2026-2027
FINAL BUDGET

February 26, 2026

Development Authority of the North Country

www.danc.org

Development Authority of the North Country

Board Resolution No. 2026-02-07
February 26, 2026

APPROVING FISCAL YEAR 2027 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 2027 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	$55,000
Miscellaneous Accounting Services	$ 6,500
	$61,500

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 2027 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 2027, as set forth in Appendix B, are hereby approved for immediate expenditure, 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 2027.**

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 2027 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: T. Hefferon
Seconded by: A. MacKinnon

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

Non-Voting:
Flint - **Present**
Henry –**Present**
Hunt – **Present**
McGrath – **Absent**

* - 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. 2026-02-07 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 26th day of February, 2026, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 26th day of February, 2026.

Margaret L. Murray
Board Chairperson

Administration
BUDGET FYE 2027
APPENDIX A

	Account Description	FYE 3/31/2025 Actual	FYE 3/31/2026 Amended Budget	Actual 12/31/2025	FYE 3/31/2027 Budget
	Other Income				
4164	Miscellaneous	$307,200.00	$396,500.00	$299,117.61	$388,500.00
	Total Other Income	**307,200.00**	**396,500.00**	**299,117.61**	**388,500.00**
4201	**Gain on Sale of Assets**	**151,100.00**	**50,000.00**	**35,250.00**	**118,000.00**
	Interest Income				
4102	Investment Interest Income	347,585.18	354,667.00	289,662.61	367,743.00
420…	Mark to Market Adjustment	21,012.91	0.00	23,123.86	0.00
	Total Interest Income	**368,598.09**	**354,667.00**	**312,786.47**	**367,743.00**
	Total Income	**826,898.09**	**801,167.00**	**647,154.08**	**874,243.00**
	Salaries				
	Administrative Wages	1,402,173.46	1,448,751.00	1,043,630.02	1,487,030.00
	WQ Wages	0.00	0.00	0.00	2,559.00
500…	Overtime Wages	3,136.50	1,750.00	1,117.59	1,750.00
	Total Salaries	**1,405,309.96**	**1,450,501.00**	**1,044,747.61**	**1,491,339.00**
	Fringe Benefits				
503…	FICA Expense	103,860.50	105,959.00	75,043.10	109,277.00
503…	Pension Expense	238,180.90	193,962.00	144,687.46	215,930.00
503…	VDC Expense	9,030.42	9,453.00	7,094.42	9,854.00
503…	Health Insurance	197,041.60	177,835.00	134,105.38	166,531.00
504…	Retiree Health Insurance	126,696.77	135,750.00	95,273.80	150,016.00
503…	Workers Comp	670.82	1,860.00	1,399.65	2,052.00
503…	Disability Insurance	4,425.03	4,396.00	3,296.97	4,509.00
5036	Unemployment	20,051.58	16,387.00	5,544.00	16,000.00
504…	Post Retire Overhead	(79,018.65)	80,953.00	55,763.40	79,274.00
5051	Benefit Admin. Fees	11,134.56	11,440.00	8,336.21	12,370.00
5054	Employee Physicals & Screening	0.00	660.00	0.00	420.00
	Total Fringe Benefits	**632,073.53**	**738,655.00**	**530,544.39**	**766,233.00**
	Operations & Maintenance				
5134	Maintenance Contracts	1,827.00	2,200.00	1,562.00	2,220.00
5403	Safety Equipment & Supplies	2,508.70	3,796.00	2,965.95	4,350.00
5704	O&M Supplies	25.63	0.00	0.00	0.00
	Total O & M	**4,361.33**	**5,996.00**	**4,527.95**	**6,570.00**
	Office & Administrative				
5053	Misc Employee Costs	3,703.03	5,779.00	4,458.39	5,604.00
5102	Office Rent	119,940.00	119,940.00	97,550.00	117,060.00
5103	Lease ROU	(119,939.00)	(119,000.00)	0.00	(119,000.00)
6203	Interest Expense, Lease ROU	11,697.00	3,000.00	0.00	3,000.00
5104	Office Supplies	6,620.12	7,000.00	2,933.95	7,000.00
5110	Postage & Shipping	6,882.99	5,600.00	2,884.92	5,600.00
5112	Telephone	0.00	880.00	658.14	867.00
5114	Cellular Services	5,207.36	5,400.00	3,847.84	5,000.00
5118	Other Communications	8,225.36	16,300.00	5,972.52	16,300.00
5120	Dues & Subscriptions	6,985.74	7,200.00	5,683.60	7,500.00
5122	Public Info & Advertising	23,481.50	28,000.00	14,812.20	19,000.00
5123	Promotional Materials	16,188.62	12,000.00	6,322.07	6,500.00
5130	Office Equipment	8,480.13	8,613.00	0.00	5,000.00
5170	Other Office Expenses	1,235.17	1,236.00	824.08	1,500.00
5202	Employee Mileage Reimbursement	7,995.18	7,000.00	5,631.50	8,000.00
5204	Empl. Meals & Incidental	237.00	500.00	254.78	500.00
5206	Empl. Lodging	796.00	500.00	0.00	500.00
5270	Travel & Meeting Expense	2,737.74	4,550.00	3,584.95	4,550.00
5312	Continuing Education	0.00	0.00	0.00	1,800.00
5370	Training & Development	3,522.20	13,742.50	13,250.00	19,800.00
5402	Employee Uniforms	1,155.00	1,500.00	125.00	1,600.00
5404	Safety Training	10,161.50	13,727.50	6,952.50	13,664.00
5508	Cleaning Services	10,920.00	12,120.00	6,430.05	0.00
6102	Board Member Travel & Expenses	0.00	500.00	0.00	500.00

Administration
BUDGET FYE 2027
APPENDIX A

	Account Description	FYE 3/31/2025 Actual	FYE 3/31/2026 Amended Budget	Actual 12/31/2025	FYE 3/31/2027 Budget
6104	Sponsorships	1,550.00	2,250.00	1,340.00	2,250.00
	Total Office & Admin	**137,782.64**	**158,338.00**	**183,516.49**	**134,095.00**
	Professional Fees				
5924	Legal	32,713.75	35,600.00	15,926.25	30,000.00
5926	Investment Banking Fees	4,226.25	5,300.00	2,007.86	4,900.00
592…	Accounting Fees	51,800.00	59,400.00	53,650.00	61,500.00
5970	Consulting	21,132.00	11,640.00	3,724.00	39,890.00
	Total Professional Fees	**109,872.00**	**111,940.00**	**75,308.11**	**136,290.00**
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	927.90	540.00	125.00	630.00
5602	Auto/Light Truck Fuel	42.08	0.00	0.00	0.00
	Total Automobile	**969.98**	**540.00**	**125.00**	**630.00**
	Computer				
5124	Computer Equipment	35,667.44	40,840.00	1,289.60	42,840.00
5126	Computer Maintenance	400.00	17,000.00	10,000.00	5,000.00
5127	Software Subscription Expense	(14,527.24)	(34,000.00)	0.00	(34,000.00)
5128	Programming & Software	169,321.50	215,750.00	100,110.65	429,446.00
5129	ECMS Expense	45,239.93	53,300.00	50,184.44	53,300.00
6108	Web Page Design & Maintenance	2,060.00	5,460.00	2,122.00	5,460.00
	Total Computer	**238,161.63**	**298,350.00**	**163,706.69**	**502,046.00**
6114	**Insurance**	**20,588.71**	**21,900.00**	**16,425.00**	**26,700.00**
619…	**Admin Allocation**	**(2,558,094.75)**	**(2,505,635.00)**	**(1,917,465.70)**	**(2,812,466.00)**
7032	**Depreciation**	**321,377.48**	**354,300.00**	**280,543.17**	**420,400.00**
7003	**Amortization, Lease ROU/SUB**	**126,533.99**	**150,000.00**	**0.00**	**150,000.00**
6901	**Contingency**	**0.00**	**25,000.00**	**0.00**	**30,000.00**
	Total Expenses	**438,936.50**	**809,885.00**	**381,978.71**	**851,837.00**
	Change in Net Position	**387,961.59**	**(8,718.00)**	**265,175.37**	**22,406.00**

Administration
BUDGET FYE 2027
APPENDIX A

	Account Description	FYE 3/31/2025 Actual	FYE 3/31/2026 Amended Budget	Actual 12/31/2025	FYE 3/31/2027 Budget
STATEMENT OF CASH FLOW FROM OPERATIONS					
(This presentation of Cash Flow does not take into account changes in accruals)					
	CHANGE IN NET ASSETS				**22,406.00**
	PLUS DEPRECIATION & AMORTIZATION				**420,400.00**
- 25…	**LESS PRINCIPAL PAYMENTS**				**(50,000.00)**
	RESERVE/CAPITAL REQUIREMENTS				
- 1440	ADMIN CAPITAL PROJECTS				(321,700.00)
	TOTAL RESERVE/CAPITAL REQUIRED				**(321,700.00)**
	CASH FLOW				**71,106.00**

APPENDIX B
ADMINISTRATIVE CAPITAL PROJECTS

Project Number	Project Description	Fund	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029	Budget FYE 2030	Budget FYE 2031
	Fleet Vehicles	Operating Inv.	$ 321,700	$ 252,300	$ 362,100	$ 440,600	$ 475,325
	Server Replacement	Operating Inv.	$ 15,000	$ -	$ -	$ -	$ -
TOTAL ADMINISTRATIVE			**$ 336,700**	**$ 252,300**	**$ 362,100**	**$ 440,600**	**$ 475,325**

APPENDIX C
Development Authority of the North Country
Restricted/ Board Designated Reserves
Fiscal Year Ending March 31, 2027

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

Restricted Fund Balance:		**Balance 3/31/2025**		**Estimated Balance 3/31/2026**
Community Rental Housing Program	$	13,403,693	$	13,369,249
Community Development Loan Fund	$	10,345,059	$	10,612,739
Housing Loan Revolving Fund	$	23,291,136	$	23,745,939
Army Water & Sewer Repair Reserve	$	1,800,000	$	1,800,000
Regional Waterline	$	403,329	$	367,329
Wetlands Mitigation Reserve	$	332,909	$	343,128
MMF Replacement Reserve	$	5,485,276	$	5,386,741
MMF Liner Reserve	$	17,222,041	$	4,709,920
MMF Closure/Post Closure Reserve	$	27,709,671	$	27,060,517
Telecom Repair & Replacement Reserve	$	4,864,905	$	8,767,468
	$	104,858,019	$	96,163,029

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 3/31/2025**		**Estimated Balance 3/31/2026**
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	$	239,120	$	16,537
MMF Capital Reserve	$	-	$	-
MMF Tip Fee Stabilization Reserve	$	3,262,201	$	3,381,593
MMF Landfill Gas Reserve	$	1,029	$	-
Economic Development Loan Fund	$	5,505,614	$	5,586,793
Affordable Housing Program	$	3,000,000	$	3,000,000
	$	16,981,056	$	16,958,015

APPENDIX D
Administrative Allocations
Budget - FYE March 31, 2027

	Budgeted FYE 3/31/26	Budgeted FYE 3/31/27	Increase or Decrease
Administrative Costs:			
Salaries & Fringes	$ 2,039,226	$ 2,138,342	$ 99,116
Administrative Overhead	$ 642,301	$ 1,014,621	$ 372,320
Administrative Capital	$ 71,900	$ 68,830	$ (3,070)
Total Administrative Costs	**$ 2,753,427**	**$ 3,221,793**	**$ 468,366**

Administrative Allocation:	Budgeted FYE 3/31/26	Budgeted FYE 3/31/27	Increase or (Decrease)
Army Sewer	$ 347,589	$ 445,129	$ 97,540
Army Water	$ 247,988	$ 320,528	$ 72,540
Regional Water	$ 17,868	$ 19,815	$ 1,947
Water Quality Contracts	$ 44,516	$ 46,841	$ 2,325
Engineering	$ 53,030	$ 57,835	$ 4,805
Materials Mgt	$ 974,568	$ 1,052,142	$ 77,574
Telecommunications	$ 631,086	$ 673,770	$ 42,684
Regional Development Contracts	$ 22,172	$ 24,924	$ 2,752
Affordable Housing Program	$ 110,680	$ 111,903	$ 1,223
Community Development Loan Fund	$ 4,458	$ 5,086	$ 628
Authority Economic Development Fund	$ 58,535	$ 59,900	$ 1,365
Community Rental Housing Program	$ 9,202	$ 10,132	$ 930
Next Move New York	$ -	$ 45,788	$ 45,788
Internal Subsidy	$ 231,735	$ 348,000	$ 116,265
Total	**$ 2,753,427**	**$ 3,221,793**	**$ 468,366**

Development Authority of the North Country

Board Resolution No. 2026-02-08
February 26, 2026

APPROVING FISCAL YEAR 2027 ENGINEERING DIVISION OPERATING BUDGET

Whereas, the Development Authority of the North Country has caused to be prepared and has reviewed the proposed Fiscal Year 2027 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 2027 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: E. Virkler
Seconded by: M. Hall

Voting:		Non-Voting:
Bibbins – **Yes***	MacKinnon - **Yes**	Flint - **Present**
Doheny – **Yes**	Mastascusa -**Yes***	Henry –**Present**
Hall – **Yes**	Murray – **Yes**	Hunt – **Present**
Hefferon – **Yes**	Virkler – **Yes**	McGrath – **Absent**

* - 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. 2026-02-08 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 26th day of February, 2026, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 26th day of February, 2026.

