Development Authority of the North Country
Dulles State Office Building
317 Washington St., Suite 414
Watertown, NY 13601

This document represents the Development Authority of the North Country's Budget and Financial Plan for the Fiscal Year Ending March 31, 2027 pursuant to New York Codes, Rules & Regulations, Part 203, Chapter V, Title 2.

§ 203.4 (d) and 203.5 Budget and Financial Plan Documents

(d) All approved budgets and financial plans shall be made available for public inspection, whenever practicable, not less than 7 days before the commencement of the next fiscal year, and shall be submitted to the State Comptroller within 7 days of approval by the board, in an electronic format prescribed by the State Comptroller.

See Appendix I – FYE 2027 Budget Resolutions (these documents are also posted on our website). The attached resolutions were approved by the Authority's full Board on February 26, 2026.

§ 203.4 (e) Budget and Financial Plan Documents

(e) For purposes of making budgets and financial plans available for public inspection under subdivisions (c) and (d) of this section, the public authority shall make the budgets and financial plans available for a period of not less than 45 days in not less than five convenient public places throughout the area of jurisdiction of the authority and notify the State Comptroller of such locations. The public authority shall also post the budgets and financial plans on its website, if any.

The Development Authority of the North Country has posted this document to its website and has made this document available at the following locations:

Dulles State Office Building
317 Washington St.
Watertown, NY 13601

Solid Waste Management Facility
23400 NY 177
Rodman, NY 13682

Warneck Pump Station
23557 Rte. 37
Watertown, NY 13601

Village of Clayton
425 Mary St.
Clayton, NY 13624

Town of Malone
4 Lane St.
Malone, NY 12953

§ 203.5 Budget and Financial Plan Format.

This document represents the Budget and Financial Plan for FYE March 31, 2027 per OSC requirements.

§ 203.6 Budget and Financial Plan presentation.

Each budget or financial plan shall be accompanied by:

§ 203.6 (a) an explanation of the public authority's relationship with the unit or units of government, if any, on whose behalf or for whose benefit the authority was established.

The Development Authority of the North Country was established June 26, 1985 under Section 8, Title 29, of Public Authority Law by the New York State Legislature. It was established to institute a comprehensive, coordinated program of economic development activities in the three county area comprised of the counties of Jefferson, Lewis, and St. Lawrence which surround the United States Army Base at Fort Drum in order to provide the region with the capability to effectively plan and develop the infrastructure needs of the region.

Today the Development Authority operates a materials management facility, water and wastewater facilities, and an open access telecommunications network. The Authority also provides engineering and environmental assistance for internal Authority projects and municipal customers and administers several business and housing loan programs, serving as a regional administrator for New York State programs.

§ 203.6 (b) a description of the budget process, including the dates of key budget decisions.

At least 5 months prior to the close of the current fiscal year, the Authority's Chief Financial Officer creates next fiscal year's budget calendar. This calendar incorporates management budget milestone dates and pre-established Board meeting dates for the initial preliminary budget review, tentative budget review, and final budget review and approval.

See Appendix II – FYE 2027 Budget Calendar

The budget calendar is distributed at the November Manager's meeting. At this time, Division Budget Packets are issued to the managers. These packets contain the Budget Objectives and Goals Narrative, Wages & Fringe Budget Assumptions, and Revenue and Expense Data – 5 Year Actual Comparison. Current year to date general ledger transactions for expenses and a Budget Preparation Template are forwarded to managers. Each manager is then responsible for creating their budgets using historical data and reasonable projections. Reasonable projections are based on the interpretation of known facts and variables specific to each manager's field of expertise. In December, each manager meets with the Executive Budget Committee to discuss their Capital budgets. In January, each manager meets with the Executive Budget Committee to discuss their O&M budgets and priorities. The Executive Budget Committee includes the Executive Director, Chief Financial Officer, Chief Operations Officer, Comptroller, and Deputy Comptroller.

