	4,385	\$	134
Authority Economic Development Fund	\$ 57,342	\$	58,270	\$	928
Community Rental Housing Program	\$ 8,529	\$	8,910	\$	381
Internal Subsidy	\$ 45,000	\$	202,000	\$	157,000
<b>Total</b>	<b>\$ 2,467,733</b>	<b>\$</b>	<b>2,753,348</b>	<b>\$</b>	<b>285,615</b>





**Board Resolution No. 2024-02-06**  
**February 22, 2024**

**APPROVING FISCAL YEAR 2025 ENGINEERING DIVISION  
OPERATING BUDGET**

Whereas, the Development Authority of the North Country has caused to be prepared and has reviewed the proposed Fiscal Year 2025 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 2025 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: M. Hall

Seconded by: K. Bibbins

Bibbins – **Yes**

Doheny – **Yes**

Hall – **Yes**

Hefferon – **Yes**

Henry - **Present**

Hunt - **Absent**

MacKinnon – **Yes**

McGrath – **Present\***

Mastascusa – **Yes**

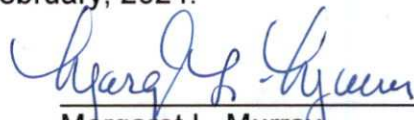
Murray – **Yes**

Virkler – **Yes\***

\* - indicates attendance via videoconference.

**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. 2024-02-06 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 22nd day of February, 2024, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 22nd day of February, 2024.

  
\_\_\_\_\_  
Margaret L. Murray  
Board Chairperson

**Engineering  
BUDGET FYE 2025  
APPENDIX A**

<u>Account Description</u>		<u>FYE 3/31/2023 Actual</u>	<u>FYE 3/31/2024 Amended Budget</u>	<u>Actual 11/30/2023</u>	<u>FYE 3/31/2025 Budget</u>
<b>Customer Billings</b>					
4001	Customer Billings	\$517,566.47	\$734,055.00	\$312,252.72	\$643,335.00
	<b>Total Customer Billings</b>	<b>517,566.47</b>	<b>734,055.00</b>	<b>312,252.72</b>	<b>643,335.00</b>
4185	Grant Recapture	0.00	0.00	0.00	0.00
	<b>Total Income</b>	<b>517,566.47</b>	<b>734,055.00</b>	<b>312,252.72</b>	<b>643,335.00</b>
<b>Salaries</b>					
	Engineering Wages	269,131.07	367,950.00	144,876.88	312,257.00
	MMF Wages	21.32	0.00	0.00	0.00
	WQ Wages	682.85	0.00	202.52	12,099.00
	<b>Total Salaries</b>	<b>269,835.24</b>	<b>367,950.00</b>	<b>145,079.40</b>	<b>324,356.00</b>
<b>Fringe Benefits</b>					
503...	FICA Expense	19,789.26	23,818.00	11,198.84	21,920.00
503...	Pension Expense	4,590.03	38,956.00	14,686.69	37,358.00
503...	VDC Expense	7,792.17	3,683.00	1,385.24	0.00
503...	Health Insurance	49,044.50	56,601.00	21,500.84	37,817.00
503...	Workers Comp	2,054.27	1,481.00	902.37	2,024.00
503...	Disability Insurance	914.00	954.00	636.16	1,379.00
504...	Post Retire Overhead	16,529.28	22,812.00	11,094.60	22,934.00
5054	Employee Physicals & Screening	334.75	1,500.00	1,037.82	600.00
	<b>Total Fringe Benefits</b>	<b>101,048.26</b>	<b>149,805.00</b>	<b>62,442.56</b>	<b>124,032.00</b>
<b>Operations &amp; Maintenance</b>					
5062	Third Party Temporary - O&M	0.00	3,500.00	0.00	0.00
5403	Safety Equipment & Supplies	1,041.19	1,000.00	747.70	1,000.00
5904	SCADA	17,009.04	21,750.00	2,024.28	21,750.00
8090	Purchases for Resale	53,891.24	104,000.00	35,849.01	97,000.00
	<b>Total O &amp; M</b>	<b>71,941.47</b>	<b>130,250.00</b>	<b>38,620.99</b>	<b>119,750.00</b>
<b>Office &amp; Administrative</b>					
5053	Misc Employee Costs	325.00	500.00	5.87	500.00
5102	Office Rent	1,869.96	1,870.00	1,246.64	1,870.00
5104	Office Supplies	905.87	1,000.00	284.23	1,000.00
5112	Telephone	2,375.16	1,969.00	187.18	327.00
5114	Cellular Services	4,749.05	5,000.00	2,650.65	6,200.00
5120	Dues & Subscriptions	248.00	1,000.00	0.00	1,000.00
5122	Public Info & Advertising	4,752.37	6,000.00	3,699.50	0.00
5130	Office Equipment	0.00	380.00	0.00	1,500.00
5202	Employee Mileage Reimbursement	5,634.72	8,000.00	6,146.65	8,000.00
5204	Empl. Meals & Incidental	44.62	750.00	289.92	1,000.00
5206	Empl. Lodging	0.00	1,400.00	455.55	2,000.00
5270	Travel & Meeting Expense	0.00	0.00	0.00	1,000.00
5370	Training & Development	2,902.88	6,000.00	2,630.00	6,000.00
5402	Employee Uniforms	684.98	900.00	54.00	1,100.00
	<b>Total Office &amp; Admin</b>	<b>24,492.61</b>	<b>34,769.00</b>	<b>17,650.19</b>	<b>31,497.00</b>
<b>Professional Fees</b>					
5924	Legal	0.00	1,000.00	0.00	1,000.00
	<b>Total Professional Fees</b>	<b>0.00</b>	<b>1,000.00</b>	<b>0.00</b>	<b>1,000.00</b>
<b>Automobile</b>					
5601	Auto/Light Truck Rep. & Maint.	1,284.01	2,500.00	1,363.05	3,340.00
5602	Auto/Light Truck Fuel	4,551.48	4,000.00	2,497.61	4,000.00
5603	Auto/Light Truck Rental/Lease	6,700.00	12,500.00	8,333.36	14,000.00
5605	Vehicle Ins	2,366.25	2,500.00	1,666.64	3,100.00
	<b>Total Automobile</b>	<b>14,901.74</b>	<b>21,500.00</b>	<b>13,860.66</b>	<b>24,440.00</b>
<b>Computer</b>					
5124	Computer Equipment	5,827.81	4,000.00	2,606.42	5,000.00
5128	Programming & Software	0.00	2,370.00	914.65	1,000.00
5906	GIS	27,243.96	38,944.00	31,011.29	45,440.00



**Engineering  
BUDGET FYE 2025  
APPENDIX A**

<u>Account Description</u>	<u>FYE 3/31/2023 Actual</u>	<u>FYE 3/31/2024 Amended Budget</u>	<u>Actual 11/30/2023</u>	<u>FYE 3/31/2025 Budget</u>
Total Computer	33,071.77	45,314.00	34,532.36	51,440.00
6122 Bad Debt Expense	396.00	0.00	0.00	0.00
6114 Insurance	15,626.17	16,600.00	11,066.64	17,700.00
619... Admin Allocation	45,585.21	51,386.00	34,650.77	52,672.00
619... Engineering Allocation	(87,009.99)	(101,133.00)	(63,291.35)	(111,819.00)
6208 NYS Administrative Assessment	6,558.00	3,395.00	0.00	3,523.00
7032 Depreciation	8,343.06	8,400.00	5,562.04	0.00
Total Expenses	504,789.54	729,236.00	300,174.26	638,591.00
Change in Net Position	12,776.93	4,819.00	12,078.46	4,744.00



**Board Resolution No. 2024-02-07**  
**February 22, 2024**

**APPROVING FISCAL YEAR 2025 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 2025 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 2025 in support of said Budget.

Whereas, upon review of required reserve contributions and projected operating expenditures, it is recommended that effective January 1, 2025, the tipping fee for municipal solid waste, construction and demolition waste, and ash be increased from \$54 per ton to \$57 per ton; for non-beneficial sludge, sewage sludge and industrial waste be increased from \$40 per ton to \$43 per ton; for beneficial sludge and non-hazardous petroleum contaminated soil be increased from \$24 per ton to \$27 per ton; and for friable asbestos-contaminated construction debris be increased from \$84 per ton to \$87 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 2025 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 2025, as set forth in Appendix B, are hereby approved, 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 2025.**



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, 2024      \$54.00 per ton
  - January 1, 2025    \$57.00 per ton
  
- **Non-beneficial use sludge, industrial waste and sewage sludge**
  - April 1, 2024      \$40.00 per ton
  - January 1, 2025    \$43.00 per ton
  
- **Non-hazardous petroleum contaminated soil and beneficial use sludge**
  - April 1, 2024      \$24.00 per ton
  - January 1, 2025    \$27.00 per ton
  
- **Friable asbestos (one ton minimum)**
  - April 1, 2024      \$200 per ton
  
- **Friable asbestos-contaminated construction debris or other waste that requires special handling protocol during disposal**
  - April 1, 2024      \$84.00 per ton
  - January 1, 2025    \$87.00 per ton

4. The Community Improvement Program and the Residential Cleanup Program shall be extended for Fiscal Year 2025 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	\$ 4.50
Replacement	\$ 7.00
Liner	\$10.00

6. Pursuant to the Host Community Agreement with the Town of Rodman, estimated host community benefit fees of \$981,563 will be paid for the Fiscal Year 2025.

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: D. Mastascusa  
Seconded by: A. MacKinnon

Bibbins – **Yes**  
Doheny – **Yes**  
Hall – **Yes**

Hefferon – **Yes**  
Henry - **Present**  
Hunt - **Absent**

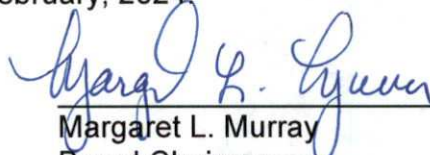
MacKinnon – **Yes**  
McGrath – **Present\***  
Mastascusa – **Yes**

Murray – **Yes**  
Virkler – **Yes\***

\*- indicates attendance via videoconference.

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. 2024-02-07 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 22nd day of February, 2024, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 22nd day of February, 2024.