Margaret L. Murray
Board Chairperson

Engineering
BUDGET FYE 2027
APPENDIX A

	Account Description	FYE 3/31/2025 Actual	FYE 3/31/2026 Amended Budget	Actual 12/31/2025	FYE 3/31/2027 Budget
	Customer Billings				
4001	Customer Billings	$665,630.31	$650,635.00	$448,027.33	$599,700.00
	Total Customer Billings	**665,630.31**	**650,635.00**	**448,027.33**	**599,700.00**
	Grant Revenue				
4181	Federal Grant Income	0.00	0.00	0.00	40,000.00
	Total Grant Revenue	**0.00**	**0.00**	**0.00**	**40,000.00**
	Other Income				
4164	Miscellaneous	0.00	0.00	61.01	0.00
	Total Other Income	**0.00**	**0.00**	**61.01**	**0.00**
	Total Income	**665,630.31**	**650,635.00**	**448,088.34**	**639,700.00**
	Salaries				
	Engineering Wages	329,582.65	284,128.00	205,993.96	295,007.00
	Telecom Wages	3,072.34	0.00	2,866.97	0.00
	Regional Development Wages	0.00	0.00	320.95	0.00
	WQ Wages	11,453.40	0.00	3,705.79	0.00
500…	Overtime Wages	0.00	0.00	422.89	0.00
	Total Salaries	**344,108.39**	**284,128.00**	**213,310.56**	**295,007.00**
	Fringe Benefits				
503…	FICA Expense	25,635.32	20,532.00	15,256.46	21,315.00
503…	Pension Expense	55,875.04	29,905.00	24,892.51	37,287.00
503…	VDC Expense	2,357.73	1,727.00	2,996.31	1,980.00
503…	Health Insurance	53,697.00	42,767.00	30,830.20	44,559.00
503…	Workers Comp	836.61	1,142.00	1,733.32	958.00
503…	Disability Insurance	1,302.89	998.00	748.53	907.00
504…	Post Retire Overhead	20,092.29	16,696.00	12,487.54	15,950.00
5054	Employee Physicals & Screening	217.50	600.00	0.00	600.00
	Total Fringe Benefits	**160,014.38**	**114,367.00**	**88,944.87**	**123,556.00**
	Operations & Maintenance				
5403	Safety Equipment & Supplies	366.23	1,000.00	684.46	1,400.00
5904	SCADA	16,404.91	23,351.00	4,748.06	24,300.00
8090	Purchases for Resale	67,062.95	147,800.00	74,348.33	121,000.00
	Total O & M	**83,834.09**	**172,151.00**	**79,780.85**	**146,700.00**
	Office & Administrative				
5053	Misc Employee Costs	0.00	500.00	273.66	750.00
5102	Office Rent	1,869.96	1,870.00	1,402.47	1,870.00
5104	Office Supplies	0.00	1,000.00	223.58	1,000.00
5112	Telephone	0.00	396.00	257.51	394.00
5114	Cellular Services	5,892.40	6,700.00	4,073.77	8,500.00
5120	Dues & Subscriptions	0.00	900.00	0.00	1,000.00
5130	Office Equipment	1,139.60	1,500.00	231.60	1,500.00
5202	Employee Mileage Reimbursement	10,359.12	11,500.00	4,990.30	11,500.00
5204	Empl. Meals & Incidental	593.20	1,400.00	1,295.60	2,300.00
5206	Empl. Lodging	1,918.53	2,750.00	998.56	3,300.00
5270	Travel & Meeting Expense	570.01	1,000.00	801.77	1,100.00
5312	Continuing Education	6,372.61	13,305.00	7,314.42	5,000.00
5370	Training & Development	2,298.48	6,620.00	3,103.00	7,500.00
5402	Employee Uniforms	3,233.74	2,200.00	1,504.00	8,050.00
	Total Office & Admin	**34,247.65**	**51,641.00**	**26,470.24**	**53,764.00**
	Professional Fees				
5924	Legal	0.00	600.00	0.00	1,000.00
	Total Professional Fees	**0.00**	**600.00**	**0.00**	**1,000.00**
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	2,029.61	3,400.00	1,386.58	7,000.00
5602	Auto/Light Truck Fuel	4,643.75	4,000.00	3,065.76	10,000.00

Engineering
BUDGET FYE 2027
APPENDIX A

	Account Description	FYE 3/31/2025 Actual	FYE 3/31/2026 Amended Budget	Actual 12/31/2025	FYE 3/31/2027 Budget
5603	Auto/Light Truck Rental/Lease	19,100.00	11,800.00	8,849.97	38,100.00
5605	Vehicle Ins	2,736.04	2,900.00	2,175.03	11,800.00
	Total Automobile	**28,509.40**	**22,100.00**	**15,477.34**	**66,900.00**
	Computer				
5124	Computer Equipment	4,987.91	8,500.00	4,914.96	14,000.00
5128	Programming & Software	3,228.33	5,275.00	4,707.83	5,175.00
5906	GIS	40,172.81	45,440.00	38,079.87	45,440.00
	Total Computer	**48,389.05**	**59,215.00**	**47,702.66**	**64,615.00**
6114	**Insurance**	**14,945.42**	**16,300.00**	**12,224.97**	**16,900.00**
619…	**Admin Allocation**	**53,247.83**	**53,030.00**	**40,650.30**	**57,835.00**
619…	**Engineering Allocation**	**(106,477.66)**	**(137,852.00)**	**(85,760.00)**	**(199,465.00)**
6208	**NYS Administrative Assessment**	**3,427.00**	**2,638.00**	**0.00**	**2,685.00**
890…	**Water Quality Allocation**	**4,420.57**	**0.00**	**1,469.57**	**0.00**
	Total Expenses	**668,666.12**	**638,318.00**	**440,271.36**	**629,497.00**
	Change in Net Position	**(3,035.81)**	**12,317.00**	**7,816.98**	**10,203.00**

Board Resolution No. 2026-02-09
February 26, 2026

APPROVING FISCAL YEAR 2027 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 2027 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 2027 in support of said Budget.

Whereas, upon review of required reserve contributions and projected operating expenditures, it is recommended that effective January 1, 2027, the tipping fee for municipal solid waste, construction and demolition waste, and ash be increased from $61 per ton to $65 per ton; for non-beneficial sludge, sewage sludge and industrial waste be increased from $50 per ton to $57 per ton; for beneficial sludge and non-hazardous petroleum contaminated soil be increased from $31 per ton to $36 per ton; and for asbestos-containing material be increased from $91 per ton to $96 per ton.

Whereas, the Finance & Budget Committee reviewed the Fiscal Year 2027 Materials Management Division operating budget, capital projects, reserve requirement and tipping fees, and

Whereas, the Finance & Budget Committee unanimously voted to recommend said budgets to the full board for approval, provided that staff fully evaluate the required increase in tipping fee for municipal solid waste, construction and demolition waste, and ash, and

Whereas, executive management reviewed the tipping fee for municipal solid waste, construction and demolition waste, and ash, and reduced the increase to $4 per ton or $65 per ton.

Now, upon recommendation of executive management, therefore be it

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

1. **The Fiscal Year 2027 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 2027, as set forth in Appendix B, are hereby approved for immediate 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 2027.**

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, 2026 — $61.00 per ton**
     - **January 1, 2027 — $65.00 per ton**
   - **Non-beneficial use sludge, industrial waste and sewage sludge**
     - **April 1, 2026 — $50.00 per ton**
     - **January 1, 2027 — $57.00 per ton**
   - **Non-hazardous petroleum contaminated soil and beneficial use sludge**
     - **April 1, 2026 — $31.00 per ton**
     - **January 1, 2027 — $36.00 per ton**
   - **Friable asbestos (one ton minimum)**
     - **April 1, 2026 — $200 per ton (no change)**
   - **Asbestos-containing material or other waste that requires special handling protocol during disposal**
     - **April 1, 2026 — $91.00 per ton**
     - **January 1, 2027 — $96.00 per ton**

4. **The Community Improvement Program and the Residential Cleanup Program shall be extended for Fiscal Year 2027 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	**$ 12.00**
Replacement	**$ 8.50**
Liner	**$ 8.00**

6. **Pursuant to the Host Community Agreement with the Town of Rodman, estimated host community benefit fees of $1,008,586 will be paid for the Fiscal Year 2027.**

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: A. MacKinnon

Voting:		Non-Voting:
Bibbins – **Yes***	MacKinnon - **Yes**	Flint - **Present**
Doheny – **Yes**	Mastascusa -**Yes***	Henry –**Present**
Hall – **Yes**	Murray – **Yes**	Hunt – **Present**
Hefferon – **Yes**	Virkler – **Yes**	McGrath – **Absent**

* - 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. 2026-02-09 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 26th day of February, 2026, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 26th day of February, 2026.