See Appendix III – FYE 2027 Budget Packet
See Appendix IV – FYE 2027 Wage and Fringe Benefit Budget Assumptions
See Appendix V – FYE 2027 Budget Risk Assessment

On February 09, 2026, a Budget Work Session was held with the Finance Committee and was open to all Board members. The staff provided the Committee with the proposed Operating budget, Capital budget and critical issues by division. The Authority's Finance Committee reviewed and recommended such Budget to the full Board. On February 26, 2026, the Board of Directors adopted the FYE 2027 Budget as recommended by the Finance Committee.

§ 203.6 (c) a description of the principal budget assumptions, including sources of revenue, staffing, and future collective bargaining costs, and programmatic goals.

Principal budget assumptions – See Appendix IV – FYE 2027 Wage and Fringe Benefit Budget Assumptions

Sources of revenue –
Regional Development revenue includes customer billings based on loan and/or administrative services agreements, grant income as specified, loan interest and investment interest income.

Materials Management Facility revenue includes customer billings based on tipping fees, grants as specified, landfill gas to energy revenue based on projected energy conversions and marketplace activity, carbon credit revenue, interest income, and investment interest.

Telecommunications revenue includes customer billings for connection to the Open Access Telecommunications Network, grant income as specified, interest income, and investment income.

Water Quality/Engineering revenue includes customer billings based on consumption, usage, and services rendered, interest income, and investment income.

Staffing – See Appendix VII – FYE 2027 Employee Roster

Future collective bargaining costs – not applicable – non-union workforce

Programmatic goals – See Appendix VI – FYE 2027 Budget Elements

§ 203.6 (d) a self-assessment of budgetary risks.

Self-assessment - See Appendix V – FYE 2027 Budget Risk Assessment

§ 203.6 (e) a revised forecast of the current year's budget.

See Appendix I – FYE 2027 Budget Resolutions (Amended Budgets for FY25-26 follow the resolutions)

§ 203.6 (f) a reconciliation that identifies all changes in estimates from the projections in the previously approved budget or plan.

See Appendix VIII – FY25-26 Budget Revisions

§ 203.6 (g) a statement of the last completed fiscal year's actual financial performance in categories consistent with the proposed budget or financial plan.

See Appendix IX – Change in Net Position FYE 2025 - Final

§ 203.6 (h) a projection of the number of employees, including sources of funding, the numbers of full-time and full-time equivalents, and functional classifications.

Staffing is budgeted for by managers at the division level. The sources of funding to maintain staff is inherent to their revenue budgets and/or operational necessity. Revenue budgets include customer billings, loan interest, etc. Operational necessity would encompass the administration and engineering functions needed to support all operations of the Authority. These functions are allocated out to all revenue-bearing divisions.

See Appendix VII – FY26-27 Employee Roster

§ 203.6 (i) a statement of each revenue-enhancement and cost-reduction initiative that represents a component of any gap-closing program and the annual impact on revenues, expenses, and staffing.

Gap-Closing Program: In FY26 and continuing in FY27, the Authority is evaluating all water and wastewater contracts to ensure appropriate customer rates are being charged to meet rising costs. It is the Authority's goal to break even on water quality contracts.

§ 203.6 (j) a statement of the source and amount of any material non-recurring resource that is planned for use in any given fiscal year.

NYS Grants
Regional Development $724,867 – Next Move New York
Regional Development $100,000 – North Country Value Added Agriculture Grant
Materials Management Facility $77,170 – Household Hazardous Waste
Materials Management Facility $63,996 – Municipal Waste

Federal Grants
Telecommunications $5,000,000 – National Telecommunications and Information Administration
Telecommunications $1,000,000 - Northern Border Regional Commission

§ 203.6 (k) a statement of any transactions that shift material resources from one year to another and the amount of any reserves.

See Appendix X – FYE 26-27 Master Capital Plan

§ 203.6 (l) a statement of borrowed debt projected to be outstanding at the end of each fiscal year covered by the budget or financial plan; the planned use or purpose of debt issuances; scheduled debt service payments for both issued and proposed debt; the principal amount of proposed debt and assumed interest rate(s); debt service for each issuance as a percentage of total pledged revenues, listed by type and category of pledged revenues; cumulative debt service as a percentage of available revenues; and amount of debt that can be issued until legal limits are met.