  
\_\_\_\_\_  
Margaret L. Murray  
Board Chairperson



**Materials Management  
BUDGET FYE 2025  
APPENDIX A**

Account Description	FYE 3/31/2023 Actual	FYE 3/31/2024 Amended Budget	Actual 11/30/2023	FYE 3/31/2025 Budget
<b>Customer Billings</b>				
4001 Customer Billings	\$7,170,619.11	\$7,100,663.00	\$4,384,829.84	\$7,149,532.00
4006 Replacement Reserve Tip Income	1,277,379.50	1,438,650.00	918,781.20	1,671,217.00
4007 Liner Reserve Tip Income	1,532,855.40	1,918,200.00	1,225,041.60	2,387,454.00
4008 Closure Reserve Tip Income	894,165.68	839,212.00	535,955.71	1,074,354.00
<b>Total Customer Billings</b>	<b>10,875,019.69</b>	<b>11,296,725.00</b>	<b>7,064,608.35</b>	<b>12,282,557.00</b>
<b>Waste Diversion Revenue</b>				
4050 RTS Revenue	98,543.93	0.00	0.00	0.00
4061 Recycling Revenue - Mattresses	90,337.00	0.00	0.00	0.00
<b>Total Waste Diversion Revenue</b>	<b>188,880.93</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Grant Revenue</b>				
4183 NY State Grants	172,231.78	97,975.00	0.00	150,351.00
<b>Total Grant Revenue</b>	<b>172,231.78</b>	<b>97,975.00</b>	<b>0.00</b>	<b>150,351.00</b>
<b>Other Income</b>				
4164 Miscellaneous	17,855.87	10,000.00	4,999.38	10,000.00
4166 LFGTE Revenue	572,551.33	540,884.00	283,695.73	431,629.00
4185 Grant Recapture	0.00	0.00	0.00	0.00
<b>Total Other Income</b>	<b>590,407.20</b>	<b>550,884.00</b>	<b>288,695.11</b>	<b>441,629.00</b>
4201 Gain on Sale of Assets	29,911.20	120,000.00	130,272.03	45,000.00
4200 Gain on Trade-In of Assets	0.00	0.00	0.00	860,000.00
<b>Interest Income</b>				
410... Trustee Interest	39,255.28	15,756.00	48,744.48	69,631.00
4108 Reserve Interest	110,906.65	94,765.00	104,766.60	172,228.00
4116 Replace Reserve Interest Income	117,923.70	157,642.00	154,813.30	194,044.00
4117 Liner Reserve Interest Income	69,069.28	131,447.00	111,167.48	197,888.00
4118 Closure Reserve Interest Income	132,051.41	250,056.00	137,289.73	356,209.00
4119 Post Close Interest Income	56,593.45	188,639.00	56,076.08	145,494.00
4120 Wetlands Mitigation Interest Income	3,222.30	3,551.00	2,666.88	2,815.00
420... Mark to Market Adjustment	(519,072.63)	0.00	164,814.82	0.00
<b>Total Interest Income</b>	<b>9,949.44</b>	<b>841,856.00</b>	<b>780,339.37</b>	<b>1,138,309.00</b>
<b>Total Income</b>	<b>11,866,400.24</b>	<b>12,907,440.00</b>	<b>8,263,914.86</b>	<b>14,917,846.00</b>
<b>Salaries</b>				
Engineering Wages	196,423.63	180,507.00	167,411.20	242,731.00
Telecom Wages	4,333.37	0.00	0.00	0.00
MMF Wages	1,337,792.21	1,515,087.00	893,368.89	1,523,345.00
WQ Wages	55.20	0.00	0.00	0.00
500... Overtime Wages	93,749.86	33,260.00	38,489.11	31,338.00
5005 On-Call Stipend	7,800.00	7,800.00	5,400.00	7,800.00
<b>Total Salaries</b>	<b>1,640,154.27</b>	<b>1,736,654.00</b>	<b>1,104,669.20</b>	<b>1,805,214.00</b>
<b>Fringe Benefits</b>				
503... FICA Expense	121,003.01	112,177.00	83,460.88	117,064.00
503... Pension Expense	25,236.93	208,309.00	138,638.10	258,909.00
503... VDC Expense	950.38	3,051.00	1,019.10	0.00
503... Health Insurance	233,980.47	270,293.00	155,654.19	279,979.00
503... Workers Comp	63,786.75	73,296.00	46,703.05	69,495.00
503... Disability Insurance	5,632.40	5,673.00	3,781.92	7,640.00
504... Post Retire Overhead	125,299.14	135,620.00	85,820.61	140,689.00
5054 Employee Physicals & Screening	8,259.50	8,000.00	6,049.00	8,000.00
<b>Total Fringe Benefits</b>	<b>584,148.58</b>	<b>816,419.00</b>	<b>521,126.85</b>	<b>881,776.00</b>
<b>Operations &amp; Maintenance</b>				
5062 Third Party Temporary - O&M	18,506.88	8,093.39	7,656.12	0.00
5403 Safety Equipment & Supplies	6,709.51	14,000.00	9,733.87	20,933.00
5702 Large Equipment Parts	105,520.48	120,000.00	52,644.96	120,000.00
5703 Small Equipment	21,176.76	30,000.00	16,614.69	30,000.00
5704 O&M Supplies	17,515.36	20,000.00	13,037.57	20,000.00
5708 Fuels	470,504.15	450,000.00	196,396.60	450,000.00

**Materials Management  
BUDGET FYE 2025  
APPENDIX A**

		FYE 3/31/2023	FYE 3/31/2024	Actual 11/30/2023	FYE 3/31/2025 Budget
<u>Account Description</u>		<u>Actual</u>	<u>Amended Budget</u>		
5710	Lubricants	12,969.79	15,000.00	9,811.30	15,000.00
5712	Purchased Maintenance & Repair	83,290.13	95,000.00	47,862.29	68,780.00
5716	Equipment Rental	0.00	6,490.00	0.00	15,000.00
5718	Tires	17,419.88	25,000.00	17,619.32	20,000.00
5770	Other Tool, Equip & O&M	3,680.44	73,000.00	0.00	5,000.00
5815	Chemicals	12,197.48	12,000.00	3,654.00	12,000.00
5818	Leachate System Expense	4,849.40	10,500.00	9,156.85	10,000.00
5820	LFG Maintenance	41,186.87	50,000.00	31,753.23	60,000.00
5870	Natural Habitat Enhancements	52,071.56	55,800.00	45,838.87	125,000.00
5932	Monitoring & Testing	130,209.48	187,000.00	92,873.04	191,490.00
6008	Contract Hauling	1,000.00	2,000.00	0.00	5,000.00
	<b>Total O &amp; M</b>	<b>998,808.17</b>	<b>1,173,883.39</b>	<b>554,652.71</b>	<b>1,168,203.00</b>
<b>Recycling Transfer Station</b>					
500...	Material Reprocessing Wages	71,106.25	0.00	0.00	0.00
500...	Material Reprocessing OT	17,452.07	0.00	0.00	0.00
503...	FICA Expense	5,728.52	0.00	0.00	0.00
503...	Pension Expense	9,269.85	0.00	0.00	0.00
503...	Health Insurance	9,885.33	0.00	0.00	0.00
503...	Workers Comp	5,974.76	0.00	0.00	0.00
503...	Disability Insurance	633.77	0.00	0.00	0.00
504...	Post Retire Overhead	7,422.00	0.00	0.00	0.00
6300	RTS -Safety Equipment & Supplies	1,039.59	0.00	0.00	0.00
6305	RTS - Large Equipment Parts	4,988.43	0.00	0.00	0.00
6315	RTS - O&M Supplies	57.98	0.00	0.00	0.00
6320	RTS - Fuels	4,945.41	0.00	0.00	0.00
6325	RTS - Purchased Maintenance & Repair	219.00	0.00	0.00	0.00
6330	RTS - Contract Hauling	6,171.50	0.00	0.00	0.00
6345	RTS - Other Communications	1,516.51	0.00	0.00	0.00
6360	RTS - Employee Uniforms	434.52	0.00	0.00	0.00
6365	RTS - Gas & Electric	5,402.08	0.00	0.00	0.00
6370	RTS - Propane	2,279.68	0.00	0.00	0.00
6380	RTS - Site Supplies	741.42	0.00	0.00	0.00
6390	RTS - Site Maintenance & Repair	1,350.45	0.00	0.00	0.00
6395	RTS - Auto/Light Truck Rep. & Maint.	575.00	0.00	0.00	0.00
6400	RTS - Auto/Light Truck Fuel	312.11	0.00	0.00	0.00
	<b>Total Recycling Transfer Station</b>	<b>157,506.23</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Waste Diversion</b>					
5125	Promotional Materials - RRR	8,488.50	10,435.50	4,537.38	30,000.00
6009	Household Hazardous Waste	128,389.84	146,480.00	90,854.19	170,000.00
6011	Recycling Incentive	57,852.50	0.00	0.00	0.00
6017	Book Debinding	7,500.00	7,500.00	3,750.00	7,750.00
6018	Mattress Recycling - All Counties	393,471.10	426,000.00	283,347.88	0.00
	<b>Total Waste Diversion</b>	<b>595,701.94</b>	<b>590,415.50</b>	<b>382,489.45</b>	<b>207,750.00</b>
6002	<b>Sewage Treatment</b>	<b>459,763.35</b>	<b>650,000.00</b>	<b>339,544.86</b>	<b>600,000.00</b>
601...	<b>Closure &amp; Post Closure Care</b>	<b>1,276,972.24</b>	<b>1,460,136.00</b>	<b>845,700.49</b>	<b>1,757,503.00</b>
6006	<b>Host Community Benefits</b>	<b>966,011.98</b>	<b>967,228.00</b>	<b>609,458.20</b>	<b>981,563.00</b>
6007	<b>LFGTE Revenue Sharing</b>	<b>55,612.78</b>	<b>61,720.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Office &amp; Administrative</b>					
5053	Misc Employee Costs	1,360.70	1,900.00	1,030.39	1,500.00
5104	Office Supplies	4,377.01	5,000.00	2,740.45	5,000.00
5112	Telephone	7,443.77	7,279.00	3,733.18	5,061.00
5114	Cellular Services	8,498.49	9,700.00	5,521.99	11,000.00
5120	Dues & Subscriptions	2,251.00	2,500.00	585.00	1,500.00
5122	Public Info & Advertising	10,122.39	4,500.00	1,089.45	0.00
5123	Promotional Materials	1,822.08	9,020.00	8,471.56	0.00
5130	Office Equipment	4,786.86	4,000.00	496.77	4,000.00
5132	Office Equip Maintenance	648.06	1,200.00	0.00	1,200.00
5202	Employee Mileage Reimbursement	3,859.62	5,000.00	2,921.33	5,000.00
5204	Empl. Meals & Incidental	251.00	1,800.00	20.00	1,800.00
5206	Empl. Lodging	1,471.08	4,800.00	747.68	4,800.00