Margaret L. Murray
Board Chairperson

Materials Management
BUDGET FYE 2027
APPENDIX A

	Account Description	FYE 3/31/2025 Actual	FYE 3/31/2026 Amended Budget	Actual 12/31/2025	FYE 3/31/2027 Budget
	Customer Billings				
4001	Customer Billings	$6,338,271.39	$6,643,748.00	$6,430,908.33	$7,373,312.00
4006	Replacement Reserve Tip Income	1,554,511.56	1,556,335.00	1,450,078.70	1,955,444.00
4007	Liner Reserve Tip Income	2,220,730.80	2,445,670.00	2,278,695.10	1,840,418.00
4008	Closure Reserve Tip Income	999,328.90	1,445,169.00	1,346,501.67	2,760,626.00
	Total Customer Billings	**11,112,842.65**	**12,090,922.00**	**11,506,183.80**	**13,929,800.00**
	Grant Revenue				
4183	NY State Grants	240,264.87	154,776.00	(9,255.04)	141,165.00
	Total Grant Revenue	**240,264.87**	**154,776.00**	**(9,255.04)**	**141,165.00**
	Other Income				
4164	Miscellaneous	10,771.90	3,000.00	28,922.64	5,000.00
4166	LFGTE Revenue	591,560.62	456,870.00	377,852.45	380,333.00
4167	Carbon Credit Revenue	866,067.65	1,084,937.00	1,027,774.65	537,100.00
	Total Other Income	**1,468,400.17**	**1,544,807.00**	**1,434,549.74**	**922,433.00**
4201	**Gain on Sale of Assets**	**45,960.00**	**49,000.00**	**66,220.00**	**20,000.00**
4200	**Gain on Trade-In of Assets**	**480,250.41**	**70,000.00**	**231,000.00**	**300,000.00**
	Interest Income				
410…	Trustee Interest	42,520.62	32,001.00	21,266.09	25,913.00
4108	Reserve Interest	131,997.81	119,239.00	95,359.98	137,824.00
4116	Replace Reserve Interest Income	242,527.12	84,542.00	125,613.81	118,147.00
4117	Liner Reserve Interest Income	376,233.70	170,310.00	357,983.85	145,279.00
4118	Closure Reserve Interest Income	446,726.63	306,710.00	439,030.21	473,989.00
4119	Post Close Interest Income	173,727.03	119,276.00	162,381.04	175,311.00
4120	Wetlands Mitigation Interest Income	6,966.31	13,108.00	10,218.74	13,457.00
420…	Mark to Market Adjustment	739,240.51	0.00	287,039.98	0.00
	Total Interest Income	**2,159,939.73**	**845,186.00**	**1,498,893.70**	**1,089,920.00**
	Total Income	**15,507,657.83**	**14,754,691.00**	**14,727,592.20**	**16,403,318.00**
	Salaries				
	Engineering Wages	247,279.38	320,986.00	245,536.33	333,665.00
	Telecom Wages	806.57	0.00	985.27	0.00
	MMF Wages	1,438,431.49	1,537,969.00	1,140,503.02	1,601,134.00
	WQ Wages	3,011.84	0.00	0.00	0.00
500…	Overtime Wages	71,601.56	48,489.00	46,515.87	52,805.00
5005	On-Call Stipend	10,250.00	16,315.00	12,232.50	16,315.00
	Total Salaries	**1,771,380.84**	**1,923,759.00**	**1,445,772.99**	**2,003,919.00**
	Fringe Benefits				
503…	FICA Expense	135,561.95	138,135.00	107,093.15	143,925.00
503…	Pension Expense	353,875.72	294,804.00	222,902.51	318,552.00
503…	VDC Expense	5,117.15	7,420.00	5,692.59	7,414.00
503…	Health Insurance	312,260.44	334,410.00	240,545.25	333,630.00
503…	Workers Comp	27,000.52	73,254.00	54,272.39	71,573.00
503…	Disability Insurance	7,220.43	7,684.00	5,762.97	8,427.00
504…	Post Retire Overhead	127,879.39	140,488.00	104,032.24	148,189.00
5054	Employee Physicals & Screening	6,849.40	8,000.00	5,313.50	8,000.00
	Total Fringe Benefits	**975,765.00**	**1,004,195.00**	**745,614.60**	**1,039,710.00**
	Operations & Maintenance				
5403	Safety Equipment & Supplies	28,147.55	30,000.00	11,571.77	30,000.00
5702	Large Equipment Parts	104,304.87	106,800.00	67,128.86	98,000.00
5703	Small Equipment	7,200.37	14,000.00	1,950.41	15,000.00
5704	O&M Supplies	14,227.06	21,000.00	13,938.28	23,000.00
5708	Fuels	271,016.20	346,037.00	190,727.23	330,000.00
5710	Lubricants	14,320.94	14,000.00	9,980.07	16,000.00
5712	Purchased Maintenance & Repair	67,905.32	75,063.00	43,902.86	65,000.00
5716	Equipment Rental	3,079.50	10,000.00	5,674.02	15,000.00
5718	Tires	22,133.53	30,000.00	19,885.75	30,000.00
5770	Other Tool, Equip & O&M	3,064.99	5,000.00	2,583.94	5,000.00
5815	Chemicals	2,843.95	6,000.00	3,001.68	5,000.00

Materials Management
BUDGET FYE 2027
APPENDIX A

	Account Description	FYE 3/31/2025 Actual	FYE 3/31/2026 Amended Budget	Actual 12/31/2025	FYE 3/31/2027 Budget
5818	Leachate System Expense	13,270.94	27,000.00	24,193.95	25,500.00
5820	LFG Maintenance	24,041.67	68,400.00	46,993.53	69,400.00
5870	Natural Habitat Enhancements	121,756.20	41,430.00	36,807.00	112,300.00
5932	Monitoring & Testing	257,758.98	254,557.00	159,031.23	236,600.00
6008	Contract Hauling	0.00	5,000.00	647.50	5,000.00
	Total O & M	**955,072.07**	**1,054,287.00**	**638,018.08**	**1,080,800.00**
	Waste Diversion				
5125	Promotional Materials - RRR	29,954.36	42,000.00	31,083.23	46,350.00
6009	Household Hazardous Waste	150,468.98	240,800.00	240,776.70	264,880.00
6017	Book Debinding	7,750.00	7,750.00	3,875.00	8,000.00
	Total Waste Diversion	**188,173.34**	**290,550.00**	**275,734.93**	**319,230.00**
6002	**Sewage Treatment**	**498,440.10**	**502,700.00**	**349,305.51**	**600,000.00**
601…	**Closure & Post Closure Care**	**1,788,558.09**	**2,040,129.00**	**2,105,350.04**	**3,584,766.00**
6006	**Host Community Benefits**	**907,745.15**	**940,685.00**	**878,333.38**	**1,008,586.00**
6007	**LFGTE Revenue Sharing**	**53,411.32**	**0.00**	**32,358.61**	**8,723.00**
	Office & Administrative				
5053	Misc Employee Costs	371.26	1,500.00	1,001.25	1,500.00
5104	Office Supplies	4,636.86	5,000.00	3,299.69	5,000.00
5112	Telephone	6,137.35	5,072.00	1,274.99	4,933.00
5114	Cellular Services	11,459.85	11,600.00	9,620.21	14,300.00
5120	Dues & Subscriptions	3,828.08	3,500.00	2,048.12	5,000.00
5123	Promotional Materials	0.00	5,300.00	4,146.70	0.00
5130	Office Equipment	866.00	4,000.00	3,116.81	4,000.00
5132	Office Equip Maintenance	666.09	1,200.00	732.41	1,200.00
5202	Employee Mileage Reimbursement	7,166.60	7,500.00	6,591.90	7,000.00
5204	Empl. Meals & Incidental	1,050.34	2,200.00	1,438.78	1,000.00
5206	Empl. Lodging	1,885.30	3,500.00	2,217.00	4,500.00
5270	Travel & Meeting Expense	42.91	0.00	0.00	0.00
5312	Continuing Education	0.00	15,000.00	9,906.97	13,000.00
5370	Training & Development	21,983.50	25,000.00	15,434.19	12,000.00
5402	Employee Uniforms	23,199.33	22,939.00	13,365.98	15,000.00
5570	Public Work Enforcement Fees	1,586.99	25,740.00	4,281.41	5,414.00
6210	Trustee Fees	7,000.00	7,500.00	3,500.00	7,500.00
	Total Office & Admin	**91,880.46**	**146,551.00**	**81,976.41**	**101,347.00**
	Utilities				
5802	Gas & Electric	58,824.46	73,000.00	52,542.85	75,000.00
5803	Propane	28,980.43	38,000.00	9,982.82	40,000.00
	Total Utilities	**87,804.89**	**111,000.00**	**62,525.67**	**115,000.00**
	Materials & Supplies				
5806	Building Supplies	5,286.10	9,000.00	5,525.89	7,600.00
5810	Site Supplies	26,791.34	38,000.00	34,350.91	40,000.00
5824	Sand, Gravel & Stone	255,008.80	250,000.00	239,764.98	255,000.00
5826	Seed & Mulch	25,576.00	29,550.00	22,114.00	37,500.00
	Total Materials & Supplies	**312,662.24**	**326,550.00**	**301,755.78**	**340,100.00**
	Professional Fees				
5924	Legal	3,456.25	7,500.00	691.25	7,500.00
5926	Investment Banking Fees	18,859.10	27,235.00	9,931.74	22,240.00
5970	Consulting	5,303.50	23,000.00	14,500.00	30,000.00
5971	Carbon Credit Expense	143,701.28	200,936.00	140,096.78	132,000.00
	Total Professional Fees	**171,320.13**	**258,671.00**	**165,219.77**	**191,740.00**
	Repairs & Maintenance				
5804	Building Maintenance & Repair	7,592.80	21,000.00	16,983.54	21,000.00
	Total Repairs & Maintenance	**7,592.80**	**21,000.00**	**16,983.54**	**21,000.00**
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	5,091.84	10,000.00	3,425.71	10,000.00
5603	Auto/Light Truck Rental/Lease	20,000.00	63,900.00	47,925.00	67,200.00

Materials Management
BUDGET FYE 2027
APPENDIX A

	Account Description	FYE 3/31/2025 Actual	FYE 3/31/2026 Amended Budget	Actual 12/31/2025	FYE 3/31/2027 Budget
	Total Automobile	**25,091.84**	**73,900.00**	**51,350.71**	**77,200.00**
	Computer				
5124	Computer Equipment	10,916.51	13,400.00	11,254.00	11,000.00
5128	Programming & Software	7,359.61	14,725.00	14,402.45	18,000.00
	Total Computer	**18,276.12**	**28,125.00**	**25,656.45**	**29,000.00**
6114	**Insurance**	**275,675.03**	**304,100.00**	**228,075.03**	**300,900.00**
619…	**Admin Allocation**	**1,037,037.64**	**974,568.00**	**745,894.19**	**1,052,142.00**
619…	**Engineering Allocation**	**47,794.26**	**61,178.00**	**42,769.21**	**59,740.00**
6208	**NYS Administrative Assessment**	**52,792.00**	**54,220.00**	**0.00**	**49,898.00**
890…	**Water Quality Allocation**	**1,592.30**	**0.00**	**0.00**	**0.00**
7032	**Depreciation**	**5,592,499.82**	**5,965,100.00**	**4,344,280.43**	**6,015,000.00**
6202	**Interest Expense**	**522,543.06**	**558,369.00**	**374,534.28**	**533,169.00**
7170	**Debt Issuance Costs**	**0.00**	**0.00**	**0.00**	**250,000.00**
6901	**Contingency**	**0.00**	**0.00**	**0.00**	**30,000.00**
	Total Expenses	**15,383,108.50**	**16,639,637.00**	**12,911,509.61**	**18,811,970.00**
	Change in Net Position	**124,549.33**	**(1,884,946.00)**	**1,816,082.59**	**(2,408,652.00)**

Materials Management
BUDGET FYE 2027
APPENDIX A

	Account Description	FYE 3/31/2025 Actual	FYE 3/31/2026 Amended Budget	Actual 12/31/2025	FYE 3/31/2027 Budget
STATEMENT OF CASH FLOW FROM OPERATIONS					
(This presentation of Cash Flow does not take into account changes in accruals)					
	CHANGE IN NET ASSETS				**(2,408,652.00)**
	PLUS DEPRECIATION & AMORTIZATION				**6,015,000.00**
6016	**PLUS CLOSURE & P. CLOSURE COSTS**				**3,584,766.00**
- 25…	**LESS PRINCIPAL PAYMENTS**				**(625,000.00)**
4200	**LESS NON CASH TRADE-IN**				**(300,000.00)**
	RESERVE/CAPITAL REQUIREMENTS				
- 40…	REPLACEMENT RESERVE				(2,073,591.00)
- 40…	LINER RESERVE				(1,985,697.00)
- 40…	CLOSURE RESERVE				(3,234,615.00)
- 40…	POST CLOSURE RESERVE				(175,311.00)
3151	MMF CAPITAL RESERVE				0.00
4010	TIP FEE STABILIZATION				1,203,100.00
	TOTAL RESERVE/CAPITAL REQUIRED				**(6,266,114.00)**
	CASH FLOW				**0.00**