See Appendix XI – Debt Narrative Estimated to 3.31.2026

Pledged Revenues associated with debt issuance include:
Series 2015 Bond – Materials Management Facility Revenue
Series 2019 Bond - Materials Management Facility Revenue
Series 2025A Bond - Army Water Line Revenue
Community Bank NA Short-term Loan - Army Sewer Line Revenue

Debt Service as a percentage of Available Revenues; Principal & Interest $3,393,724/$15,070,997=22.52% (Excluded internal loans)

Statutory authorization of the amount of debt that can be issued is unlimited.
See Appendix XII – P&L Page from Audit FYE 3.31.2025

§ 203.6 (m) a statement of the annual projected capital cost broken down by category and sources of funding, and for each capital project, estimates of the annual commitment, total project cost, expected date of completion and the annual cost for operating those capital projects or capital categories that, when placed into service, are expected to have a material impact on the operating budget.

Capital Project Summary – See Appendix X – FYE 26-27 Master Capital Plan

Estimated annual O&M resulting from completed Capital Projects have been included within the Board authorized budgets.

See Appendix I – FYE 26-27 Budget Resolutions

APPENDIX I

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:		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. 2026-02-07 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**

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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**

Development Authority of the North Country

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

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**

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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				

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
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**

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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**

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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

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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**

APPENDIX II

FY 2026 – 2027 BUDGET CALENDAR

DATE	ACTIVITY
10-31-2025	Engineering, MMF, Telecom and Water Quality 5 year capital plan PIFs / 10 year summary submitted to COO - Managers shall create a Project Initiation Form for all Projects. - Provided standard template must be used for all PIF's. - Capital Plans and PIFs will be located in the following folder by division: ..\FYE 2027 e. Capital Projects
11-06-2025	Budget Calendar and Memo Distribution and Review - Managers Meeting ..\FYE 2027 a. Budget Packet
11-06-2025	Division Operating Budget Packets Issued to include: - Operating budget worksheets with Significant Budget Highlights tab - 10 year trend
11-14-2025	COO to submit divisional 5 year capital plan PIFs / 10 year summary to CFO and Comptroller
11-24-2025	Capital Plans Submitted by CFO to Executive Director
11-26-2025	Engineering, MMF, Telecom and Water Quality "Preliminary" Operating Budgets Submitted to COO including Significant Budget Highlights tab completed.
12-1-2025	Engineering to provide CFO and Comptroller with updated cell construction and closure planning documents
12-3-2025	Operations Capital Plan Review – Executive Budget Committee
12-4-2025	Administration Capital Plan Review – Executive Budget Committee
12-15-2025	IT Operating Budget Submitted to CFO/Comptroller/Directors
12-18-2025	Board Review of Preliminary Budget & Financial Plan as required by PAAA – Finance
12-18-2025	Administrative Allocation Distributed to COO/Directors
12-19-2025	Engineering Operating Budget Submitted to CFO/Comptroller/Directors
12-19-2025	Preliminary Budget & Financial Plan Available as required by PAAA – Finance to Post
12-22-2025	Initial Operating & Regional Development Budgets including Significant Budget Highlights Submitted to CFO and Comptroller
1-05-2026	Operating Budgets and Significant Budget Highlights Submitted by CFO to Executive Director
1-12-2026	Operating Budgets Reviewed – Executive Budget Committee Administration 8:00 - IT 9:30 - Engineering 11:00
1-13-2026	Operating Budgets Reviewed – Executive Budget Committee Telecom 8:00 - MMF 10:00
1-13-2026	Operating Budgets Reviewed – Executive Budget Committee Water Quality 1:00 - Reg. Dev. 3:00
2-3-2026	Regional Water Line Budget Review (tentative) ..\FYE 2027 i. WQ - RWL Budget Review
2-5-2026	US Army Budget Review (tentative) ..\FYE 2027 h. WQ - AWL & ASL Budget Review
2-9-2026	Budget Work Session – Authority Board -P&L /-Capital Plan Overview -Reserves Narrative/Debt Service Narrative -Significant Budget Highlights
2-24-2026	Regional Water Line Budget Approval (tentative)
2-26-2026	Final Budget Adopted by Board