**Materials Management  
BUDGET FYE 2025  
APPENDIX A**

	Account Description	FYE	FYE	Actual	FYE
		3/31/2023	3/31/2024	11/30/2023	3/31/2025
		Actual	Amended Budget		Budget
5312	Continuing Education	350.00	0.00	0.00	0.00
5370	Training & Development	3,130.00	8,500.00	2,979.26	17,000.00
5402	Employee Uniforms	13,957.88	15,000.00	8,344.84	15,725.00
5508	Cleaning Services	12,860.60	15,000.00	7,455.00	0.00
5570	Other General Expense	829.14	1,800.00	801.34	3,955.00
6210	Trustee Fees	7,000.00	7,500.00	7,000.00	7,500.00
	<b>Total Office &amp; Admin</b>	<b>85,019.68</b>	<b>104,499.00</b>	<b>53,938.24</b>	<b>85,041.00</b>
	<b>Utilities</b>				
5802	Gas & Electric	48,988.22	50,000.00	21,614.14	50,000.00
5803	Propane	25,699.55	40,000.00	5,661.52	40,000.00
	<b>Total Utilities</b>	<b>74,687.77</b>	<b>90,000.00</b>	<b>27,275.66</b>	<b>90,000.00</b>
	<b>Materials &amp; Supplies</b>				
5806	Building Supplies	3,769.30	7,000.00	1,600.59	7,000.00
5810	Site Supplies	23,439.83	32,000.00	14,305.07	30,000.00
5824	Sand, Gravel & Stone	252,394.05	250,000.00	130,179.03	255,000.00
5826	Seed & Mulch	40,812.60	41,510.00	36,069.25	41,500.00
	<b>Total Materials &amp; Supplies</b>	<b>320,415.78</b>	<b>330,510.00</b>	<b>182,153.94</b>	<b>333,500.00</b>
	<b>Professional Fees</b>				
5924	Legal	9,311.20	5,845.00	691.25	7,500.00
5926	Investment Banking Fees	18,440.81	25,900.00	9,804.52	26,602.00
5970	Consulting	12,589.00	55,219.50	42,454.81	20,000.00
	<b>Total Professional Fees</b>	<b>40,341.01</b>	<b>86,964.50</b>	<b>52,950.58</b>	<b>54,102.00</b>
	<b>Repairs &amp; Maintenance</b>				
5804	Building Maintenance & Repair	11,922.84	15,000.00	3,994.79	13,600.00
	<b>Total Repairs &amp; Maintenance</b>	<b>11,922.84</b>	<b>15,000.00</b>	<b>3,994.79</b>	<b>13,600.00</b>
	<b>Automobile</b>				
5603	Auto/Light Truck Rental/Lease	4,200.00	13,800.00	11,533.36	27,800.00
	<b>Total Automobile</b>	<b>4,200.00</b>	<b>13,800.00</b>	<b>11,533.36</b>	<b>27,800.00</b>
	<b>Computer</b>				
5124	Computer Equipment	7,564.42	7,500.00	1,079.14	11,000.00
5128	Programming & Software	7,052.14	9,316.61	9,316.61	16,195.00
	<b>Total Computer</b>	<b>14,616.56</b>	<b>16,816.61</b>	<b>10,395.75</b>	<b>27,195.00</b>
6114	Insurance	224,918.79	241,500.00	161,000.00	255,500.00
619...	Admin Allocation	868,712.52	991,199.00	667,269.56	1,029,777.00
619...	Engineering Allocation	32,425.92	45,483.00	28,753.96	50,624.00
6208	NYS Administrative Assessment	47,887.00	54,539.00	0.00	54,216.00
890...	Water Quality Allocation	59.19	0.00	0.00	0.00
7032	Depreciation	5,157,995.95	5,819,000.00	3,439,357.61	6,121,400.00
6202	Interest Expense	564,820.67	603,663.00	363,987.04	582,200.00
6901	Contingency	0.00	7,000.00	0.00	30,000.00
	<b>Total Expenses</b>	<b>14,182,703.22</b>	<b>15,876,430.00</b>	<b>9,360,252.25</b>	<b>16,156,964.00</b>
	<b>Change in Net Position</b>	<b>(2,316,302.98)</b>	<b>(2,968,990.00)</b>	<b>(1,096,337.39)</b>	<b>(1,239,118.00)</b>

**Materials Management  
BUDGET FYE 2025  
APPENDIX A**

<u>Account Description</u>	<u>FYE 3/31/2023 Actual</u>	<u>FYE 3/31/2024 Amended Budget</u>	<u>Actual 11/30/2023</u>	<u>FYE 3/31/2025 Budget</u>
<b>STATEMENT OF CASH FLOW FROM OPERATIONS</b>				
(This presentation of Cash Flow does not take into account changes in accruals)				
				(1,239,118.00)
				6,121,400.00
6016				1,757,503.00
- 25...				(575,000.00)
4200				(860,000.00)
				(1,865,261.00)
- 40...				(2,585,342.00)
- 40...				(1,430,563.00)
- 40...				(145,494.00)
3151				0.00
4010				821,875.00
				<u>(5,204,785.00)</u>
				<u>0.00</u>



**APPENDIX B  
MATERIALS MANAGEMENT FACILITY CAPITAL PROJECTS**

Project Number	Project Description	Fund	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029
20212	Southern Expansion LFG Phase 1-2 Tie In and Main Flare Construction	LGR/R	\$ 3,130,000	\$ -	\$ -	\$ -	\$ -
	Additional Soil Borrow	R	\$ 30,000	\$ -	\$ -	\$ -	\$ -
	Equipment: Waste Dozers	R	\$ 565,000	\$ -	\$ 726,594	\$ -	\$ -
	Equipment: Articulated Hauler	R	\$ 888,000	\$ -	\$ -	\$ -	\$ 1,168,921
	Equipment: Landfill Compactor	R	\$ 1,001,000	\$ -	\$ 1,788,380	\$ -	\$ -
20205	Closure Phase 5	C	\$ 6,673,000	\$ -	\$ -	\$ -	\$ -
	Design and Construction of Cell 14	LR	\$ 11,100,000	\$ -	\$ -	\$ -	\$ -
	Vector Control Plan	R	\$ 35,000	\$ -	\$ -	\$ -	\$ -
	Natural Resource Management FYE25	R	\$ 53,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
	Leachate Manhole and Side Riser Improvements	R	\$ 618,000	\$ -	\$ -	\$ -	\$ -
	Security Cameras	R	\$ 50,000	\$ -	\$ -	\$ -	\$ -
	Sand Storage Radiation Upgrades	R	\$ -	\$ 125,000	\$ -	\$ -	\$ -
	Storage 1 Improvements	R	\$ -	\$ 40,000	\$ -	\$ -	\$ -
	Equipment: Utility Vehicle	R	\$ -	\$ 40,000	\$ -	\$ -	\$ 44,000
	Equipment: Leachate Truck Tractors	R	\$ -	\$ 187,000	\$ -	\$ 205,700	\$ -
	Equipment: Plow Truck Replacement	R	\$ -	\$ 275,000	\$ -	\$ -	\$ -
	Equipment: Wheeled Loader Replacement	R	\$ -	\$ 495,000	\$ -	\$ -	\$ -
	Equipment: Mini Excavator	R	\$ -	\$ 65,000	\$ -	\$ -	\$ -
	Closure Phase 6	C	\$ -	\$ 3,650,000	\$ -	\$ -	\$ -
	Equipment: Flat Bed Utility Truck 4x4	R	\$ -	\$ -	\$ 105,000	\$ -	\$ -
	Equipment: Bale Mulcher	R	\$ -	\$ -	\$ 15,000	\$ -	\$ -
	Equipment: Shop Equipment Upgrade	R	\$ -	\$ -	\$ -	\$ 30,000	\$ -
	Equipment: Ag Tractor	R	\$ -	\$ -	\$ -	\$ 95,000	\$ -
	Cell 15 Design & Construction	LR	\$ -	\$ -	\$ -	\$ 16,000,000	\$ -
	Equipment: Loader, Bobcat Track	R	\$ -	\$ -	\$ -	\$ 105,235	\$ 108,392
	SCADA Control upgrade	R	\$ -	\$ -	\$ -	\$ -	\$ 150,000

**TOTAL MMF** \$ 24,143,000 \$ 4,927,000 \$ 2,684,974 \$ 16,485,935 \$ 1,521,313

**Fund Description**

- C Closure Reserve
- R Replacement Reserve
- LGR Landfill Gas Reserve
- LR Liner Reserve



**Board Resolution No. 2024-02-08**  
**February 22, 2024**

**APPROVING FISCAL YEAR 2025  
REGIONAL DEVELOPMENT BUDGET**

Whereas, the Development Authority of the North Country has caused to be prepared and has reviewed the proposed Fiscal Year 2025 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 2025 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: D. Mastascusa

Seconded by: A. MacKinnon

Bibbins – **Yes**  
Doheny – **Yes**  
Hall – **Yes**

Hefferon – **Yes**  
Henry - **Present**  
Hunt - **Absent**

MacKinnon – **Yes**  
McGrath – **Present\***  
Mastascusa – **Yes**

Murray – **Yes**  
Virkler – **Yes\***

\*- indicates attendance via videoconference.

**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. 2024-02-08 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 22nd day of February, 2024, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 22nd day of February, 2024.

  
\_\_\_\_\_  
Margaret L. Murray  
Board Chairperson



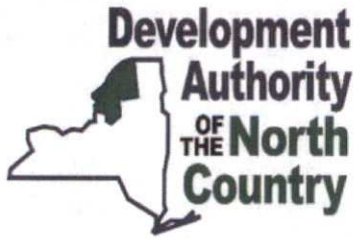
**Regional Development  
BUDGET FYE 2025  
APPENDIX A**