APPENDIX B
MATERIALS MANAGEMENT FACILITY CAPITAL PROJECTS

Project Number	Project Description	Fund	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029	Budget FYE 2030	Budget FYE 2031
	Landfill Gas Improvements FYE27	Replacement	$ 750,000	$ -	$ 750,000	$ -	$ 750,000
20214	Additional Soil Borrow	Replacement	$ 250,000	$ -	$ 3,250,000	$ -	$ -
	Facility Improvements FYE27	Replacement	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000
	Natural Resource Management FYE27	Replacement	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000
	Culvert Repairs	Replacement	$ 200,000	$ -	$ 115,000	$ -	$ -
	Cell 15 Design & Construction	Bonding	$ 16,000,000	$ -	$ -	$ -	$ -
	Equipment: Flat Bed Utility Truck 4x4	Replacement	$ 122,210	$ -	$ -	$ -	$ -
	Equipment: Landfill Compactor	Replacement	$ 1,488,380	$ -	$ -	$ -	$ -
	Equipment: Bale Mulcher	Replacement	$ -	$ 41,548	$ -	$ -	$ -
	Equipment: GPS Software	Replacement	$ -	$ 200,000	$ -	$ -	$ -
20232	Stage 6 Closure	Closure	$ -	$ 4,106,638	$ -	$ -	$ -
	Equipment: Ag Tractor	Replacement	$ -	$ 130,000	$ -	$ -	$ -
	Equipment: Bobcat Loader	Replacement	$ -	$ 136,578	$ 136,578	$ -	$ -
	O&M Bldg HVAC Replacement	Replacement	$ -	$ -	$ 25,000	$ 180,000	$ -
	Equipment: Utility Vehicle	Replacement	$ -	$ -	$ 45,895	$ -	$ -
	Equipment: Articulated Hauler	Replacement	$ -	$ -	$ 1,168,921	$ 1,203,989	$ -
	Equipment: Excavator	Replacement	$ -	$ -	$ -	$ 470,000	$ 550,000
	Equipment: Waste Dozers	Replacement		$ -		$ 793,969	$ -
20228	Leachate Treatment	EFC Grant/Bonding	$ -	$ -	$ -	$ 18,558,000	$ -
	Equipment: GenSet PS1 Replacement	Replacement	$ -	$ -	$ -	$ 84,829	$ -
	Equipment: Sweeper Truck	Replacement	$ -	$ -	$ -	$ 352,851	$ -
	Equipment: Fuel Truck	Replacement	$ -	$ -	$ -	$ 403,175	$ -
	Stage 7 Closure	Closure	$ -	$ -	$ -	$ 5,310,646	$ -
	Equipment: Leachate Tractor	Replacement	$ -	$ -	$ -	$ -	$ 216,784
	Equipment: Water Truck	Replacement	$ -	$ -	$ -	$ -	$ 250,000
	Pump Stations 2/3 SCADA Upgrades	Replacement	$ -	$ -	$ -	$ -	$ 50,000
	Equipment: Motor Grader	Replacement	$ -	$ -	$ -	$ -	$ 400,000
	Equipment: Leachate Tanker Trailer	Replacement	$ -	$ -	$ -	$ -	$ 120,000
TOTAL MMF			**$ 18,935,590**	**$ 4,739,764**	**$ 5,616,394**	**$ 27,482,459**	**$ 2,461,784**

Development Authority of the North Country

Board Resolution No. 2026-02-10
February 26, 2026

APPROVING FISCAL YEAR 2027 REGIONAL DEVELOPMENT BUDGET

Whereas, the Development Authority of the North Country has caused to be prepared and has reviewed the proposed Fiscal Year 2027 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 2027 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: E. Virkler
Seconded by: M. Hall

Voting:		Non-Voting:
Bibbins – **Yes***	MacKinnon - **Yes**	Flint - **Present**
Doheny – **Yes**	Mastascusa -**Yes***	Henry –**Present**
Hall – **Yes**	Murray – **Yes**	Hunt – **Present**
Hefferon – **Yes**	Virkler – **Yes**	McGrath – **Absent**

* - 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. 2026-02-10 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 26th day of February, 2026, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 26th day of February, 2026.

Margaret L. Murray
Board Chairperson

Regional Development
BUDGET FYE 2027
APPENDIX A

	Account Description	FYE 3/31/2025 Actual	FYE 3/31/2026 Amended Budget	Actual 12/31/2025	FYE 3/31/2027 Budget
	Customer Billings				
4001	Customer Billings	$248,536.00	$228,780.00	$233,620.35	$303,914.00
	Total Customer Billings	**248,536.00**	**228,780.00**	**233,620.35**	**303,914.00**
	Grant Revenue				
4181	Federal Grant Income	15,133.69	0.00	0.00	0.00
4183	NY State Grants	170,974.52	1,040,122.00	278,024.06	824,867.00
	Total Grant Revenue	**186,108.21**	**1,040,122.00**	**278,024.06**	**824,867.00**
4104	**Loan Interest Income**	**504,724.57**	**565,000.00**	**469,047.23**	**480,000.00**
	Other Income				
4162	Processing Fees	49,310.00	24,000.00	13,300.00	14,000.00
4164	Miscellaneous	54,384.64	3,800.00	7,501.72	3,800.00
	Total Other Income	**103,694.64**	**27,800.00**	**20,801.72**	**17,800.00**
	Interest Income				
4102	Investment Interest Income	618,602.31	642,100.00	494,004.22	613,600.00
420…	Mark to Market Adjustment	375,595.35	0.00	174,866.67	0.00
	Total Interest Income	**994,197.66**	**642,100.00**	**668,870.89**	**613,600.00**
	Total Income	**2,037,261.08**	**2,503,802.00**	**1,670,364.25**	**2,240,181.00**
	Salaries				
	Administrative Wages	11,191.51	11,728.00	24,148.90	44,072.00
	Engineering Wages	41.60	3,373.00	480.10	3,497.00
	Telecom Wages	1,234.42	0.00	0.00	0.00
	Regional Development Wages	290,471.12	301,425.00	215,719.32	379,652.00
	Next Move NY Wages	38,384.87	234,265.00	162,647.31	227,492.00
	Total Salaries	**341,323.52**	**550,791.00**	**402,995.63**	**654,713.00**
	Fringe Benefits				
503…	FICA Expense	25,363.56	39,532.00	29,802.22	47,081.00
503…	Pension Expense	71,680.34	75,361.00	55,943.13	88,803.00
503…	VDC Expense	2,189.64	7,931.00	6,549.75	8,737.00
503…	Health Insurance	51,959.57	93,724.00	50,036.42	107,008.00
503…	Workers Comp	162.30	722.00	537.89	854.00
503…	Disability Insurance	1,403.49	1,821.00	1,365.75	2,330.00
504…	Post Retire Overhead	18,346.50	33,517.00	24,898.94	40,961.00
5054	Employee Physicals & Screening	435.00	243.00	217.50	850.00
	Total Fringe Benefits	**171,540.40**	**252,851.00**	**169,351.60**	**296,624.00**
	Operations & Maintenance				
5403	Safety Equipment & Supplies	579.99	500.00	0.00	500.00
6110	Marketing	5,000.00	5,000.00	0.00	10,000.00
8090	Purchases for Resale	47,620.46	25,000.00	9,885.82	30,000.00
	Total O & M	**53,200.45**	**30,500.00**	**9,885.82**	**40,500.00**
6006	**Host Community Benefits**	**207,525.76**	**219,384.06**	**219,384.06**	**0.00**
	Office & Administrative				
5053	Misc Employee Costs	2,242.07	4,100.00	209.16	1,200.00
5102	Office Rent	0.00	28,800.00	24,000.00	28,800.00
5104	Office Supplies	643.81	1,500.00	784.78	1,500.00
5112	Telephone	0.00	132.00	0.00	118.00
5114	Cellular Services	187.60	1,500.00	1,062.78	1,500.00
5120	Dues & Subscriptions	625.00	2,300.00	625.00	2,200.00
5122	Public Info & Advertising	676.72	3,700.00	1,667.19	78,750.00
5123	Promotional Materials	1,436.60	81,557.00	2,025.77	1,750.00
5130	Office Equipment	0.00	2,000.00	378.05	0.00
5170	Other Office Expenses	12,743.83	1,000.00	445.17	4,000.00
5172	Filing Fees	650.00	700.00	650.00	950.00
5173	Processing Fees	0.00	0.00	0.00	1,050.00
5202	Employee Mileage Reimbursement	3,959.97	12,600.00	2,403.80	12,650.00
5204	Empl. Meals & Incidental	984.75	4,000.00	1,571.00	4,200.00

Regional Development
BUDGET FYE 2027
APPENDIX A

	Account Description	FYE 3/31/2025 Actual	FYE 3/31/2026 Amended Budget	Actual 12/31/2025	FYE 3/31/2027 Budget
5206	Empl. Lodging	789.00	5,700.00	2,576.18	5,600.00
5270	Travel & Meeting Expense	640.00	4,350.00	526.37	4,250.00
5370	Training & Development	1,520.00	4,200.00	1,850.00	4,000.00
5508	Cleaning Services	0.00	2,000.00	0.00	2,070.00
6104	Sponsorships	0.00	5,000.00	0.00	5,000.00
	Total Office & Admin	**27,099.35**	**165,139.00**	**40,775.25**	**159,588.00**
	Professional Fees				
5924	Legal	175.00	7,980.94	1,600.00	7,000.00
5926	Investment Banking Fees	6,985.38	10,920.00	3,427.22	10,234.00
5970	Consulting	36,052.69	290,000.00	97,529.40	117,000.00
	Total Professional Fees	**43,213.07**	**308,900.94**	**102,556.62**	**134,234.00**
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	140.00	500.00	280.00	500.00
5602	Auto/Light Truck Fuel	86.46	3,603.00	266.45	3,603.00
5605	Vehicle Ins	1,576.00	1,600.00	0.00	1,900.00
	Total Automobile	**1,802.46**	**5,703.00**	**546.45**	**6,003.00**
	Computer				
5124	Computer Equipment	19,529.37	0.00	0.00	1,500.00
5128	Programming & Software	908.76	4,950.00	1,101.00	792.00
6108	Web Page Design & Maintenance	800.00	1,575.00	300.36	1,000.00
	Total Computer	**21,238.13**	**6,525.00**	**1,401.36**	**3,292.00**
6122	**Bad Debt Expense**	**28,974.92**	**0.00**	**102,797.25**	**0.00**
6120	**Grants**	**7,155.00**	**275,000.00**	**0.00**	**275,000.00**
619…	**Admin Allocation**	**172,867.88**	**188,990.00**	**144,385.12**	**196,406.00**
619…	**Engineering Allocation**	**110.64**	**444.00**	**111.10**	**478.00**
7032	**Depreciation**	**2,648.55**	**8,000.00**	**5,959.23**	**8,000.00**
	Total Expenses	**1,078,700.13**	**2,012,228.00**	**1,200,149.49**	**1,774,838.00**
	Change in Net Position	**958,560.95**	**491,574.00**	**470,214.76**	**465,343.00**

Regional Development
BUDGET FYE 2027
APPENDIX A

Account Description	FYE 3/31/2025 Actual	FYE 3/31/2026 Amended Budget	Actual 12/31/2025	FYE 3/31/2027 Budget
STATEMENT OF CASH FLOW FROM OPERATIONS				
(This presentation of Cash Flow does not take into account changes in accruals)				
CHANGE IN NET ASSETS				**465,343.00**
PLUS DEPRECIATION & AMORTIZATION				**8,000.00**
CASH FLOW				**473,343.00**

Development Authority of the North Country

Board Resolution No. 2026-02-11

February 26, 2026

APPROVING FISCAL YEAR 2027 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 2027 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 2027 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 2027 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 2027, as set forth in Appendix B, are hereby approved for immediate expenditure, 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 2027.**

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 2027.**

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

Operating	**$1,177,109**
Repair and Upgrade	**$3,924,570**

For Fiscal Year 2027, 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: A. MacKinnon
Seconded by: M. Hall

Voting:		Non-Voting:
Bibbins – **Yes***	MacKinnon - **Yes**	Flint - **Present**
Doheny – **Yes**	Mastascusa -**Yes***	Henry –**Present**
Hall – **Yes**	Murray – **Yes**	Hunt – **Present**
Hefferon – **Yes**	Virkler – **Yes**	McGrath – **Absent**

* - 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. 2026-02-11 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 26th day of February, 2026, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 26th day of February, 2026.