APPENDIX III

Summary of All Units
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
	Customer Billings											
4001	Customer Billings	19,249,622.73	18,037,726.32	18,309,497.42	19,517,542.18	19,459,482.07	20,892,418.99	20,686,504.18	19,499,278.49	21,264,766.36	24,027,955.00	25,107,624.00
4004	Dark Fiber Billings	64,410.00	64,410.00	128,896.68	541,561.92	494,356.87	560,768.33	664,650.61	883,286.74	871,556.44	766,725.00	1,057,513.00
4005	Capital Billings	307,498.76	307,037.44	278,566.88	277,287.52	274,263.88	278,586.76	275,812.04	271,130.08	286,518.04	336,428.00	360,983.00
4006	Replacement Reserve Tip Inco	1,103,543.68	892,316.96	1,107,093.28	511,134.88	620,103.54	417,202.19	1,277,379.50	1,283,893.20	1,554,511.56	1,556,335.00	1,955,444.00
4007	Liner Reserve Tip Income	0.00	0.00	0.00	0.00	0.00	287,499.60	1,532,855.40	1,711,857.60	2,220,730.80	2,445,670.00	1,840,418.00
4008	Closure Reserve Tip Income	551,771.84	446,158.48	553,546.64	454,342.10	413,402.36	656,160.88	894,165.68	748,937.73	999,328.90	1,445,169.00	2,760,626.00
4012	Capital Reserve Tip Income	551,771.84	1,059,626.40	830,319.96	454,342.10	258,376.49	0.00	0.00	0.00	0.00	0.00	0.00
4013	Landfill Gas Tip Income	551,771.84	446,158.48	553,546.64	454,342.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Customer Billings	**22,380,390.69**	**21,253,434.08**	**21,761,467.50**	**22,210,552.80**	**21,519,985.21**	**23,092,636.75**	**25,331,367.41**	**24,398,383.84**	**27,197,412.10**	**30,578,282.00**	**33,082,608.00**
	Waste Diversion Revenue											
4050	RTS Revenue	0.00	0.00	0.00	0.00	0.00	89,211.54	98,543.93	0.00	0.00	0.00	0.00
4060	Recycling Revenue - Tires	0.00	0.00	0.00	0.00	153,390.72	0.00	0.00	0.00	0.00	0.00	0.00
4061	Recycling Revenue - Mattresse	0.00	0.00	0.00	0.00	100,908.00	111,561.50	90,337.00	0.00	0.00	0.00	0.00
	Total Waste Diversion Reven	**0.00**	**0.00**	**0.00**	**0.00**	**254,298.72**	**200,773.04**	**188,880.93**	**0.00**	**0.00**	**0.00**	**0.00**
	Grant Revenue											
4181	Federal Grant Income	180,472.43	328,619.77	127,089.04	223,509.58	96,977.90	1,007,470.36	401,743.84	94,472.59	4,271,291.73	6,500,000.00	6,040,000.00
4183	NY State Grants	3,744,418.21	2,333,450.47	2,123,913.34	2,173,250.22	1,013,701.45	1,426,364.89	1,275,113.25	1,759,586.16	5,580,199.18	1,474,898.00	966,032.00
4184	Other Grants	0.00	0.00	438.24	0.00	0.00	33,486.00	0.00	0.00	0.00	0.00	0.00
	Total Grant Revenue	**3,924,890.64**	**2,662,070.24**	**2,251,440.62**	**2,396,759.80**	**1,110,679.35**	**2,467,321.25**	**1,676,857.09**	**1,854,058.75**	**9,851,490.91**	**7,974,898.00**	**7,006,032.00**
4104	**Loan Interest Income**	**664,527.51**	**617,971.80**	**661,274.95**	**635,971.21**	**478,171.51**	**516,852.69**	**445,800.97**	**458,660.22**	**504,724.57**	**565,000.00**	**480,000.00**
	Other Income											
4162	Processing Fees	26,265.00	46,617.00	39,355.00	39,950.00	12,600.00	34,530.00	28,879.00	37,695.00	49,310.00	24,000.00	14,000.00
4164	Miscellaneous	343,664.47	276,992.00	285,050.25	320,714.31	251,303.91	237,859.90	193,005.08	254,182.74	386,137.68	418,910.00	412,910.00
4166	LFGTE Revenue	679,099.47	758,258.16	581,414.66	657,210.81	525,681.39	546,831.81	572,551.33	420,296.06	591,560.62	456,870.00	380,333.00
4167	Carbon Credit Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	866,067.65	1,084,937.00	537,100.00
4185	Grant Recapture	0.00	0.00	0.00	16,350.00	0.00	13,440.00	4,480.00	0.00	0.00	0.00	0.00
4190	Recovery of Bad Debts	60,424.16	17,392.00	22,317.89	0.00	13,763.38	314.52	0.00	0.00	0.00	0.00	0.00
	Total Other Income	**1,109,453.10**	**1,099,259.16**	**928,137.80**	**1,034,225.12**	**803,348.68**	**832,976.23**	**798,915.41**	**712,173.80**	**1,893,075.95**	**1,984,717.00**	**1,344,343.00**
4201	**Gain on Sale of Assets**	**82,150.98**	**29,200.00**	**115,331.18**	**81,291.40**	**81,466.14**	**13,500.00**	**66,122.66**	**263,649.85**	**156,098.07**	**99,000.00**	**138,000.00**
4200	**Gain on Trade-In of Assets**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**83,000.00**	**480,250.41**	**70,000.00**	**300,000.00**
	Interest Income											
4102	Investment Interest Income	322,978.56	383,553.02	537,799.80	641,490.60	282,728.16	168,407.53	428,313.39	918,540.22	1,091,580.45	1,088,355.00	1,090,821.00
4106 + 4	Trustee Interest	360,382.93	257,996.41	285,905.17	375,959.79	61,628.25	11,563.33	39,255.28	74,319.02	42,520.62	32,001.00	52,513.00