<u>Account Description</u>		FYE 3/31/2023 Actual	FYE 3/31/2024 Amended Budget	Actual 11/30/2023	FYE 3/31/2025 Budget
<b>Customer Billings</b>					
4001	Customer Billings	\$277,247.39	\$279,279.00	\$159,384.31	\$254,660.00
	<b>Total Customer Billings</b>	<b>277,247.39</b>	<b>279,279.00</b>	<b>159,384.31</b>	<b>254,660.00</b>
<b>Grant Revenue</b>					
4181	Federal Grant Income	0.00	91,000.00	44,472.81	0.00
4183	NY State Grants	373,605.93	411,000.00	385,565.88	154,000.00
	<b>Total Grant Revenue</b>	<b>373,605.93</b>	<b>502,000.00</b>	<b>430,038.69</b>	<b>154,000.00</b>
4104	<b>Loan Interest Income</b>	<b>445,800.97</b>	<b>428,760.00</b>	<b>223,671.72</b>	<b>541,839.00</b>
<b>Other Income</b>					
4162	Processing Fees	28,879.00	19,300.00	33,445.00	19,825.00
4164	Miscellaneous	9,563.83	5,772.00	3,829.39	4,000.00
4185	Grant Recapture	4,480.00	0.00	0.00	0.00
	<b>Total Other Income</b>	<b>42,922.83</b>	<b>25,072.00</b>	<b>37,274.39</b>	<b>23,825.00</b>
<b>Interest Income</b>					
4102	Investment Interest Income	238,499.50	365,800.00	337,568.01	453,700.00
420...	Mark to Market Adjustment	(258,380.35)	0.00	130,214.13	0.00
	<b>Total Interest Income</b>	<b>(19,880.85)</b>	<b>365,800.00</b>	<b>467,782.14</b>	<b>453,700.00</b>
	<b>Total Income</b>	<b>1,119,696.27</b>	<b>1,600,911.00</b>	<b>1,318,151.25</b>	<b>1,428,024.00</b>
<b>Salaries</b>					
	Administrative Wages	9,280.56	12,414.00	8,219.77	12,568.00
	Engineering Wages	7,250.38	3,059.00	813.99	3,255.00
	Telecom Wages	21,433.55	32,880.00	9,445.08	0.00
	Regional Development Wages	278,359.36	280,115.00	183,361.94	282,826.00
	<b>Total Salaries</b>	<b>316,323.85</b>	<b>328,468.00</b>	<b>201,840.78</b>	<b>298,649.00</b>
<b>Fringe Benefits</b>					
503...	FICA Expense	22,348.51	21,567.00	15,008.84	19,337.00
503...	Pension Expense	7,084.02	46,321.00	30,169.31	50,602.00
503...	Health Insurance	45,608.10	46,539.00	30,664.62	45,876.00
503...	Workers Comp	415.13	580.00	303.48	398.00
503...	Disability Insurance	858.14	794.00	529.28	925.00
504...	Post Retire Overhead	18,482.55	18,985.00	11,543.31	17,012.00
	<b>Total Fringe Benefits</b>	<b>94,796.45</b>	<b>134,786.00</b>	<b>88,218.84</b>	<b>134,150.00</b>
<b>Operations &amp; Maintenance</b>					
6110	Marketing	5,000.00	5,000.00	0.00	5,000.00
8090	Purchases for Resale	20,862.50	14,000.00	12,870.00	30,000.00
	<b>Total O &amp; M</b>	<b>25,862.50</b>	<b>19,000.00</b>	<b>12,870.00</b>	<b>35,000.00</b>
6006	<b>Host Community Benefits</b>	<b>148,234.32</b>	<b>183,809.18</b>	<b>183,809.18</b>	<b>207,526.00</b>
<b>Office &amp; Administrative</b>					
5120	Dues & Subscriptions	625.00	625.00	500.00	625.00
5122	Public Info & Advertising	643.01	1,650.00	72.28	1,250.00
5172	Filing Fees	653.25	700.00	650.00	700.00
5202	Employee Mileage Reimbursement	3,791.26	8,050.00	3,740.08	5,000.00
5204	Empl. Meals & Incidental	0.00	1,150.00	547.50	1,150.00
5206	Empl. Lodging	0.00	1,057.00	257.00	2,800.00
5270	Travel & Meeting Expense	0.00	510.00	46.00	1,500.00
5370	Training & Development	350.00	1,000.00	25.00	1,700.00
5570	Other General Expense	1,618.93	2,199.82	623.18	2,300.00
	<b>Total Office &amp; Admin</b>	<b>7,681.45</b>	<b>16,941.82</b>	<b>6,461.04</b>	<b>17,025.00</b>
<b>Professional Fees</b>					
5924	Legal	3,465.38	9,883.00	1,483.00	8,500.00
5926	Investment Banking Fees	8,839.31	10,595.00	4,083.10	10,721.00
5970	Consulting	36,733.59	61,000.00	7,453.71	16,000.00
	<b>Total Professional Fees</b>	<b>49,038.28</b>	<b>81,478.00</b>	<b>13,019.81</b>	<b>35,221.00</b>

**Regional Development  
BUDGET FYE 2025  
APPENDIX A**

<u>Account Description</u>		FYE 3/31/2023 Actual	FYE 3/31/2024 Amended Budget	Actual 11/30/2023	FYE 3/31/2025 Budget
<b>Computer</b>					
6108	Web Page Design & Maintenance	750.00	750.00	0.00	750.00
	<b>Total Computer</b>	<b>750.00</b>	<b>750.00</b>	<b>0.00</b>	<b>750.00</b>
6122	Bad Debt Expense	5,847.25	0.00	14,223.54	0.00
6120	Grants	507,984.90	154,000.00	0.00	200,000.00
619...	Admin Allocation	144,586.76	164,334.00	110,428.94	167,455.00
619...	Engineering Allocation	1,629.95	547.00	209.28	419.00
	<b>Total Expenses</b>	<b>1,302,735.71</b>	<b>1,084,114.00</b>	<b>631,081.41</b>	<b>1,096,195.00</b>
	<b>Change in Net Position</b>	<b>(183,039.44)</b>	<b>516,797.00</b>	<b>687,069.84</b>	<b>331,829.00</b>





**Board Resolution No. 2024-02-09**  
**February 22, 2024**

**APPROVING FISCAL YEAR 2025 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 2025 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 2025 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 2025 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 2025, 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 2025.**
- 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 2025.**
- 4. Reserves previously authorized have been created and capitalized as of December 31, 2023 in the following amounts:**

<b>Operating</b>	<b>\$1,030,006</b>
<b>Repair and Upgrade</b>	<b>\$3,403,837</b>

**For Fiscal Year 2025, reserves will be maintained on an on-going basis as follows:**

<b>Operating</b>	<b>16.7% of Revenue</b>
<b>Repair &amp; Upgrade</b>	<b>11% of OSP Replacement Cost</b>

**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.**

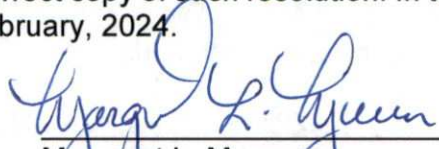
Motion by: T. Hefferon  
Seconded by: D. Mastascusa

Bibbins – <b>Yes</b>	Hefferon – <b>Yes</b>	MacKinnon – <b>Yes</b>	Murray – <b>Yes</b>
Doheny – <b>Yes</b>	Henry - <b>Present</b>	McGrath – <b>Present*</b>	Virkler – <b>Yes*</b>
Hall – <b>Yes</b>	Hunt - <b>Absent</b>	Mastascusa – <b>Yes</b>	

\*- indicates attendance via videoconference.

**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. 2024-02-09 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 22nd day of February, 2024, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 22nd day of February, 2024.

  
\_\_\_\_\_  
Margaret L. Murray  
Board Chairperson



**Telecommunications  
BUDGET FYE 2025  
APPENDIX A**

<u>Account Description</u>		FYE 3/31/2023 Actual	FYE 3/31/2024 Amended Budget	Actual 11/30/2023	FYE 3/31/2025 Budget
<b>Customer Billings</b>					
4001	Customer Billings	\$5,595,511.77	\$5,541,823.00	\$3,712,483.58	\$5,762,549.00
4004	Dark Fiber Billings	664,650.61	707,234.00	588,671.23	771,154.00
	<b>Total Customer Billings</b>	<b>6,260,162.38</b>	<b>6,249,057.00</b>	<b>4,301,154.81</b>	<b>6,533,703.00</b>
<b>Grant Revenue</b>					
4181	Federal Grant Income	222,313.84	225,000.00	36,136.75	2,450,000.00
4183	NY State Grants	720,330.54	1,081,303.00	1,236,801.68	0.00
	<b>Total Grant Revenue</b>	<b>942,644.38</b>	<b>1,306,303.00</b>	<b>1,272,938.43</b>	<b>2,450,000.00</b>
<b>Other Income</b>					
4164	Miscellaneous	9,884.03	12,000.00	6,920.28	12,000.00
4185	Grant Recapture	0.00	0.00	0.00	0.00
	<b>Total Other Income</b>	<b>9,884.03</b>	<b>12,000.00</b>	<b>6,920.28</b>	<b>12,000.00</b>
<b>Interest Income</b>					
4102	Investment Interest Income	25,293.08	70,153.00	48,905.08	70,153.00
4108	Reserve Interest	120,928.57	192,703.00	160,296.08	199,244.00
420...	Mark to Market Adjustment	(9,109.85)	0.00	34,981.54	0.00
	<b>Total Interest Income</b>	<b>137,111.80</b>	<b>262,856.00</b>	<b>244,182.70</b>	<b>269,397.00</b>
	<b>Total Income</b>	<b>7,349,802.59</b>	<b>7,830,216.00</b>	<b>5,825,196.22</b>	<b>9,265,100.00</b>
<b>Salaries</b>					
	Engineering Wages	39,200.63	39,344.00	46,982.30	88,136.00
	Telecom Wages	1,415,096.35	1,449,768.00	908,766.23	1,571,746.00
	Regional Development Wages	0.00	0.00	2,365.20	13,135.00
	MMF Wages	354.24	22,198.00	1,123.20	20,309.00
500...	Overtime Wages	2,307.89	5,460.00	1,170.83	5,460.00
	<b>Total Salaries</b>	<b>1,456,959.11</b>	<b>1,516,770.00</b>	<b>960,407.76</b>	<b>1,698,786.00</b>
<b>Fringe Benefits</b>					
503...	FICA Expense	105,305.35	105,279.00	73,976.30	116,903.00
503...	Pension Expense	28,216.01	177,887.00	116,384.63	233,972.00
503...	VDC Expense	279.75	1,052.00	585.09	0.00
503...	Health Insurance	121,339.27	135,109.00	83,859.33	165,175.00
503...	Workers Comp	3,245.61	6,597.00	4,221.72	6,265.00
503...	Disability Insurance	2,867.83	3,259.00	2,172.32	4,616.00
504...	Post Retire Overhead	80,859.21	77,908.00	55,175.91	84,732.00
5054	Employee Physicals & Screening	424.00	500.00	0.00	500.00
	<b>Total Fringe Benefits</b>	<b>342,537.03</b>	<b>507,591.00</b>	<b>336,375.30</b>	<b>612,163.00</b>
<b>Operations &amp; Maintenance</b>					
5133	Equipment Maintenance Contracts	266,443.07	258,594.00	177,277.62	293,094.00
5134	Maintenance Contracts	139,845.39	154,700.00	119,039.37	209,507.00
5135	Underground Locating	56,812.53	61,400.00	39,727.16	68,000.00
5403	Safety Equipment & Supplies	631.87	1,200.00	677.00	1,600.00
5704	O&M Supplies	4,373.23	5,500.00	1,654.89	5,500.00
5712	Purchased Maintenance & Repair	38,642.30	60,000.00	34,378.50	57,000.00
5720	Offnet Circuit Lease	760,940.72	950,715.50	677,010.52	774,216.00
5770	Other Tool, Equip & O&M	7,106.81	11,500.00	2,365.09	8,000.00
5830	Collo Expense	193,907.14	211,260.00	127,942.00	210,840.00
5832	Emergency Restoration	88,821.46	95,000.00	29,691.23	90,000.00
5834	Permitting	0.00	5,000.00	0.00	5,000.00
5835	NYS DOT Fee	6,557.00	0.00	0.00	0.00
5836	Pole Attachment Fees	342,266.96	316,717.00	273,070.06	367,127.00
5838	Conduit Lease	12,201.38	27,407.00	18,126.92	20,907.00
	<b>Total O &amp; M</b>	<b>1,918,549.86</b>	<b>2,158,993.50</b>	<b>1,500,960.36</b>	<b>2,110,791.00</b>
<b>Office &amp; Administrative</b>					
5053	Misc Employee Costs	1,075.55	2,000.00	610.49	2,000.00
5102	Office Rent	13,440.00	1,740.00	1,160.00	1,740.00
5104	Office Supplies	718.70	1,200.00	123.24	1,200.00
5110	Postage & Shipping	872.46	1,500.00	553.62	1,600.00