Margaret L. Murray
Board Chairperson

Telecommunications
BUDGET FYE 2027
APPENDIX A

	Account Description	FYE 3/31/2025 Actual	FYE 3/31/2026 Amended Budget	Actual 12/31/2025	FYE 3/31/2027 Budget
	Customer Billings				
4001	Customer Billings	$5,596,312.56	$5,451,223.00	$4,032,768.33	$5,508,351.00
4004	Dark Fiber Billings	871,556.44	766,725.00	664,396.97	1,057,513.00
	Total Customer Billings	**6,467,869.00**	**6,217,948.00**	**4,697,165.30**	**6,565,864.00**
	Grant Revenue				
4181	Federal Grant Income	4,256,158.04	6,500,000.00	215,049.77	6,000,000.00
4183	NY State Grants	168,959.79	280,000.00	65,509.29	0.00
	Total Grant Revenue	**4,425,117.83**	**6,780,000.00**	**280,559.06**	**6,000,000.00**
	Other Income				
4164	Miscellaneous	8,318.38	12,000.00	5,218.70	12,000.00
	Total Other Income	**8,318.38**	**12,000.00**	**5,218.70**	**12,000.00**
4201	**Gain on Sale of Assets**	**(29,664.16)**	**0.00**	**0.00**	**0.00**
	Interest Income				
4102	Investment Interest Income	104,522.00	73,188.00	69,579.10	92,278.00
4108	Reserve Interest	356,590.70	294,120.00	210,609.64	237,949.00
420…	Mark to Market Adjustment	2,260.86	0.00	26,164.70	0.00
	Total Interest Income	**463,373.56**	**367,308.00**	**306,353.44**	**330,227.00**
	Total Income	**11,335,014.61**	**13,377,256.00**	**5,289,296.50**	**12,908,091.00**
	Salaries				
	Engineering Wages	114,651.61	112,019.00	95,755.63	424,500.00
	Telecom Wages	1,524,412.03	1,493,614.00	1,025,141.57	1,248,686.00
	Regional Development Wages	10,554.79	5,477.00	9,203.00	5,710.00
	WQ Wages	58.61	0.00	223.92	32,544.00
500…	Overtime Wages	298.50	5,460.00	5,872.20	5,460.00
5005	On-Call Stipend	0.00	16,315.00	9,952.50	16,315.00
	Total Salaries	**1,649,975.54**	**1,632,885.00**	**1,146,148.82**	**1,733,215.00**
	Fringe Benefits				
503…	FICA Expense	129,066.40	118,734.00	86,942.01	125,929.00
503…	Pension Expense	318,915.31	253,182.00	183,980.25	278,932.00
503…	VDC Expense	1,575.36	1,312.00	694.11	1,661.00
503…	Health Insurance	197,634.42	193,402.00	116,663.85	190,469.00
503…	Workers Comp	2,654.68	5,854.00	4,301.46	4,589.00
503…	Disability Insurance	4,361.98	4,367.00	3,275.28	4,672.00
504…	Post Retire Overhead	83,582.58	80,048.00	55,846.81	82,149.00
5054	Employee Physicals & Screening	304.75	500.00	217.50	500.00
	Total Fringe Benefits	**738,095.48**	**657,399.00**	**451,921.27**	**688,901.00**
	Operations & Maintenance				
5133	Equipment Maintenance Contracts	201,707.96	240,733.80	178,578.61	214,845.00
5134	Maintenance Contracts	206,125.29	232,082.00	196,901.62	284,969.00
5135	Underground Locating	55,394.13	80,000.00	63,397.70	108,000.00
5403	Safety Equipment & Supplies	1,346.71	2,750.00	939.91	2,000.00
5704	O&M Supplies	5,365.36	5,500.00	4,766.96	5,500.00
5712	Purchased Maintenance & Repair	56,942.91	61,100.00	32,461.22	65,300.00
5720	Offnet Circuit Lease	629,416.85	712,396.00	493,857.45	792,920.00
5770	Other Tool, Equip & O&M	4,514.07	8,000.00	1,334.22	7,500.00
5830	Collo Expense	239,592.50	249,240.00	178,119.86	250,856.00
5832	Emergency Restoration	74,722.90	167,500.00	109,584.69	135,000.00
5834	Permitting	0.00	2,900.00	0.00	0.00
5836	Pole Attachment Fees	431,047.45	399,764.00	273,806.78	412,150.00
5838	Conduit Lease	19,695.88	20,907.00	14,771.91	20,907.00
8090	Purchases for Resale	0.00	46,490.20	29,250.00	0.00
	Total O & M	**1,925,872.01**	**2,229,363.00**	**1,577,770.93**	**2,299,947.00**
	Office & Administrative				
5053	Misc Employee Costs	1,575.06	400.00	211.83	200.00
5102	Office Rent	1,740.00	1,740.00	1,305.00	1,740.00

Telecommunications
BUDGET FYE 2027
APPENDIX A

	Account Description	FYE 3/31/2025 Actual	FYE 3/31/2026 Amended Budget	Actual 12/31/2025	FYE 3/31/2027 Budget
5104	Office Supplies	1,083.96	1,000.00	431.79	1,000.00
5110	Postage & Shipping	63.98	1,000.00	10.87	800.00
5112	Telephone	7,381.71	6,528.00	4,523.58	6,355.00
5114	Cellular Services	7,574.48	8,100.00	5,917.67	4,600.00
5118	Other Communications	1,563.40	1,600.00	1,255.05	1,600.00
5120	Dues & Subscriptions	330.00	350.00	0.00	350.00
5123	Promotional Materials	0.00	0.00	0.00	800.00
5130	Office Equipment	876.74	1,000.00	0.00	1,000.00
5170	Other Office Expenses	1,659.32	1,800.00	650.42	1,800.00
5202	Employee Mileage Reimbursement	1,595.33	1,750.00	1,500.10	1,750.00
5204	Empl. Meals & Incidental	1,335.23	2,500.00	1,969.54	2,500.00
5206	Empl. Lodging	1,675.06	3,000.00	1,303.98	3,000.00
5270	Travel & Meeting Expense	73.00	0.00	0.00	0.00
5370	Training & Development	2,581.68	2,500.00	401.38	6,000.00
5402	Employee Uniforms	712.00	1,720.00	1,250.00	800.00
5570	Public Work Enforcement Fees	2,578.09	1,562.00	298.26	16,147.00
	Total Office & Admin	**34,399.04**	**36,550.00**	**21,029.47**	**50,442.00**
	Utilities				
5802	Gas & Electric	5,630.03	5,500.00	4,298.15	5,738.00
	Total Utilities	**5,630.03**	**5,500.00**	**4,298.15**	**5,738.00**
	Professional Fees				
5924	Legal	3,845.00	26,870.00	19,738.75	15,000.00
5926	Investment Banking Fees	3,481.75	5,169.00	1,607.04	4,340.00
5970	Consulting	20,000.00	3,000.00	0.00	70,000.00
	Total Professional Fees	**27,326.75**	**35,039.00**	**21,345.79**	**89,340.00**
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	18,790.90	20,000.00	6,789.14	11,500.00
5602	Auto/Light Truck Fuel	17,311.69	22,000.00	10,856.66	12,600.00
5603	Auto/Light Truck Rental/Lease	39,300.00	50,800.00	38,099.97	24,600.00
5605	Vehicle Ins	11,121.69	15,000.00	11,250.00	11,000.00
	Total Automobile	**86,524.28**	**107,800.00**	**66,995.77**	**59,700.00**
	Computer				
5124	Computer Equipment	7,863.42	12,500.00	5,491.14	8,000.00
5128	Programming & Software	5,020.90	33,895.00	32,205.70	32,565.00
	Total Computer	**12,884.32**	**46,395.00**	**37,696.84**	**40,565.00**
6122	**Bad Debt Expense**	**162,448.90**	**0.00**	**(196,724.98)**	**0.00**
6114	**Insurance**	**194,700.88**	**210,800.00**	**158,100.03**	**204,700.00**
619…	**Admin Allocation**	**636,017.26**	**631,086.00**	**483,009.60**	**673,770.00**
619…	**Engineering Allocation**	**20,105.81**	**23,220.00**	**17,649.02**	**87,894.00**
6208	**NYS Administrative Assessment**	**29,203.00**	**25,501.00**	**0.00**	**25,661.00**
890…	**Water Quality Allocation**	**25.68**	**0.00**	**108.19**	**10,094.00**
7032	**Depreciation**	**3,900,764.60**	**3,470,300.00**	**2,388,933.88**	**3,610,500.00**
7003	**Amortization, Lease ROU/SUB**	**300.00**	**0.00**	**0.00**	**0.00**
6901	**Contingency**	**0.00**	**1,410.00**	**0.00**	**25,000.00**
	Total Expenses	**9,424,273.58**	**9,113,248.00**	**6,178,282.78**	**9,605,467.00**
	Change in Net Position	**1,910,741.03**	**4,264,008.00**	**(888,986.28)**	**3,302,624.00**

Telecommunications
BUDGET FYE 2027
APPENDIX A

	Account Description	FYE 3/31/2025 Actual	FYE 3/31/2026 Amended Budget	Actual 12/31/2025	FYE 3/31/2027 Budget
STATEMENT OF CASH FLOW FROM OPERATIONS					
(This presentation of Cash Flow does not take into account changes in accruals)					
	CHANGE IN NET ASSETS				**3,302,624.00**
	PLUS DEPRECIATION & AMORTIZATION				**3,610,500.00**
	RESERVE/CAPITAL REQUIREMENTS				
- 3150	TELECOM OPERATING RESERVE				786,876.00
- 3143	TELECO REPAIR/UPGRADE RESERVE				0.00
- 14??	TELECOM CAPITAL PROJECTS				(7,700,000.00)
	TOTAL RESERVE/CAPITAL REQUIRED				**(6,913,124.00)**
	CASH FLOW				**0.00**

APPENDIX B
TELECOMMUNICATIONS CAPITAL PROJECTS

Project Number	Project Description	Fund	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029	Budget FYE 2030	Budget FYE 2031
	Customer Network Construction	Replacement	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000
	Wireless Tower Service	Replacement	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000
	Ethernet Core Network Upgrade	Replacement	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000
	Central Office Enhancements	Replacement	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000
	Fiber License Updates	Replacement	$ 550,000	$ 550,000	$ -	$ -	$ -
	DWDM Platform Replacement	Replacement	$ -	$ -	$ -	$ -	$ 2,500,000
TOTAL TELECOMMUNICATIONS			**$ 1,700,000**	**$ 1,700,000**	**$ 1,150,000**	**$ 1,150,000**	**$ 3,650,000**

Development Authority of the North Country

Board Resolution No. 2026-02-12
February 26, 2026

APPROVING FISCAL YEAR 2027 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 2027 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 2027 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 2027 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 2027, as proposed and set forth in Appendix B are hereby approved for immediate expenditure. 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 2027.**

3. **The user charges for Water Quality Management for Fiscal Year 2027, 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: E. Virkler
Seconded by: A. MacKinnon

Voting:		Non-Voting:
Bibbins – **Yes***	MacKinnon - **Yes**	Flint - **Present**
Doheny – **Yes**	Mastascusa -**Yes***	Henry –**Present**
Hall – **Abstained**	Murray – **Yes**	Hunt – **Present**
Hefferon – **Yes**	Virkler – **Yes**	McGrath – **Absent**

* - 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. 2026-02-12 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 26th day of February, 2026, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 26th day of February, 2026.