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Summary of All Units
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
4108	Reserve Interest	275,727.57	295,849.89	351,727.65	422,571.96	197,224.66	142,785.52	259,278.51	473,972.62	564,811.78	518,159.00	451,773.00
4116	Replace Reserve Interest Inco	55,166.00	82,315.65	115,189.10	123,604.30	104,868.01	52,823.67	117,923.70	240,065.01	242,527.12	84,542.00	118,147.00
4117	Liner Reserve Interest Income	0.00	0.00	0.00	0.00	0.00	17,478.34	69,069.28	192,195.88	376,233.70	170,310.00	145,279.00
4118	Closure Reserve Interest Incor	145,353.65	140,666.78	171,980.27	186,047.91	111,351.07	85,499.79	132,051.41	252,194.79	446,726.63	306,710.00	473,989.00
4119	Post Close Interest Income	149,663.97	139,638.84	156,633.68	163,850.95	71,137.45	57,354.92	56,593.45	103,009.13	173,727.03	119,276.00	175,311.00
4120	Wetlands Mitigation Interest In	23,609.66	32,406.29	37,890.62	39,965.97	19,706.23	7,868.97	3,222.30	4,047.37	6,966.31	13,108.00	13,457.00
4202 + 42	Mark to Market Adjustment	(1,107,776.03)	(387,976.96)	620,041.55	748,729.34	(249,042.97)	(1,496,876.86)	(806,706.12)	724,112.86	1,171,616.15	0.00	0.00
	Total Interest Income	**225,106.31**	**944,449.92**	**2,277,167.84**	**2,702,220.82**	**599,600.86**	**(953,094.79)**	**299,001.20**	**2,982,456.90**	**4,116,709.79**	**2,332,461.00**	**2,521,290.00**
	Total Income	**28,386,519.23**	**26,606,385.20**	**27,994,819.89**	**29,061,021.15**	**24,847,550.47**	**26,170,965.17**	**28,806,945.67**	**30,752,383.36**	**44,199,761.80**	**43,604,358.00**	**44,872,273.00**
	Salaries											
	Administrative Wages	776,742.44	844,951.99	860,972.08	1,149,391.37	1,165,533.03	1,195,748.00	1,281,909.55	1,334,465.10	1,413,364.97	1,460,479.00	1,531,102.00
	Engineering Wages	794,575.80	855,906.34	998,879.39	886,499.71	920,066.71	1,008,356.72	754,110.04	849,213.28	903,642.02	967,772.00	1,309,579.00
	Telecom Wages	970,960.66	1,080,201.60	1,285,828.15	1,151,172.70	1,223,231.92	1,216,514.61	1,447,994.58	1,445,529.61	1,533,717.05	1,493,614.00	1,248,686.00
	Regional Development Wages	276,061.17	274,670.85	295,293.71	312,180.79	307,794.81	292,720.52	278,359.36	287,026.85	301,718.69	306,902.00	385,362.00
	Next Move NY Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,384.87	234,265.00	227,492.00
	MMF Wages	1,159,253.46	1,209,042.60	1,257,362.12	1,338,259.50	1,354,952.21	1,300,604.15	1,343,992.76	1,421,024.40	1,442,976.73	1,555,419.00	1,601,134.00
	WQ Wages	726,373.49	753,175.90	851,568.72	885,007.38	931,140.04	989,194.18	1,411,873.86	1,642,183.09	1,971,675.89	2,230,605.00	2,194,378.00