**Telecommunications  
BUDGET FYE 2025  
APPENDIX A**

	Account Description	FYE	FYE	Actual	FYE
		3/31/2023	3/31/2024		
		Actual	Amended Budget	11/30/2023	Budget
5112	Telephone	11,470.60	13,000.00	6,531.13	13,000.00
5114	Cellular Services	6,154.75	7,000.00	3,487.15	8,200.00
5118	Other Communications	1,423.95	1,600.00	1,035.63	1,600.00
5122	Public Info & Advertising	2,407.17	4,980.50	0.00	2,000.00
5123	Promotional Materials	1,407.87	1,500.00	0.00	1,500.00
5130	Office Equipment	2,129.28	1,900.00	0.00	1,900.00
5170	Other Office Expenses	2,163.04	3,000.00	1,546.58	3,000.00
5202	Employee Mileage Reimbursement	1,135.55	3,766.00	2,792.97	3,654.00
5204	Empl. Meals & Incidental	2,464.69	3,000.00	2,556.31	5,000.00
5206	Empl. Lodging	3,841.13	4,000.00	3,600.72	6,000.00
5270	Travel & Meeting Expense	0.00	500.00	0.00	500.00
5370	Training & Development	1,887.92	9,300.00	7,985.00	8,520.00
5402	Employee Uniforms	1,207.84	1,225.00	52.92	1,300.00
5570	Other General Expense	737.61	2,000.00	507.57	14,525.00
	<b>Total Office &amp; Admin</b>	<b>54,538.11</b>	<b>63,211.50</b>	<b>32,543.33</b>	<b>77,239.00</b>
	<b>Utilities</b>				
5802	Gas & Electric	5,841.82	6,000.00	2,935.72	5,500.00
	<b>Total Utilities</b>	<b>5,841.82</b>	<b>6,000.00</b>	<b>2,935.72</b>	<b>5,500.00</b>
	<b>Professional Fees</b>				
5924	Legal	14,217.50	24,000.00	0.00	15,000.00
5926	Investment Banking Fees	3,939.56	4,689.00	1,894.53	5,383.00
5970	Consulting	0.00	60,900.00	7,091.64	20,000.00
	<b>Total Professional Fees</b>	<b>18,157.06</b>	<b>89,589.00</b>	<b>8,986.17</b>	<b>40,383.00</b>
	<b>Automobile</b>				
5601	Auto/Light Truck Rep. & Maint.	10,074.12	12,000.00	4,477.08	15,360.00
5602	Auto/Light Truck Fuel	21,367.73	22,000.00	11,934.62	20,000.00
5603	Auto/Light Truck Rental/Lease	44,900.00	38,300.00	25,533.36	36,200.00
5605	Vehicle Ins	7,351.96	13,400.00	8,933.36	16,200.00
	<b>Total Automobile</b>	<b>83,693.81</b>	<b>85,700.00</b>	<b>50,878.42</b>	<b>87,760.00</b>
	<b>Computer</b>				
5124	Computer Equipment	9,146.26	8,000.00	4,391.27	8,800.00
5128	Programming & Software	20,852.23	30,214.00	28,595.25	30,765.00
	<b>Total Computer</b>	<b>29,998.49</b>	<b>38,214.00</b>	<b>32,986.52</b>	<b>39,565.00</b>
6122	Bad Debt Expense	70,142.42	0.00	(23,194.41)	0.00
6114	Insurance	156,016.35	179,000.00	119,333.36	193,400.00
619...	Admin Allocation	528,998.15	605,606.00	407,712.89	629,714.00
619...	Engineering Allocation	13,860.81	12,690.00	10,724.60	18,555.00
6208	NYS Administrative Assessment	33,417.00	30,901.00	0.00	29,991.00
7032	Depreciation	3,923,526.27	4,734,400.00	2,605,627.68	4,393,100.00
6901	Contingency	0.00	25,000.00	0.00	25,000.00
	<b>Total Expenses</b>	<b>8,636,236.29</b>	<b>10,053,666.00</b>	<b>6,046,277.70</b>	<b>9,961,947.00</b>
	<b>Change in Net Position</b>	<b>(1,286,433.70)</b>	<b>(2,223,450.00)</b>	<b>(221,081.48)</b>	<b>(696,847.00)</b>



**Telecommunications  
BUDGET FYE 2025  
APPENDIX A**

<u>Account Description</u>	<u>FYE 3/31/2023 Actual</u>	<u>FYE 3/31/2024 Amended Budget</u>	<u>Actual 11/30/2023</u>	<u>FYE 3/31/2025 Budget</u>
<b>STATEMENT OF CASH FLOW FROM OPERATIONS</b>				
(This presentation of Cash Flow does not take into account changes in accruals)				
CHANGE IN NET ASSETS				(696,847.00)
PLUS DEPRECIATION & AMORTIZATION				4,393,100.00
RESERVE/CAPITAL REQUIREMENTS				
- 3143 TELECO REPAIR/UPGRADE RESERVE				463,747.00
- 14?? TELECOM CAPITAL PROJECTS				<u>(4,160,000.00)</u>
TOTAL RESERVE/CAPITAL REQUIRED				<u>(3,696,253.00)</u>
CASH FLOW				<u><u>0.00</u></u>

**APPENDIX B  
TELECOMMUNICATIONS CAPITAL PROJECTS**

Project Number	Project Description	Fund	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029
	DWDM (Dense Wave Division Multiplexing) Equip.	R	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000
	Customer Network Construction	R	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
	Ethernet Core Network Upgrade	R	\$ 350,000	\$ 350,000	\$ 350,000	\$ 250,000	\$ 250,000
	Wireless Tower Service	R	\$ 375,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
	Central Office Enhancements	R	\$ 215,000	\$ 150,000	\$ 135,000	\$ 135,000	\$ 135,000
	Fiber Augments	R	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
	3 GIS - Enghouse Replacement	R	\$ 120,000	\$ -	\$ -	\$ -	\$ -
	Test Equipment	R		\$ 60,000	\$ 22,000		

<b>TOTAL TELECOMMUNICATIONS</b>			<b>\$ 1,710,000</b>	<b>\$ 1,510,000</b>	<b>\$ 1,457,000</b>	<b>\$ 1,335,000</b>	<b>\$ 1,335,000</b>
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**Board Resolution No. 2024-02-10**  
**February 22, 2024**

**APPROVING FISCAL YEAR 2025 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 2025 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 2025 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 2025 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 2025, 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 2025.
3. The user charges for Water Quality Management for Fiscal Year 2025, 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: K. Bibbins  
Seconded by: M. Hall

Bibbins – **Yes**  
Doheny – **Yes**  
Hall – **Yes**

Hefferon – **Yes**  
Henry - **Present**  
Hunt - **Absent**

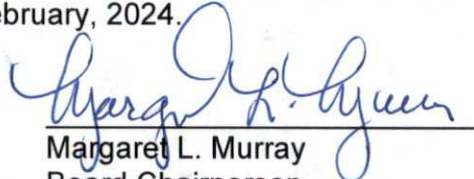
Mackinnon – **Yes**  
McGrath – **Present\***  
Mastascusa – **Yes**

Murray – **Yes**  
Virkler – **Yes\***

\*- indicates attendance via videoconference.

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. 2024-02-10 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 22nd day of February, 2024, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 22nd day of February, 2024.



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Margaret L. Murray  
Board Chairperson



**Army Sewer  
BUDGET FYE 2025  
APPENDIX A-1**

Account Description		FYE 3/31/2023 Actual	FYE 3/31/2024 Amended Budget	Actual 11/30/2023	FYE 3/31/2025 Budget
<b>Customer Billings</b>					
4001	Customer Billings	\$3,171,903.23	\$3,367,992.40	\$2,082,738.26	\$4,033,530.00
	<b>Total Customer Billings</b>	<b>3,171,903.23</b>	<b>3,367,992.40</b>	<b>2,082,738.26</b>	<b>4,033,530.00</b>
<b>Other Income</b>					
4164	Miscellaneous	4,391.78	3,610.00	2,406.65	3,610.00
4185	Grant Recapture	0.00	0.00	0.00	0.00
	<b>Total Other Income</b>	<b>4,391.78</b>	<b>3,610.00</b>	<b>2,406.65</b>	<b>3,610.00</b>
4201	Gain on Sale of Assets	0.00	0.00	772.00	0.00
<b>Interest Income</b>					
4108	Reserve Interest	17,757.46	30,900.00	23,692.95	39,800.00
420...	Mark to Market Adjustment	(8,759.92)	0.00	6,522.36	0.00
	<b>Total Interest Income</b>	<b>8,997.54</b>	<b>30,900.00</b>	<b>30,215.31</b>	<b>39,800.00</b>
	<b>Total Income</b>	<b>3,185,292.55</b>	<b>3,402,502.40</b>	<b>2,116,132.22</b>	<b>4,076,940.00</b>
<b>Salaries</b>					
	Engineering Wages	73,104.80	75,985.00	75,110.28	94,571.00
	MMF Wages	3,398.56	7,399.00	1,017.60	15,515.00
	WQ Wages	375,533.68	373,607.00	256,255.44	434,369.00
500...	Overtime Wages	31,761.00	17,798.00	24,496.12	18,416.00
5005	On-Call Stipend	3,120.00	3,840.00	3,180.00	3,840.00
	<b>Total Salaries</b>	<b>486,918.04</b>	<b>478,629.00</b>	<b>360,059.44</b>	<b>566,711.00</b>
<b>Fringe Benefits</b>					
503...	FICA Expense	34,417.30	29,905.00	26,995.94	35,886.00
503...	Pension Expense	8,972.88	52,124.00	41,402.87	75,877.00
503...	VDC Expense	591.01	1,368.00	1,052.63	0.00
503...	Health Insurance	67,984.16	87,712.00	55,927.55	97,623.00
503...	Workers Comp	24,302.40	22,400.00	20,450.22	23,313.00
503...	Disability Insurance	1,195.60	1,517.00	1,011.52	2,281.00
504...	Post Retire Overhead	37,097.37	36,275.00	26,298.87	42,001.00
5054	Employee Physicals & Screening	8,906.97	11,581.25	7,056.75	7,500.00
	<b>Total Fringe Benefits</b>	<b>183,467.69</b>	<b>242,882.25</b>	<b>180,196.35</b>	<b>284,481.00</b>
<b>Operations &amp; Maintenance</b>					
5403	Safety Equipment & Supplies	5,752.02	6,485.28	4,722.56	14,000.00
5706	Shop Tools	6,221.95	24,717.00	7,881.43	10,000.00
5815	Chemicals	48,274.50	119,362.06	65,611.84	135,000.00
	<b>Total O &amp; M</b>	<b>60,248.47</b>	<b>150,564.34</b>	<b>78,215.83</b>	<b>159,000.00</b>
6002	Sewage Treatment	1,203,597.32	1,388,486.00	876,019.67	1,419,087.00
6004	Water Purchases	4,295.00	4,500.00	1,453.00	4,500.00
<b>Office &amp; Administrative</b>					
5053	Misc Employee Costs	0.00	203.02	173.90	100.00
5104	Office Supplies	3,614.55	3,321.00	2,352.62	4,500.00
5110	Postage & Shipping	841.89	607.50	265.00	750.00
5112	Telephone	8,997.29	8,000.00	4,700.34	8,000.00
5114	Cellular Services	15,232.27	21,420.00	10,948.27	25,600.00
5120	Dues & Subscriptions	801.00	1,215.00	465.00	1,500.00
5122	Public Info & Advertising	8,672.45	6,070.86	3,920.24	0.00
5130	Office Equipment	198.56	856.68	729.75	7,900.00
5202	Employee Mileage Reimbursement	1,583.38	3,750.21	3,482.04	3,500.00
5204	Empl. Meals & Incidental	1,101.09	6,049.74	5,489.24	8,500.00
5206	Empl. Lodging	3,576.00	7,772.00	5,042.00	10,000.00
5270	Travel & Meeting Expense	0.00	405.00	112.66	500.00
5370	Training & Development	16,568.25	13,908.94	10,881.94	23,500.00
5402	Employee Uniforms	7,658.58	12,900.00	5,390.57	7,900.00
5508	Cleaning Services	26,400.00	17,700.00	11,800.00	0.00
5570	Other General Expense	110.76	10,000.00	215.15	2,717.00
	<b>Total Office &amp; Admin</b>	<b>95,356.07</b>	<b>114,179.95</b>	<b>65,968.72</b>	<b>104,967.00</b>