Margaret L. Murray
Board Chairperson

Army Sewer
BUDGET FYE 2027
APPENDIX A-1

	Account Description	FYE 3/31/2025 Actual	FYE 3/31/2026 Amended Budget	Actual 12/31/2025	FYE 3/31/2027 Budget
	Customer Billings				
4001	Customer Billings	$3,675,718.83	$4,799,323.00	$3,568,679.83	$4,812,503.00
	Total Customer Billings	**3,675,718.83**	**4,799,323.00**	**3,568,679.83**	**4,812,503.00**
	Other Income				
4164	Miscellaneous	3,609.96	3,610.00	129,658.48	3,610.00
	Total Other Income	**3,609.96**	**3,610.00**	**129,658.48**	**3,610.00**
4201	**Gain on Sale of Assets**	**(11,297.77)**	**0.00**	**0.00**	**0.00**
	Interest Income				
4108	Reserve Interest	49,320.79	67,800.00	32,942.59	49,200.00
420…	Mark to Market Adjustment	21,680.69	0.00	16,687.33	0.00
	Total Interest Income	**71,001.48**	**67,800.00**	**49,629.92**	**49,200.00**
	Total Income	**3,739,032.50**	**4,870,733.00**	**3,747,968.23**	**4,865,313.00**
	Salaries				
	Engineering Wages	79,381.59	103,035.00	50,661.04	105,475.00
	Telecom Wages	517.19	0.00	0.00	0.00
	MMF Wages	4,004.96	8,725.00	0.00	0.00
	WQ Wages	348,513.40	394,234.00	218,381.16	416,045.00
500…	Overtime Wages	57,485.90	40,753.00	15,234.47	23,794.00
5005	On-Call Stipend	8,184.50	9,481.00	7,422.80	10,215.00
	Total Salaries	**498,087.54**	**556,228.00**	**291,699.47**	**555,529.00**
	Fringe Benefits				
503…	FICA Expense	36,780.05	40,139.00	17,320.49	39,933.00
503…	Pension Expense	90,955.99	79,154.00	32,519.33	86,629.00
503…	VDC Expense	1,214.08	1,559.00	348.89	1,650.00
503…	Health Insurance	87,263.51	86,790.00	42,581.86	89,127.00
503…	Workers Comp	7,591.11	21,740.00	7,921.67	20,153.00
503…	Disability Insurance	2,155.70	2,105.00	1,578.78	2,117.00
504…	Post Retire Overhead	16,469.12	38,401.00	21,240.01	37,233.00
5054	Employee Physicals & Screening	4,341.00	6,000.00	2,722.50	3,045.00
	Total Fringe Benefits	**246,770.56**	**275,888.00**	**126,233.53**	**279,887.00**
	Operations & Maintenance				
5403	Safety Equipment & Supplies	31,415.85	0.00	0.00	0.00
5706	Shop Tools	10,184.02	10,000.00	6,339.87	10,000.00
5815	Chemicals	50,524.00	88,290.00	58,840.76	100,000.00
	Total O & M	**92,123.87**	**98,290.00**	**65,180.63**	**110,000.00**
6002	**Sewage Treatment**	**1,352,523.78**	**1,515,339.00**	**1,038,795.68**	**1,630,565.00**
6004	**Water Purchases**	**1,995.82**	**4,500.00**	**381.61**	**4,500.00**
	Office & Administrative				
5053	Misc Employee Costs	213.82	0.00	0.00	0.00
5104	Office Supplies	3,759.07	0.00	0.00	0.00
5110	Postage & Shipping	260.51	0.00	0.00	0.00
5112	Telephone	3,579.92	0.00	0.00	0.00
5114	Cellular Services	24,488.49	0.00	0.00	0.00
5120	Dues & Subscriptions	855.00	0.00	0.00	0.00
5130	Office Equipment	7,814.34	0.00	0.00	0.00
5202	Employee Mileage Reimbursement	5,207.66	4,500.00	1,640.10	3,500.00
5204	Empl. Meals & Incidental	8,253.16	0.00	0.00	0.00
5206	Empl. Lodging	9,947.16	0.00	0.00	0.00
5270	Travel & Meeting Expense	460.35	0.00	0.00	0.00
5370	Training & Development	25,138.32	0.00	0.00	0.00
5402	Employee Uniforms	14,572.13	0.00	0.00	0.00
5570	Public Work Enforcement Fees	2,060.54	1,723.00	281.74	2,345.00
6210	Trustee Fees	0.00	3,000.00	0.00	3,000.00
	Total Office & Admin	**106,610.47**	**9,223.00**	**1,921.84**	**8,845.00**
	Utilities				

	Account Description	FYE 3/31/2025 Actual	FYE 3/31/2026 Amended Budget	Actual 12/31/2025	FYE 3/31/2027 Budget
5802	Gas & Electric	82,834.57	85,710.00	45,659.68	65,000.00
	Total Utilities	**82,834.57**	**85,710.00**	**45,659.68**	**65,000.00**
	Professional Fees				
5924	Legal	0.00	3,000.00	1,140.00	3,000.00
5926	Investment Banking Fees	697.33	1,176.00	352.30	1,157.00
	Total Professional Fees	**697.33**	**4,176.00**	**1,492.30**	**4,157.00**
	Repairs & Maintenance				
5804	Building Maintenance & Repair	19,488.85	15,000.00	7,515.02	15,000.00
5808	Site Maint & Repair	24,016.28	25,000.00	17,248.53	25,000.00
5812	Pipeline Maintenance	70,871.41	45,000.00	39,157.45	45,000.00
	Total Repairs & Maintenance	**114,376.54**	**85,000.00**	**63,921.00**	**85,000.00**
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	33,728.40	0.00	0.00	0.00
5602	Auto/Light Truck Fuel	81,537.63	0.00	0.00	0.00
5603	Auto/Light Truck Rental/Lease	228,800.00	0.00	0.00	0.00
5605	Vehicle Ins	44,858.23	0.00	0.00	0.00
	Total Automobile	**388,924.26**	**0.00**	**0.00**	**0.00**
	Computer				
5124	Computer Equipment	18,986.70	0.00	0.00	0.00
5128	Programming & Software	14,365.50	10,999.00	6,787.13	9,630.00
	Total Computer	**33,352.20**	**10,999.00**	**6,787.13**	**9,630.00**
6114	**Insurance**	**69,992.36**	**80,700.00**	**60,525.00**	**96,700.00**
619…	**Admin Allocation**	**348,397.96**	**347,589.00**	**265,952.51**	**445,129.00**
619…	**Engineering Allocation**	**12,991.19**	**17,710.00**	**9,007.85**	**16,833.00**
6208	**NYS Administrative Assessment**	**15,740.00**	**17,252.00**	**0.00**	**19,806.00**
890…	**Water Quality Allocation**	**(439,090.57)**	**135,497.00**	**56,615.86**	**98,832.00**
7032	**Depreciation**	**385,881.62**	**530,400.00**	**429,696.32**	**736,700.00**
6202	**Interest Expense**	**368,755.13**	**285,000.00**	**381,012.82**	**269,000.00**
7170	**Debt Issuance Costs**	**0.00**	**50,000.00**	**4,268.75**	**50,000.00**
	Total Expenses	**3,680,964.63**	**4,109,501.00**	**2,849,151.98**	**4,486,113.00**
	Change in Net Position	**58,067.87**	**761,232.00**	**898,816.25**	**379,200.00**

Army Sewer
BUDGET FYE 2027
APPENDIX A-1

	Account Description	FYE 3/31/2025 Actual	FYE 3/31/2026 Amended Budget	Actual 12/31/2025	FYE 3/31/2027 Budget
STATEMENT OF CASH FLOW FROM OPERATIONS					
(This presentation of Cash Flow does not take into account changes in accruals)					
	CHANGE IN NET ASSETS				**379,200.00**
	PLUS DEPRECIATION & AMORTIZATION				**736,700.00**
- 25…	**LESS PRINCIPAL PAYMENTS**				**(847,000.00)**
	RESERVE/CAPITAL REQUIREMENTS				
- 14??	ASL CAPITAL PROJECTS				(268,900.00)
	TOTAL RESERVE/CAPITAL REQUIRED				**(268,900.00)**
	CASH FLOW				**0.00**

Army Water Line
BUDGET FYE 2027
APPENDIX A-2

	Account Description	FYE 3/31/2025 Actual	FYE 3/31/2026 Amended Budget	Actual 12/31/2025	FYE 3/31/2027 Budget
	Customer Billings				
4001	Customer Billings	$2,465,913.52	$3,188,514.00	$2,654,700.97	$3,490,778.00
	Total Customer Billings	**2,465,913.52**	**3,188,514.00**	**2,654,700.97**	**3,490,778.00**
	Grant Revenue				
4181	Federal Grant Income	0.00	0.00	905,585.00	0.00
4183	NY State Grants	5,000,000.00	0.00	0.00	0.00
	Total Grant Revenue	**5,000,000.00**	**0.00**	**905,585.00**	**0.00**
	Interest Income				
410…	Trustee Interest	0.00	0.00	9,261.38	26,600.00
4108	Reserve Interest	26,902.48	37,000.00	17,968.69	26,800.00
420…	Mark to Market Adjustment	11,825.83	0.00	35,354.33	0.00
	Total Interest Income	**38,728.31**	**37,000.00**	**62,584.40**	**53,400.00**
	Total Income	**7,504,641.83**	**3,225,514.00**	**3,622,870.37**	**3,544,178.00**
	Salaries				
	Engineering Wages	66,525.52	103,035.00	48,038.06	105,475.00
	Telecom Wages	61.57	0.00	0.00	0.00
	Regional Development Wages	692.78	0.00	1,329.09	0.00
	MMF Wages	243.37	8,725.00	0.00	0.00
	WQ Wages	322,614.76	387,965.00	210,176.16	317,414.00
500…	Overtime Wages	5,892.57	10,265.00	7,151.79	4,745.00
5005	On-Call Stipend	8,184.50	9,317.00	7,087.91	7,713.00
	Total Salaries	**404,215.07**	**519,307.00**	**273,783.01**	**435,347.00**
	Fringe Benefits				
503…	FICA Expense	29,830.58	37,480.00	21,393.12	31,340.00
503…	Pension Expense	73,668.93	73,537.00	41,156.42	66,934.00
503…	VDC Expense	1,022.05	1,559.00	1,103.22	1,650.00
503…	Health Insurance	68,237.06	80,823.00	39,743.33	69,080.00
503…	Workers Comp	3,700.48	19,885.00	6,431.28	14,670.00
503…	Disability Insurance	2,121.90	1,960.00	1,469.97	1,629.00
504…	Post Retire Overhead	27,266.84	35,726.00	15,870.47	28,644.00
	Total Fringe Benefits	**205,847.84**	**250,970.00**	**127,167.81**	**213,947.00**
	Operations & Maintenance				
5706	Shop Tools	3,049.09	2,700.00	2,442.84	5,000.00
5902	Lab Fees	4,747.00	5,000.00	3,107.00	5,000.00
	Total O & M	**7,796.09**	**7,700.00**	**5,549.84**	**10,000.00**
6004	**Water Purchases**	**817,812.03**	**840,863.00**	**590,619.04**	**805,659.00**
	Office & Administrative				
5202	Employee Mileage Reimbursement	725.18	2,000.00	229.60	1,000.00
5570	Public Work Enforcement Fees	1,018.72	826.00	40.80	543.00
6210	Trustee Fees	3,000.00	3,000.00	0.00	3,750.00
	Total Office & Admin	**4,743.90**	**5,826.00**	**270.40**	**5,293.00**
	Utilities				
5802	Gas & Electric	23,579.20	27,300.00	15,772.05	25,000.00
	Total Utilities	**23,579.20**	**27,300.00**	**15,772.05**	**25,000.00**
	Professional Fees				
5924	Legal	267.10	900.00	22.48	900.00
5926	Investment Banking Fees	375.49	755.00	189.70	1,114.00
	Total Professional Fees	**642.59**	**1,655.00**	**212.18**	**2,014.00**
	Repairs & Maintenance				
5804	Building Maintenance & Repair	8,694.50	5,000.00	4,953.06	5,000.00
5808	Site Maint & Repair	23,777.59	30,000.00	12,337.50	30,000.00
5812	Pipeline Maintenance	19,414.91	71,250.00	45,309.79	50,000.00
	Total Repairs & Maintenance	**51,887.00**	**106,250.00**	**62,600.35**	**85,000.00**