5002 - 50	Overtime Wages	115,455.12	142,243.48	158,037.44	139,114.73	142,117.04	158,027.89	247,684.25	205,523.70	210,799.59	177,349.00	146,801.00
5005	On-Call Stipend	23,100.00	23,850.00	23,850.00	22,950.00	23,400.00	23,100.00	23,400.00	28,350.00	43,881.25	89,050.00	89,050.00
	Total Salaries	**4,842,522.14**	**5,184,042.76**	**5,731,791.61**	**5,884,576.18**	**6,068,235.76**	**6,184,266.07**	**6,789,324.40**	**7,213,316.03**	**7,860,161.06**	**8,515,455.00**	**8,733,584.00**
	Fringe Benefits											
5031 - 50	FICA Expense	342,516.51	371,005.03	405,946.35	413,954.90	428,423.73	438,514.62	485,258.74	508,641.84	592,708.04	615,559.00	631,260.00
5032 - 50	Pension Expense	946,036.37	957,767.65	705,065.07	810,436.94	1,771,295.30	462,096.03	118,000.00	1,511,128.38	1,471,192.23	1,240,301.00	1,349,899.00
5038 - 50	VDC Expense	0.00	0.00	0.00	0.00	0.00	18,399.84	19,331.09	15,354.39	23,206.83	31,639.00	33,572.00
5033 + 5(	Health Insurance	434,354.51	470,669.88	662,869.98	783,265.33	758,006.43	746,624.24	828,888.65	994,171.51	1,217,017.89	1,268,320.00	1,253,714.00
5041 + 5(	Retiree Health Insurance	54,609.12	47,399.91	53,275.34	59,297.81	67,705.02	74,048.52	104,701.66	94,998.56	126,696.77	135,750.00	150,016.00
5034 + 5(	Workers Comp	135,107.98	150,956.86	166,989.56	207,378.25	136,618.59	179,655.35	144,621.90	134,850.89	72,215.46	202,146.00	184,372.00
5035 - 50	Disability Insurance	3,216.11	3,238.14	3,562.63	3,597.59	3,654.71	15,663.53	18,472.06	21,859.27	27,180.33	29,601.00	30,883.00
5036	Unemployment	797.50	0.00	0.00	0.00	6,592.94	0.00	19,727.94	4,540.00	20,051.58	16,387.00	16,000.00
5042 - 50	Post Retire Overhead	460,521.97	482,471.12	480,186.95	355,829.19	321,538.46	312,742.23	290,944.52	256,493.44	338,954.20	540,901.00	543,030.00
5051	Benefit Admin. Fees	7,886.36	8,378.68	9,603.12	9,585.55	10,391.17	12,136.48	8,732.75	8,918.87	11,134.56	11,440.00	12,370.00
5054	Employee Physicals & Screeni	9,201.49	9,552.00	13,206.45	13,864.85	7,167.00	13,421.65	18,822.22	20,280.17	13,563.15	16,003.00	13,415.00
	Total Fringe Benefits	**2,394,247.92**	**2,501,439.27**	**2,500,705.45**	**2,657,210.41**	**3,511,393.35**	**2,273,302.49**	**2,057,501.53**	**3,571,237.32**	**3,913,921.04**	**4,108,047.00**	**4,218,531.00**
	Operations & Maintenance											
5062	Third Party Temporary - O&M	27,508.17	19,286.42	21,618.60	34,898.43	0.00	0.00	18,506.88	7,656.12	0.00	0.00	0.00
5133	Equipment Maintenance Contr	212,019.74	228,567.53	224,922.32	308,874.87	239,188.10	187,191.39	266,443.07	181,382.20	201,707.96	240,733.80	214,845.00
5134	Maintenance Contracts	119,124.78	103,250.52	174,312.21	127,810.24	145,512.98	150,770.70	142,057.38	156,113.30	207,952.29	234,282.00	287,189.00