**Army Sewer  
BUDGET FYE 2025  
APPENDIX A-1**

<u>Account Description</u>	<u>FYE 3/31/2023 Actual</u>	<u>FYE 3/31/2024 Amended Budget</u>	<u>Actual 11/30/2023</u>	<u>FYE 3/31/2025 Budget</u>
<b>Utilities</b>				
5802 Gas & Electric	80,003.10	65,000.00	28,520.16	65,000.00
<b>Total Utilities</b>	<b>80,003.10</b>	<b>65,000.00</b>	<b>28,520.16</b>	<b>65,000.00</b>
<b>Professional Fees</b>				
5924 Legal	1,331.00	1,657.80	0.00	3,000.00
5926 Investment Banking Fees	1,015.17	1,151.00	444.63	1,156.00
<b>Total Professional Fees</b>	<b>2,346.17</b>	<b>2,808.80</b>	<b>444.63</b>	<b>4,156.00</b>
<b>Repairs &amp; Maintenance</b>				
5804 Building Maintenance & Repair	10,335.64	15,000.00	7,155.07	15,000.00
5808 Site Maint & Repair	16,493.04	22,064.50	16,872.09	25,000.00
5812 Pipeline Maintenance	96,516.52	25,127.00	21,604.44	45,000.00
<b>Total Repairs &amp; Maintenance</b>	<b>123,345.20</b>	<b>62,191.50</b>	<b>45,631.60</b>	<b>85,000.00</b>
<b>Automobile</b>				
5601 Auto/Light Truck Rep. & Maint.	18,372.35	19,500.00	16,755.36	29,820.00
5602 Auto/Light Truck Fuel	84,687.72	91,561.56	47,179.24	93,000.00
5603 Auto/Light Truck Rental/Lease	94,500.00	159,450.00	93,800.00	205,200.00
5605 Vehicle Ins	26,823.31	39,270.00	24,400.00	51,100.00
<b>Total Automobile</b>	<b>224,383.38</b>	<b>309,781.56</b>	<b>182,134.60</b>	<b>379,120.00</b>
<b>Computer</b>				
5124 Computer Equipment	20,884.47	24,000.00	19,010.08	10,000.00
5128 Programming & Software	5,716.00	7,926.00	7,926.00	13,716.00
<b>Total Computer</b>	<b>26,600.47</b>	<b>31,926.00</b>	<b>26,936.08</b>	<b>23,716.00</b>
6114 Insurance	52,045.00	52,800.00	35,200.00	59,600.00
619... Admin Allocation	255,344.81	354,175.00	238,507.17	365,269.00
619... Engineering Allocation	11,318.15	14,729.00	9,240.92	14,975.00
6208 NYS Administrative Assessment	15,892.00	15,728.00	0.00	15,922.00
890... Water Quality Allocation	(221,016.18)	(304,659.00)	(128,398.52)	(389,068.00)
7032 Depreciation	332,241.52	581,900.00	216,607.89	570,300.00
6202 Interest Expense	0.00	173,500.00	309.57	439,938.00
7170 Debt Issuance Costs	0.00	2,280.00	42,780.00	50,000.00
<b>Total Expenses</b>	<b>2,936,386.21</b>	<b>3,741,402.40</b>	<b>2,259,827.11</b>	<b>4,222,674.00</b>
<b>Change in Net Position</b>	<b>248,906.34</b>	<b>(338,900.00)</b>	<b>(143,694.89)</b>	<b>(145,734.00)</b>

**Army Sewer  
BUDGET FYE 2025  
APPENDIX A-1**

<u>Account Description</u>	<u>FYE 3/31/2023 Actual</u>	<u>FYE 3/31/2024 Amended Budget</u>	<u>Actual 11/30/2023</u>	<u>FYE 3/31/2025 Budget</u>
<b>STATEMENT OF CASH FLOW FROM OPERATIONS</b>				
(This presentation of Cash Flow does not take into account changes in accruals)				
CHANGE IN NET ASSETS				(145,734.00)
PLUS DEPRECIATION & AMORTIZATION				570,300.00
- 25... LESS PRINCIPAL PAYMENTS				(386,566.00)
RESERVE/CAPITAL REQUIREMENTS				
- 14?? ASL CAPITAL PROJECTS				(38,000.00)
TOTAL RESERVE/CAPITAL REQUIRED				<u>(38,000.00)</u>
CASH FLOW				<u><u>0.00</u></u>



**Army Water Line  
BUDGET FYE 2025  
APPENDIX A-2**

Account Description		FYE 3/31/2023 Actual	FYE 3/31/2024 Amended Budget	Actual 11/30/2023	FYE 3/31/2025 Budget
<b>Customer Billings</b>					
4001	Customer Billings	\$2,240,677.29	\$2,147,895.00	\$1,338,797.56	\$3,006,989.00
	<b>Total Customer Billings</b>	<b>2,240,677.29</b>	<b>2,147,895.00</b>	<b>1,338,797.56</b>	<b>3,006,989.00</b>
<b>Grant Revenue</b>					
4181	Federal Grant Income	179,430.00	0.00	0.00	0.00
4183	NY State Grants	0.00	0.00	0.00	5,000,000.00
	<b>Total Grant Revenue</b>	<b>179,430.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000,000.00</b>
4185	Grant Recapture	0.00	0.00	0.00	0.00
<b>Interest Income</b>					
4108	Reserve Interest	9,685.83	16,900.00	12,923.43	21,700.00
420...	Mark to Market Adjustment	(4,778.13)	0.00	3,557.64	0.00
	<b>Total Interest Income</b>	<b>4,907.70</b>	<b>16,900.00</b>	<b>16,481.07</b>	<b>21,700.00</b>
	<b>Total Income</b>	<b>2,425,014.99</b>	<b>2,164,795.00</b>	<b>1,355,278.63</b>	<b>8,028,689.00</b>
<b>Salaries</b>					
	Engineering Wages	79,208.26	75,985.00	71,590.84	94,571.00
	MMF Wages	455.52	7,399.00	1,211.52	15,515.00
	WQ Wages	301,967.86	362,862.00	210,285.34	435,586.00
500...	Overtime Wages	8,142.93	6,649.00	5,370.95	8,770.00
5005	On-Call Stipend	3,120.00	3,840.00	3,180.00	3,840.00
	<b>Total Salaries</b>	<b>392,894.57</b>	<b>456,735.00</b>	<b>291,638.65</b>	<b>558,282.00</b>
<b>Fringe Benefits</b>					
503...	FICA Expense	27,832.09	28,545.00	22,290.12	35,352.00
503...	Pension Expense	7,245.78	49,700.00	35,930.12	74,741.00
503...	VDC Expense	856.43	1,368.00	1,040.26	0.00
503...	Health Insurance	59,809.59	83,602.00	49,291.68	96,165.00
503...	Workers Comp	7,163.09	21,125.00	5,874.34	22,884.00
503...	Disability Insurance	1,187.21	1,442.00	961.76	2,245.00
504...	Post Retire Overhead	24,605.25	34,490.00	19,279.08	41,343.00
	<b>Total Fringe Benefits</b>	<b>128,699.44</b>	<b>220,272.00</b>	<b>134,667.36</b>	<b>272,730.00</b>
<b>Operations &amp; Maintenance</b>					
5706	Shop Tools	3,289.79	16,418.00	50.72	5,000.00
5902	Lab Fees	3,913.09	5,000.00	1,983.00	5,000.00
	<b>Total O &amp; M</b>	<b>7,202.88</b>	<b>21,418.00</b>	<b>2,033.72</b>	<b>10,000.00</b>
6004	<b>Water Purchases</b>	<b>743,121.13</b>	<b>817,052.00</b>	<b>534,128.13</b>	<b>769,630.00</b>
<b>Office &amp; Administrative</b>					
5053	Misc Employee Costs	26.39	300.00	0.00	0.00
5122	Public Info & Advertising	172.22	500.00	0.00	500.00
5202	Employee Mileage Reimbursement	760.79	2,295.80	2,290.56	3,000.00
5570	Other General Expense	44.65	12,000.00	2,807.77	964.00
	<b>Total Office &amp; Admin</b>	<b>1,004.05</b>	<b>15,095.80</b>	<b>5,098.33</b>	<b>4,464.00</b>
<b>Utilities</b>					
5802	Gas & Electric	24,027.61	25,000.00	12,176.26	25,000.00
	<b>Total Utilities</b>	<b>24,027.61</b>	<b>25,000.00</b>	<b>12,176.26</b>	<b>25,000.00</b>
<b>Professional Fees</b>					
5924	Legal	81.00	1,000.00	0.00	1,000.00
5926	Investment Banking Fees	546.62	741.00	239.42	744.00
5970	Consulting	680.00	0.00	0.00	0.00
	<b>Total Professional Fees</b>	<b>1,307.62</b>	<b>1,741.00</b>	<b>239.42</b>	<b>1,744.00</b>
<b>Repairs &amp; Maintenance</b>					
5804	Building Maintenance & Repair	4,688.52	3,954.20	2,914.71	5,000.00
5808	Site Maint & Repair	6,706.85	13,750.00	6,941.50	30,000.00
5812	Pipeline Maintenance	29,969.89	20,000.00	15,117.12	20,000.00
	<b>Total Repairs &amp; Maintenance</b>	<b>41,365.26</b>	<b>37,704.20</b>	<b>24,973.33</b>	<b>55,000.00</b>