Army Water Line
BUDGET FYE 2027
APPENDIX A-2

	Account Description	FYE 3/31/2025 Actual	FYE 3/31/2026 Amended Budget	Actual 12/31/2025	FYE 3/31/2027 Budget
	Computer				
5128	Programming & Software	0.00	3,775.00	3,294.15	3,820.00
	Total Computer	**0.00**	**3,775.00**	**3,294.15**	**3,820.00**
6114	**Insurance**	**51,345.58**	**60,400.00**	**45,299.97**	**64,400.00**
619…	**Admin Allocation**	**250,874.10**	**247,988.00**	**189,829.08**	**320,528.00**
619…	**Engineering Allocation**	**11,530.58**	**18,074.00**	**8,990.63**	**17,173.00**
6208	**NYS Administrative Assessment**	**10,038.00**	**12,897.00**	**0.00**	**13,159.00**
890…	**Water Quality Allocation**	**69,173.69**	**124,325.00**	**45,938.22**	**74,648.00**
7032	**Depreciation**	**704,526.31**	**748,600.00**	**545,926.72**	**734,100.00**
6202	**Interest Expense**	**351,265.33**	**396,773.00**	**264,889.12**	**318,522.00**
7170	**Debt Issuance Costs**	**111,969.50**	**0.00**	**0.00**	**0.00**
	Total Expenses	**3,077,246.81**	**3,372,703.00**	**2,180,142.57**	**3,128,610.00**
	Change in Net Position	**4,427,395.02**	**(147,189.00)**	**1,442,727.80**	**415,568.00**

Army Water Line
BUDGET FYE 2027
APPENDIX A-2

	Account Description	FYE 3/31/2025 Actual	FYE 3/31/2026 Amended Budget	Actual 12/31/2025	FYE 3/31/2027 Budget
STATEMENT OF CASH FLOW FROM OPERATIONS					
(This presentation of Cash Flow does not take into account changes in accruals)					
	CHANGE IN NET ASSETS				**415,568.00**
	PLUS DEPRECIATION & AMORTIZATION				**734,100.00**
- 25…	**LESS PRINCIPAL PAYMENTS**				**(625,668.00)**
	RESERVE/CAPITAL REQUIREMENTS				
- 14??	AWL CAPITAL PROJECTS				(524,000.00)
4183	AWL GRANT FUNDING				0.00
	TOTAL RESERVE/CAPITAL REQUIRED				**(524,000.00)**
	CASH FLOW				**0.00**

Regional Water Line
BUDGET FYE 2027
APPENDIX A-3

	Account Description	FYE 3/31/2025 Actual	FYE 3/31/2026 Amended Budget	Actual 12/31/2025	FYE 3/31/2027 Budget
	Customer Billings				
4001	Customer Billings	$137,652.75	$161,596.00	$113,990.81	$125,952.00
4005	Capital Billings	286,518.04	336,428.00	252,321.00	360,983.00
	Total Customer Billings	**424,170.79**	**498,024.00**	**366,311.81**	**486,935.00**
	Other Income				
4164	Miscellaneous	0.00	0.00	38,374.68	0.00
	Total Other Income	**0.00**	**0.00**	**38,374.68**	**0.00**
	Interest Income				
4102	Investment Interest Income	20,870.96	18,400.00	13,797.17	17,200.00
	Total Interest Income	**20,870.96**	**18,400.00**	**13,797.17**	**17,200.00**
	Total Income	**445,041.75**	**516,424.00**	**418,483.66**	**504,135.00**
	Salaries				
	Engineering Wages	15,392.77	12,135.00	9,412.08	13,091.00
	Telecom Wages	917.39	0.00	0.00	0.00
	WQ Wages	24,527.18	30,518.00	17,898.06	36,916.00
500…	Overtime Wages	3,402.12	1,757.00	2,844.93	3,013.00
5005	On-Call Stipend	4,092.25	799.00	823.24	976.00
	Total Salaries	**48,331.71**	**45,209.00**	**30,978.31**	**53,996.00**
	Fringe Benefits				
503…	FICA Expense	3,578.94	3,265.00	2,428.86	3,884.00
503…	Pension Expense	8,631.08	6,072.00	4,829.49	8,045.00
503…	VDC Expense	122.39	143.00	48.27	218.00
503…	Health Insurance	7,865.25	6,950.00	5,400.64	8,712.00
503…	Workers Comp	611.31	1,694.00	1,105.15	1,965.00
503…	Disability Insurance	130.98	174.00	130.50	208.00
504…	Post Retire Overhead	3,418.28	3,088.00	1,931.66	3,651.00
	Total Fringe Benefits	**24,358.23**	**21,386.00**	**15,874.57**	**26,683.00**
	Operations & Maintenance				
5815	Chemicals	3,072.90	3,200.00	2,549.00	3,200.00
5902	Lab Fees	3,600.00	3,600.00	2,883.00	3,600.00
6010	Cape Vincent Reserve	1,700.00	1,700.00	1,700.00	1,700.00
	Total O & M	**8,372.90**	**8,500.00**	**7,132.00**	**8,500.00**
6004	**Water Purchases**	**108,553.80**	**168,575.00**	**125,380.30**	**125,952.00**
	Office & Administrative				
5118	Other Communications	0.00	0.00	0.00	1,225.00
5202	Employee Mileage Reimbursement	501.12	250.00	114.10	250.00
5570	Public Work Enforcement Fees	10.41	110.00	0.00	10.00
	Total Office & Admin	**511.53**	**360.00**	**114.10**	**1,485.00**
	Utilities				
5802	Gas & Electric	27,698.55	30,000.00	24,740.03	30,000.00
	Total Utilities	**27,698.55**	**30,000.00**	**24,740.03**	**30,000.00**
	Professional Fees				
5924	Legal	0.00	500.00	0.00	500.00
	Total Professional Fees	**0.00**	**500.00**	**0.00**	**500.00**
	Repairs & Maintenance				
5804	Building Maintenance & Repair	7,202.84	11,898.18	7,341.86	9,000.00
5808	Site Maint & Repair	1,790.68	3,500.00	2,262.35	3,500.00
5812	Pipeline Maintenance	21,245.15	24,602.00	15,207.58	20,000.00
	Total Repairs & Maintenance	**30,238.67**	**40,000.18**	**24,811.79**	**32,500.00**
	Computer				
5128	Programming & Software	0.00	533.00	436.45	546.00
	Total Computer	**0.00**	**533.00**	**436.45**	**546.00**

Regional Water Line
BUDGET FYE 2027
APPENDIX A-3

	Account Description	FYE 3/31/2025 Actual	FYE 3/31/2026 Amended Budget	Actual 12/31/2025	FYE 3/31/2027 Budget
6114	Insurance	7,043.53	7,700.00	5,775.03	9,000.00
619…	Admin Allocation	17,594.92	17,868.00	13,614.02	19,815.00
619…	Engineering Allocation	2,497.98	4,365.00	1,537.37	4,323.00
6208	NYS Administrative Assessment	1,821.00	1,662.00	0.00	1,857.00
890…	Water Quality Allocation	8,715.94	11,144.00	5,857.23	11,912.00
7032	Depreciation	136,125.09	146,800.00	104,300.51	150,800.00
7002	Amortization	31,595.64	31,596.00	23,696.74	31,596.00
6202	Interest Expense	48,386.64	47,879.00	8,021.04	44,740.00
	Total Expenses	501,846.13	584,077.18	392,269.49	554,205.00
	Change in Net Position	(56,804.38)	(67,653.18)	26,214.17	(50,070.00)

Regional Water Line
BUDGET FYE 2027
APPENDIX A-3

	Account Description	FYE 3/31/2025 Actual	FYE 3/31/2026 Amended Budget	Actual 12/31/2025	FYE 3/31/2027 Budget
STATEMENT OF CASH FLOW FROM OPERATIONS					
(This presentation of Cash Flow does not take into account changes in accruals)					
	CHANGE IN NET ASSETS				**(50,070.00)**
	PLUS DEPRECIATION & AMORTIZATION				**182,396.00**
- 25…	**LESS PRINCIPAL PAYMENTS**				**(88,541.00)**
	RESERVE/CAPITAL REQUIREMENTS				
3151	RWL CAPITAL RESERVE				(13,785.00)
- 14??	RWL CAPITAL PROJECTS				(30,000.00)
	TOTAL RESERVE/CAPITAL REQUIRED				**(43,785.00)**
	CASH FLOW				**0.00**

Water Sewer Contracts
BUDGET FYE 2027
APPENDIX A-4

	Account Description	FYE 3/31/2025 Actual	FYE 3/31/2026 Amended Budget	Actual 12/31/2025	FYE 3/31/2027 Budget
	Customer Billings				
4001	Customer Billings	$2,136,731.00	$2,904,136.00	$2,103,094.69	$2,893,114.00
	Total Customer Billings	**2,136,731.00**	**2,904,136.00**	**2,103,094.69**	**2,893,114.00**
	Other Income				
4164	Miscellaneous	1,852.80	0.00	2,026.07	0.00
	Total Other Income	**1,852.80**	**0.00**	**2,026.07**	**0.00**
	Total Income	**2,138,583.80**	**2,904,136.00**	**2,105,120.76**	**2,893,114.00**
	Salaries				
	Engineering Wages	50,786.90	29,061.00	37,342.89	28,869.00
	Telecom Wages	2,695.54	0.00	2,098.01	0.00
	MMF Wages	296.91	0.00	0.00	0.00
	WQ Wages	1,261,496.70	1,417,888.00	1,113,666.25	1,388,900.00
500…	Overtime Wages	68,982.44	68,875.00	58,498.85	55,234.00
5005	On-Call Stipend	13,170.00	36,823.00	34,849.64	37,516.00
	Total Salaries	**1,397,428.49**	**1,552,647.00**	**1,246,455.64**	**1,510,519.00**
	Fringe Benefits				
503…	FICA Expense	103,030.74	111,783.00	94,848.97	108,576.00
503…	Pension Expense	259,408.92	234,324.00	197,953.14	248,787.00
503…	VDC Expense	578.01	535.00	649.48	408.00
503…	Health Insurance	241,059.04	251,619.00	205,341.26	244,598.00
503…	Workers Comp	28,987.63	75,995.00	70,370.49	67,558.00
503…	Disability Insurance	4,057.93	6,096.00	4,572.00	6,084.00
504…	Post Retire Overhead	120,917.85	111,984.00	90,147.38	106,979.00
5054	Employee Physicals & Screening	1,415.50	0.00	0.00	0.00
	Total Fringe Benefits	**759,455.62**	**792,336.00**	**663,882.72**	**782,990.00**
	Operations & Maintenance				
5403	Safety Equipment & Supplies	0.00	14,333.00	7,290.62	15,000.00
5706	Shop Tools	3,281.50	29,500.00	28,168.44	5,000.00
8090	Purchases for Resale	32,384.12	41,500.00	25,208.15	50,000.00
	Total O & M	**35,665.62**	**85,333.00**	**60,667.21**	**70,000.00**
	Office & Administrative				
5053	Misc Employee Costs	0.00	1,102.00	1,102.00	100.00
5104	Office Supplies	0.00	4,000.00	1,214.95	3,750.00
5110	Postage & Shipping	0.00	750.00	15.00	750.00
5112	Telephone	0.00	6,000.00	3,214.70	4,500.00
5114	Cellular Services	0.00	28,800.00	20,505.63	30,300.00
5118	Other Communications	1,367.40	9,530.00	6,884.00	8,375.00
5120	Dues & Subscriptions	0.00	1,500.00	785.00	1,100.00
5130	Office Equipment	0.00	3,000.00	1,138.99	3,000.00
5202	Employee Mileage Reimbursement	6,318.09	8,500.00	8,210.30	12,000.00
5204	Empl. Meals & Incidental	52.50	5,000.00	3,487.00	2,000.00
5206	Empl. Lodging	0.00	5,256.00	4,626.00	2,500.00
5270	Travel & Meeting Expense	0.00	500.00	4.00	500.00
5370	Training & Development	0.00	16,500.00	13,771.17	9,500.00
5402	Employee Uniforms	0.00	13,130.00	12,719.00	15,000.00
	Total Office & Admin	**7,737.99**	**103,568.00**	**77,677.74**	**93,375.00**
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	0.00	46,000.00	24,365.21	42,000.00
5602	Auto/Light Truck Fuel	0.00	109,474.00	45,893.25	80,000.00
5603	Auto/Light Truck Rental/Lease	0.00	270,000.00	202,500.00	258,600.00
5605	Vehicle Ins	0.00	58,700.00	44,025.03	63,700.00
	Total Automobile	**0.00**	**484,174.00**	**316,783.49**	**444,300.00**
	Computer				
5124	Computer Equipment	0.00	18,000.00	13,769.00	18,000.00
5128	Programming & Software	0.00	3,443.00	2,836.92	3,604.00

Water Sewer Contracts
BUDGET FYE 2027
APPENDIX A-4

	Account Description	FYE 3/31/2025 Actual	FYE 3/31/2026 Amended Budget	Actual 12/31/2025	FYE 3/31/2027 Budget
	Total Computer	**0.00**	**21,443.00**	**16,605.92**	**21,604.00**
6114	Insurance	50,434.40	67,200.00	50,400.00	75,400.00
619…	Admin Allocation	42,057.16	44,516.00	34,130.88	46,841.00
619…	Engineering Allocation	11,447.20	12,861.00	5,694.82	13,024.00
6208	NYS Administrative Assessment	8,979.00	10,879.00	0.00	11,985.00
890…	Water Quality Allocation	355,162.39	(270,966.00)	(109,989.07)	(195,486.00)
	Total Expenses	**2,668,367.87**	**2,903,991.00**	**2,362,309.35**	**2,874,552.00**
	Change in Net Position	**(529,784.07)**	**145.00**	**(257,188.59)**	**18,562.00**

APPENDIX B
WATER QUALITY MANAGEMENT CAPITAL PROJECTS

ARMY SEWER LINE

Project Number	Project Description	Fund	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029	Budget FYE 2030	Budget FYE 2031
	Warneck Pump Station (WPS) Heating, Ventilation, and Cooling (HVAC) Renovation	Revenue	$ 50,000	$ 500,000	$ -	$ -	$ -
	DOT Underground Crossings	Revenue/Grant	$ 50,000	$ 700,000	$ -	$ -	$ -
	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	$ -	$ -	$ -
	Warneck Pump Station Pump No. 3 Pump and VFD Replacement	Revenue	$ 152,900				
	Utility Trailer Replacements	Revenue	$ -	$ 21,855	$ -	$ -	$ -
	Army Sewer Line (ASL) Alternate Source for Wastewater Treatment	Revenue	$ -	$ -	$ 500,000	$ -	$ -
	Warneck Pump Station (WPS) Remote Terminal Unit (RTU) Replacement	Revenue	$ -	$ -	$ -	$ -	$ 20,000
	Kawasaki Mule 4x4 Replacement	Revenue	$ -	$ -	$ -	$ -	$ 39,500
	Skid Steer Replacement	Revenue	$ -	$ -	$ -	$ -	$ 149,242
TOTAL ARMY SEWER LINE			**$ 268,900**	**$ 1,542,142**	**$ 500,000**	**$ -**	**$ 208,742**

ARMY WATER LINE

Project Number	Project Description	Fund	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029	Budget FYE 2030	Budget FYE 2031
	Vacuum/Valve Exercise Trailer Replacement	Revenue	$ 121,000	$ -	$ -	$ -	$ -
	City of Watertown Remote Terminal Unit (RTU) Replacement	Revenue	$ 12,000	$ -	$ -	$ -	$ -
	BPS1 & BPS2 HVAC Replacement	Revenue	$ 150,000	$ -	$ -	$ -	$ -
	Pipeline Joint Replacement	Revenue	$ 241,000				
42044	Army Water Line (AWL) Pipeline Replacement - Phase 2	Bonding/Grant	$ -	$ 15,106,200	$ -	$ -	$ -
	Army Water Line (AWL) Bridge Crossing Inspection	Revenue	$ -	$ 30,050	$ -	$ -	$ -
	Army Water Line (AWL) Alternate Source for Water Supply	Revenue	$ -	$ -	$ 546,364	$ -	$ -
	Booster Pump Stations No. 1 and No. 2 VFD Replacement	Revenue	$ -	$ -	$ -	$ -	$ 65,000
TOTAL ARMY WATER LINE			**$ 524,000**	**$ 15,136,250**	**$ 546,364**	**$ -**	**$ 65,000**

REGIONAL WATER LINE

Project Number	Project Description	Fund	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029	Budget FYE 2030	Budget FYE 2031
	Regional Water Line (RWL) Chlorine Analyzers & Meter Replacement	Capital Reserve	$ 30,000	$ -	$ -	$ -	$ -
	Regional Water Line (RWL) Limerick Booster Pump Station (LBPS) Genset Replacement	Capital Reserve	$ -	$ 152,982	$ -	$ -	$ -
	Regional Water Line (RWL) Pumps & Surge Relief Valves	Capital Reserve	$ -	$ 85,800	$ -	$ -	$ -
	Regional Water Line (RWL) Bridge Inspections	Capital Reserve	$ -	$ -	$ 60,000	$ -	$ -
	Regional Water Line (RWL) LBPS Pump & Controls Improvements	Capital Reserve	$ -	$ -	$ 64,890	$ -	$ -
	Regional Water Line (RWL) RTU Replacements (VTMB, VOCH, VODX)	Capital Reserve	$ -	$ -	$ -	$ -	$ 51,400
TOTAL REGIONAL WATER LINE			**$ 30,000**	**$ 238,782**	**$ 124,890**	**$ -**	**$ 51,400**

APPENDIX C
Development Authority of the North Country
Army Sewer Line/Army Water Line/Regional Water Line
2026-2027 User Charges Schedule

	2025-2026	2026-2027	Change
Army Sewer	8.90	8.89	-0.01
Army Water	10.56	11.42	0.86
Sewer Connection Rates:			
Town of LeRay - Sanford Corners	4.01	4.09	0.08
Town of Pamelia SD9	4.06	4.14	0.08
Town of LeRay - North Entry	4.01	4.09	0.08
Town of Leray SD 4	4.42	4.50	0.08
Town of Pamelia SD3	4.01	4.09	0.08
Route 3 Sewer	4.07	4.16	0.09
Route 12	4.01	4.09	0.08
Water Connection Rates:			
Pamelia District #2, LeRay District #1	3.97	3.42	-0.55
Pamelia District #1	4.08	3.53	-0.55
Pamelia District #4 & #5	4.19	3.64	-0.55
LeRay District #2	4.57	4.00	-0.57
Champion	5.36	4.96	-0.40

Regional Water Line (COST COMPARISON FY26/ FY27)

Municipality	FY 2026 Quarterly Fixed Cost	FY2026 Variable Cost / KGAL	FY 2027 Quarterly Fixed Cost	FY2027 Variable Cost / KGAL
T/Cape Vincent (WD 2,3)	$ 1,688.90	$ 2.19	$ 1,812.16	$ 2.34
T/Lyme (incl Bus Garage)	$ 14,355.61	$ 2.19	$ 15,403.39	$ 2.34
V/Chaumont	$ 13,511.16	$ 2.19	$ 14,497.31	$ 2.34
V/Dexter	$ 10,977.82	$ 2.19	$ 11,779.06	$ 2.34
T/Brownville (incl GBHS)	$ 20,773.42	$ 2.19	$ 22,289.61	$ 2.34
V/Brownville	$ 22,800.09	$ 2.19	$ 24,464.21	$ 2.34

Development Authority of the North Country

Board Resolution No. 2026-02-13
February 26, 2026

APPROVING FISCAL YEAR 2027 NORTH COUNTRY ECONOMIC DEVELOPMENT FUND BUDGET

Whereas, the Development Authority of the North Country has caused to be prepared and has reviewed Fiscal Year 2027 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 2027 Budget at its meeting on February 6, 2026, and

Now, therefore be it

RESOLVED, that the Development Authority of the North Country approves and adopts the Fiscal Year 2027 North Country Economic Development Fund Budget and line items contained therein, as proposed and set forth in Appendix A.

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

Voting:		Non-Voting:
Bibbins – **Yes***	MacKinnon - **Yes**	Flint - **Present**
Doheny – **Yes**	Mastascusa -**Yes***	Henry –**Present**
Hall – **Yes**	Murray – **Yes**	Hunt – **Present**
Hefferon – **Yes**	Virkler – **Yes**	McGrath – **Absent**

* - 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. 2026-02-13 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 26th day of February, 2026, and that same is a true and correct copy of such resolution. In testimony whereof, I have hereto set my hand this 26th day of February, 2026.

Margaret L. Murray

Margaret L. Murray
Board Chairperson

North Country EDF
BUDGET FYE 2027
APPENDIX A

	Account Description	FYE 3/31/2025 Actual	FYE 3/31/2026 Amended Budget	Actual 12/31/2025	FYE 3/31/2027 Budget
4104	**Loan Interest Income**	**$0.00**	**$115,000.00**	**$109,177.58**	**$132,000.00**
	Other Income				
4164	Miscellaneous	0.00	0.00	122.70	100.00
	Total Other Income	**0.00**	**0.00**	**122.70**	**100.00**
	Interest Income				
4102	Investment Interest Income	0.00	230,400.00	183,619.32	266,000.00
	Total Interest Income	**0.00**	**230,400.00**	**183,619.32**	**266,000.00**
	Total Income	**0.00**	**345,400.00**	**292,919.60**	**398,100.00**
	Professional Fees				
5924	Legal	0.00	1,000.00	0.00	5,000.00
5926	Investment Banking Fees	0.00	4,073.00	1,360.46	4,187.00
5970	Consulting	0.00	10,000.00	10,000.00	10,000.00
	Total Professional Fees	**0.00**	**15,073.00**	**11,360.46**	**19,187.00**
	Total Expenses	**0.00**	**15,073.00**	**11,360.46**	**19,187.00**
	Change in Net Position	**0.00**	**330,327.00**	**281,559.14**	**378,913.00**