**Army Water Line  
BUDGET FYE 2025  
APPENDIX A-2**

<u>Account Description</u>	<u>FYE 3/31/2023 Actual</u>	<u>FYE 3/31/2024 Amended Budget</u>	<u>Actual 11/30/2023</u>	<u>FYE 3/31/2025 Budget</u>
6114 Insurance	36,432.46	38,700.00	25,800.00	38,700.00
619... Admin Allocation	160,857.95	183,063.00	123,220.62	230,106.00
619... Engineering Allocation	10,724.76	14,117.00	9,074.73	14,363.00
6208 NYS Administrative Assessment	11,121.00	10,973.00	0.00	10,308.00
890... Water Quality Allocation	61,757.76	97,424.00	39,808.64	112,125.00
7032 Depreciation	419,768.23	626,300.00	277,137.70	779,500.00
6202 Interest Expense	0.00	225,500.00	90,798.55	230,268.00
7170 Debt Issuance Costs	20,000.00	0.00	50,500.00	50,000.00
Total Expenses	<u>2,060,284.72</u>	<u>2,791,095.00</u>	<u>1,621,295.44</u>	<u>3,162,220.00</u>
Change in Net Position	<u>364,730.27</u>	<u>(626,300.00)</u>	<u>(266,016.81)</u>	<u>4,866,469.00</u>

**Army Water Line  
BUDGET FYE 2025  
APPENDIX A-2**

<u>Account Description</u>	<u>FYE 3/31/2023 Actual</u>	<u>FYE 3/31/2024 Amended Budget</u>	<u>Actual 11/30/2023</u>	<u>FYE 3/31/2025 Budget</u>
<b>STATEMENT OF CASH FLOW FROM OPERATIONS</b>				
(This presentation of Cash Flow does not take into account changes in accruals)				
CHANGE IN NET ASSETS				4,866,469.00
PLUS DEPRECIATION & AMORTIZATION				779,500.00
- 25... LESS PRINCIPAL PAYMENTS				(645,969.00)
RESERVE/CAPITAL REQUIREMENTS				
- 14?? AWL CAPITAL PROJECTS				0.00
4183 AWL GRANT FUNDING				(5,000,000.00)
TOTAL RESERVE/CAPITAL REQUIRED				<u>(5,000,000.00)</u>
CASH FLOW				<u>0.00</u>



**Regional Water Line  
BUDGET FYE 2025  
APPENDIX A-3**

<u>Account Description</u>		FYE 3/31/2023 Actual	FYE 3/31/2024 Amended Budget	Actual 11/30/2023	FYE 3/31/2025 Budget
<b>Customer Billings</b>					
4001	Customer Billings	\$100,733.03	\$118,497.00	\$75,024.09	\$129,572.00
4005	Capital Billings	275,812.04	271,130.00	180,753.38	286,518.00
	<b>Total Customer Billings</b>	<b>376,545.07</b>	<b>389,627.00</b>	<b>255,777.47</b>	<b>416,090.00</b>
4185	Grant Recapture	0.00	0.00	0.00	0.00
<b>Interest Income</b>					
4102	Investment Interest Income	9,167.55	15,900.00	15,046.15	22,700.00
	<b>Total Interest Income</b>	<b>9,167.55</b>	<b>15,900.00</b>	<b>15,046.15</b>	<b>22,700.00</b>
	<b>Total Income</b>	<b>385,712.62</b>	<b>405,527.00</b>	<b>270,823.62</b>	<b>438,790.00</b>
<b>Salaries</b>					
	Engineering Wages	13,473.34	9,553.00	10,922.81	10,462.00
	WQ Wages	15,716.49	21,646.00	11,960.38	21,156.00
500...	Overtime Wages	1,014.93	1,519.00	2,401.53	1,836.00
5005	On-Call Stipend	1,560.00	1,920.00	1,590.00	1,920.00
	<b>Total Salaries</b>	<b>31,764.76</b>	<b>34,638.00</b>	<b>26,874.72</b>	<b>35,374.00</b>
<b>Fringe Benefits</b>					
503...	FICA Expense	2,272.88	2,164.00	1,946.26	2,246.00
503...	Pension Expense	566.11	3,870.00	2,961.33	4,775.00
503...	VDC Expense	130.22	0.00	146.94	0.00
503...	Health Insurance	5,665.77	6,354.00	3,784.17	6,016.00
503...	Workers Comp	746.43	1,494.00	719.79	1,300.00
503...	Disability Insurance	94.22	109.00	73.04	139.00
504...	Post Retire Overhead	2,170.20	2,617.00	1,587.78	2,557.00
	<b>Total Fringe Benefits</b>	<b>11,645.83</b>	<b>16,608.00</b>	<b>11,219.31</b>	<b>17,033.00</b>
<b>Operations &amp; Maintenance</b>					
5815	Chemicals	2,700.00	3,300.00	1,865.70	3,200.00
5902	Lab Fees	3,350.84	4,830.00	3,084.00	3,600.00
6010	Cape Vincent Reserve	700.00	700.00	0.00	1,700.00
	<b>Total O &amp; M</b>	<b>6,750.84</b>	<b>8,830.00</b>	<b>4,949.70</b>	<b>8,500.00</b>
6004	<b>Water Purchases</b>	<b>125,533.29</b>	<b>118,497.00</b>	<b>88,809.07</b>	<b>129,572.00</b>
<b>Office &amp; Administrative</b>					
5202	Employee Mileage Reimbursement	235.51	250.00	144.76	250.00
5570	Other General Expense	0.00	0.00	0.00	130.00
	<b>Total Office &amp; Admin</b>	<b>235.51</b>	<b>250.00</b>	<b>144.76</b>	<b>380.00</b>
<b>Utilities</b>					
5802	Gas & Electric	31,406.98	30,000.00	14,011.67	30,000.00
	<b>Total Utilities</b>	<b>31,406.98</b>	<b>30,000.00</b>	<b>14,011.67</b>	<b>30,000.00</b>
<b>Professional Fees</b>					
5924	Legal	0.00	500.00	0.00	500.00
	<b>Total Professional Fees</b>	<b>0.00</b>	<b>500.00</b>	<b>0.00</b>	<b>500.00</b>
<b>Repairs &amp; Maintenance</b>					
5804	Building Maintenance & Repair	7,171.18	5,702.59	2,500.53	9,000.00
5808	Site Maint & Repair	3,451.44	3,500.00	1,204.65	3,500.00
5812	Pipeline Maintenance	17,592.34	34,922.41	32,248.41	20,000.00
	<b>Total Repairs &amp; Maintenance</b>	<b>28,214.96</b>	<b>44,125.00</b>	<b>35,953.59</b>	<b>32,500.00</b>
6114	Insurance	5,794.16	6,200.00	4,133.36	6,900.00
619...	Admin Allocation	14,674.29	16,798.00	11,334.36	17,445.00
619...	Engineering Allocation	2,130.94	2,492.00	1,103.05	2,258.00
6208	NYS Administrative Assessment	2,092.00	1,765.00	0.00	1,870.00
890...	Water Quality Allocation	5,407.44	6,201.00	2,612.58	5,795.00
7032	Depreciation	134,907.18	139,000.00	89,938.12	151,000.00
7002	Amortization	30,456.19	30,400.00	21,063.76	31,596.00
6202	Interest Expense	54,107.28	51,302.00	8,532.99	48,456.00

**Regional Water Line  
BUDGET FYE 2025  
APPENDIX A-3**

<u>Account Description</u>	<u>FYE 3/31/2023 Actual</u>	<u>FYE 3/31/2024 Amended Budget</u>	<u>Actual 11/30/2023</u>	<u>FYE 3/31/2025 Budget</u>
Total Expenses	485,121.65	507,606.00	320,681.04	519,179.00
Change in Net Position	<u>(99,409.03)</u>	<u>(102,079.00)</u>	<u>(49,857.42)</u>	<u>(80,389.00)</u>

**Regional Water Line  
BUDGET FYE 2025  
APPENDIX A-3**

<u>Account Description</u>	<u>FYE 3/31/2023 Actual</u>	<u>FYE 3/31/2024 Amended Budget</u>	<u>Actual 11/30/2023</u>	<u>FYE 3/31/2025 Budget</u>
<b>STATEMENT OF CASH FLOW FROM OPERATIONS</b>				
(This presentation of Cash Flow does not take into account changes in accruals)				
CHANGE IN NET ASSETS				(80,389.00)
PLUS DEPRECIATION & AMORTIZATION				182,596.00
- 25... LESS PRINCIPAL PAYMENTS				(84,707.00)
RESERVE/CAPITAL REQUIREMENTS				
3151 RWL CAPITAL RESERVE				(17,500.00)
- 14?? RWL CAPITAL PROJECTS				0.00
TOTAL RESERVE/CAPITAL REQUIRED				<u>(17,500.00)</u>
CASH FLOW				<u>0.00</u>



**Water Sewer Contracts  
BUDGET FYE 2025  
APPENDIX A-4**

<u>Account Description</u>		FYE 3/31/2023 Actual	FYE 3/31/2024 Amended Budget	Actual 11/30/2023	FYE 3/31/2025 Budget
<b>Customer Billings</b>					
4001	Customer Billings	\$1,612,245.89	\$1,921,277.00	\$1,228,720.44	\$1,967,643.00
	<b>Total Customer Billings</b>	<b>1,612,245.89</b>	<b>1,921,277.00</b>	<b>1,228,720.44</b>	<b>1,967,643.00</b>
<b>Other Income</b>					
4164	Miscellaneous	0.00	0.00	1,797.60	0.00
4185	Grant Recapture	0.00	0.00	0.00	0.00
	<b>Total Other Income</b>	<b>0.00</b>	<b>0.00</b>	<b>1,797.60</b>	<b>0.00</b>
	<b>Total Income</b>	<b>1,612,245.89</b>	<b>1,921,277.00</b>	<b>1,230,518.04</b>	<b>1,967,643.00</b>
<b>Salaries</b>					
	Engineering Wages	76,317.93	19,700.00	37,060.24	22,183.00
	MMF Wages	963.78	7,399.00	161.28	6,770.00
	WQ Wages	717,917.78	978,895.00	568,645.48	958,625.00
500...	Overtime Wages	110,061.87	23,419.00	76,646.34	25,108.00
5005	On-Call Stipend	7,800.00	7,800.00	5,400.00	7,800.00
	<b>Total Salaries</b>	<b>913,061.36</b>	<b>1,037,213.00</b>	<b>687,913.34</b>	<b>1,020,486.00</b>
<b>Fringe Benefits</b>					
503...	FICA Expense	64,312.76	63,835.00	50,158.38	64,591.00
503...	Pension Expense	16,782.94	114,268.00	79,673.90	138,261.00
503...	VDC Expense	435.41	0.00	380.51	0.00
503...	Health Insurance	128,019.52	192,997.00	108,451.67	176,160.00
503...	Workers Comp	41,407.38	58,378.00	37,128.03	50,278.00
503...	Disability Insurance	2,573.15	3,532.00	2,141.36	4,294.00
504...	Post Retire Overhead	67,539.00	84,428.00	52,380.75	79,091.00
	<b>Total Fringe Benefits</b>	<b>321,070.16</b>	<b>517,438.00</b>	<b>330,314.60</b>	<b>512,675.00</b>
<b>Operations &amp; Maintenance</b>					
5706	Shop Tools	0.00	29,383.00	1,065.49	0.00
8090	Purchases for Resale	20,933.36	46,000.00	26,731.20	50,000.00
	<b>Total O &amp; M</b>	<b>20,933.36</b>	<b>75,383.00</b>	<b>27,796.69</b>	<b>50,000.00</b>
<b>Office &amp; Administrative</b>					
5118	Other Communications	0.00	2,000.00	0.00	0.00
5202	Employee Mileage Reimbursement	5,304.40	5,000.00	2,548.01	5,000.00
5204	Empl. Meals & Incidental	39.50	0.00	0.00	0.00
5270	Travel & Meeting Expense	3.25	0.00	0.00	0.00
	<b>Total Office &amp; Admin</b>	<b>5,347.15</b>	<b>7,000.00</b>	<b>2,548.01</b>	<b>5,000.00</b>
6114	Insurance	35,668.14	37,300.00	24,866.64	46,400.00
619...	Admin Allocation	32,872.68	38,626.00	26,069.01	41,821.00
619...	Engineering Allocation	14,919.46	11,075.00	4,184.81	10,625.00
6208	NYS Administrative Assessment	5,033.00	7,749.00	0.00	9,221.00
890...	Water Quality Allocation	153,791.79	201,034.00	85,977.30	271,148.00
	<b>Total Expenses</b>	<b>1,502,697.10</b>	<b>1,932,818.00</b>	<b>1,189,670.40</b>	<b>1,967,376.00</b>
	<b>Change in Net Position</b>	<b>109,548.79</b>	<b>(11,541.00)</b>	<b>40,847.64</b>	<b>267.00</b>

**APPENDIX B  
WATER QUALITY MANAGEMENT CAPITAL PROJECTS**

**ARMY SEWER LINE**

Project Number	Project Description	Fund	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029
	Security Cameras	Rev	\$ 38,000	\$ -	\$ -	\$ -	\$ -
	Army Sewer Line (ASL) Alternate Source for Wastewater Treatment	Rev	\$ -	\$ 500,000	\$ -	\$ -	\$ -
	Warneck Pump Station (WPS) Remote Terminal Unit (RTU) Replacement	Rev	\$ -	\$ 12,000	\$ -	\$ -	\$ -
	Warneck Pump Station (WPS) Washer Compactor and Panel Replacements	Rev	\$ -	\$ -	\$ 5,000	\$ 93,000	\$ -
	Warneck Pump Station 12" By-Pass Pump Replacement	Rev	\$ -	\$ -	\$ 5,000	\$ 207,510	\$ -
	Vacuum Trailer Replacement	Rev	\$ -	\$ -	\$ 116,000	\$ -	\$ -
	Closed Circuit Television (CCTV) Sewer Camera Replacement	Rev	\$ -	\$ -	\$ -	\$ 211,000	\$ -
	Utility Trailer Replacements	Rev	\$ -	\$ -	\$ -	\$ 12,000	\$ -
	Pump 3 VFD Replacement	Rev	\$ -	\$ -	\$ -	\$ -	\$ 12,000

**TOTAL ARMY SEWER LINE** \$ 38,000 \$ 512,000 \$ 126,000 \$ 523,510 \$ 12,000

**ARMY WATER LINE**

Project Number	Project Description	Fund	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029
	Army Water Line (AWL) Alternate Source for Water Supply	Rev	\$ -	\$ 530,450	\$ -	\$ -	\$ -
	Army Water Line (AWL) Acoustic Testing of AWL	Rev	\$ -	\$ 50,000	\$ -	\$ -	\$ -
	City of Watertown Remote Terminal Unit (RTU) Replacement	Rev	\$ -	\$ -	\$ 12,000	\$ -	\$ -
	Army Water Line (AWL) Pipeline Replacement - Phase 2	Bonding/Grant	\$ -	\$ -	\$ 14,815,000	\$ -	\$ -
	Army Water Line (AWL) Bridge Crossing Inspection	Rev	\$ -	\$ -	\$ -	\$ 30,000	\$ -

**TOTAL ARMY WATER LINE** \$ - \$ 580,450 \$ 14,827,000 \$ 30,000 \$ -

**REGIONAL WATER LINE**

Project Number	Project Description	Fund	Budget FYE 2025	Budget FYE 2026	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029
43-113	Regional Water Line (RWL) Perch River Bridge Crossing Improvements	Debt	\$ 110,000	\$ -	\$ -	\$ -	\$ -
	Town of Cape Vincent (TOCV) Water Meter Replacement	Debt	\$ 15,000	\$ -	\$ -	\$ -	\$ -
	Town of Cape Vincent (TOCV) Pump Station Remote Terminal Unit (RTU) and Human Machine Interface (HMI) Upgrade	CR	\$ -	\$ 19,000	\$ -	\$ -	\$ -
	Regional Water Line Pump	CR	\$ -	\$ 45,000	\$ -	\$ -	\$ -
	Regional Water Line (RWL) Air Relief Valves & Meter Replacement	CR	\$ -	\$ -	\$ 30,000	\$ -	\$ -
	Regional Water Line (RWL) Limerick Booster Pump Station (LBPS) Genset Replacement	CR	\$ -	\$ -	\$ -	\$ 151,000	\$ -
	Regional Water Line (RWL) Pumps & Surge Relief Valves	CR	\$ -	\$ -	\$ -	\$ 70,000	\$ -
	Regional Water Line (RWL) Bridge Inspections	CR	\$ -	\$ -	\$ -	\$ -	\$ 60,000
	Regional Water Line (RWL) LBPS Controls Improvements	CR	\$ -	\$ -	\$ -	\$ -	\$ 63,000

**TOTAL REGIONAL WATER LINE** \$ 125,000 \$ 64,000 \$ 30,000 \$ 221,000 \$ 123,000



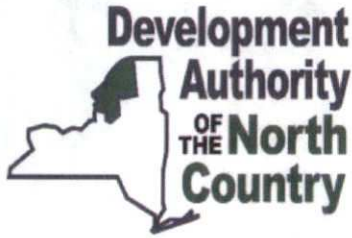
**APPENDIX C**  
**Development Authority of the North Country**  
**Army Sewer Line/Army Water Line/Regional Water Line**  
**2024-2025 User Charges Schedule**

	2023-2024	2024-2025	Change
<b><u>Army Sewer</u></b>	6.09	7.45	1.35
<b><u>Army Water</u></b>	6.67	9.91	3.24
<b><u>Sewer Connection Rates:</u></b>			
Town of LeRay - Sanford Corners	3.59	3.86	0.27
Town of Pamela SD9	3.63	3.91	0.27
Town of LeRay - North Entry	3.59	3.86	0.27
Town of Leray SD 4	4.00	4.27	0.27
Town of Pamela SD3	3.59	3.86	0.27
Route 3 Sewer	3.63	3.91	0.28
Route 12	3.59	3.86	0.27
<b><u>Water Connection Rates:</u></b>			
Pamelia District #2, LeRay District #1	3.33	3.64	0.32
Pamelia District #1	3.42	3.75	0.33
Pamelia District #4 & #5	3.50	3.85	0.35
LeRay District #2	3.86	4.21	0.35
Champion	4.53	4.96	0.43

**Regional Water Line (COST COMPARISON FY24/ FY25)**

Municipality	FY 2024		FY 2025	
	Quarterly Fixed Cost	Variable Cost / KGAL	Quarterly Fixed Cost	Variable Cost / KGAL
T/Cape Vincent (WD 2,3)	\$ 1,361.09	\$ 2.29	\$ 1,438.34	\$ 2.50
Lyme (incl Bus Garage)	\$ 11,569.31	\$ 2.29	\$ 12,225.92	\$ 2.50
Chaumont	\$ 10,888.76	\$ 2.29	\$ 11,506.75	\$ 2.50
Dexter	\$ 8,847.12	\$ 2.29	\$ 9,349.23	\$ 2.50
T/Brownville (incl GBHS)	\$ 16,741.46	\$ 2.29	\$ 17,691.63	\$ 2.50
V/Brownville	\$ 18,374.78	\$ 2.29	\$ 19,417.64	\$ 2.50





**Board Resolution No. 2024-02-11**  
**February 22, 2024**

**APPROVING FISCAL YEAR 2025  
NORTH COUNTRY ECONOMIC DEVELOPMENT FUND BUDGET**

Whereas, the Development Authority of the North Country has caused to be prepared and has reviewed Fiscal Year 2025 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 2025 Budget at its meeting on February 9, 2024, and

**RESOLVED, that the Development Authority of the North Country approves and adopts the Fiscal Year 2025 North Country Economic Development Fund Budget and line items contained therein, as proposed and set forth in Appendix A.**

Motion by: D. Mastascusa

Seconded by: K. Bibbins

Bibbins – Yes  
Doheny – Yes  
Hall – Yes

Hefferon – Yes  
Henry - Present  
Hunt - Absent

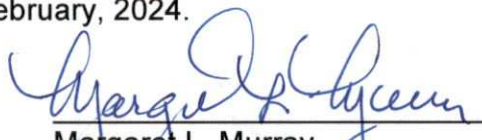
MacKinnon – Yes  
McGrath – Present\*  
Mastascusa – Yes

Murray – Yes  
Virkler – Yes\*

\*- indicates attendance via videoconference.

**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. 2024-02-11 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 22nd day of February, 2024, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 22nd day of February, 2024.

  
Margaret L. Murray  
Board Chairperson

**North Country EDF  
BUDGET FYE 2025  
APPENDIX A**

<u>Account Description</u>		FYE 3/31/2023 <u>Actual</u>	FYE 3/31/2024 <u>Amended Budget</u>	Actual 11/30/2023	FYE 3/31/2025 <u>Budget</u>
4104	Loan Interest Income	\$0.00	\$90,000.00	\$72,879.18	\$160,000.00
	<b>Other Income</b>				
4185	Grant Recapture	0.00	0.00	0.00	0.00
4190	Recovery of Bad Debts	0.00	3,600.00	0.00	3,600.00
	<b>Total Other Income</b>	<b>0.00</b>	<b>3,600.00</b>	<b>0.00</b>	<b>3,600.00</b>
	<b>Interest Income</b>				
4102	Investment Interest Income	0.00	151,600.00	111,885.76	129,700.00
420...	Mark to Market Adjustment	0.00	0.00	7,352.50	0.00
	<b>Total Interest Income</b>	<b>0.00</b>	<b>151,600.00</b>	<b>119,238.26</b>	<b>129,700.00</b>
	<b>Total Income</b>	<b>0.00</b>	<b>245,200.00</b>	<b>192,117.44</b>	<b>293,300.00</b>
	<b>Professional Fees</b>				
5924	Legal	0.00	1,000.00	0.00	1,000.00
5926	Investment Banking Fees	0.00	4,171.00	1,519.04	3,983.00
5970	Consulting	0.00	8,000.00	8,000.00	8,000.00
	<b>Total Professional Fees</b>	<b>0.00</b>	<b>13,171.00</b>	<b>9,519.04</b>	<b>12,983.00</b>
	<b>Total Expenses</b>	<b>0.00</b>	<b>13,171.00</b>	<b>9,519.04</b>	<b>12,983.00</b>
	<b>Change in Net Position</b>	<b>0.00</b>	<b>232,029.00</b>	<b>182,598.40</b>	<b>280,317.00</b>