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
5135	Underground Locating	45,543.83	81,055.89	56,011.69	44,162.73	45,856.69	48,830.85	56,812.53	58,094.09	55,394.13	95,000.00	108,000.00
5403	Safety Equipment & Supplies	28,094.50	27,627.77	31,618.94	29,069.51	37,981.89	27,599.11	20,534.09	26,631.93	64,365.03	52,379.00	53,250.00
5702	Large Equipment Parts	86,474.99	93,366.55	84,147.36	84,352.14	92,926.39	115,059.31	105,520.48	105,527.40	104,304.87	110,600.00	98,000.00
5703	Small Equipment	29,619.81	29,673.56	21,332.71	13,198.90	15,397.95	3,381.26	21,176.76	25,449.85	7,200.37	14,000.00	15,000.00
5704	O&M Supplies	18,269.73	20,734.56	14,457.09	18,539.32	12,223.11	19,416.57	21,888.59	17,684.77	19,618.05	26,500.00	28,500.00
5706	Shop Tools	13,944.24	16,143.10	8,968.56	11,403.46	13,350.10	10,003.99	9,511.74	70,684.67	16,514.61	42,200.00	20,000.00
5708	Fuels	150,760.54	205,141.08	234,408.47	214,111.53	158,281.36	296,470.09	470,504.15	320,253.65	271,016.20	346,037.00	330,000.00
5710	Lubricants	17,407.97	15,138.23	11,209.22	9,044.37	7,789.25	11,526.02	12,969.79	13,253.53	14,320.94	14,000.00	16,000.00
5712	Purchased Maintenance & Re	64,347.14	90,687.60	68,224.99	110,087.19	120,043.69	91,103.75	121,932.43	132,470.15	124,848.23	136,163.00	130,300.00
5716	Equipment Rental	495.00	5,469.48	8,778.00	6,329.10	0.00	14,933.34	0.00	0.00	3,079.50	5,900.00	15,000.00
5718	Tires	12,393.08	15,284.48	19,128.26	33,519.22	10,631.87	14,039.30	17,419.88	24,563.55	22,133.53	30,000.00	30,000.00
5720	Offnet Circuit Lease	374,863.48	384,515.98	486,374.44	566,865.33	595,636.25	640,974.15	760,940.72	922,459.09	629,416.85	686,421.00	792,920.00
5770	Other Tool, Equip & O&M	6,869.75	7,482.52	16,525.63	10,707.81	8,003.47	6,204.21	10,787.25	80,416.50	7,579.06	13,000.00	12,500.00
5815	Chemicals	54,307.51	38,703.87	29,406.55	62,499.93	49,024.19	69,327.46	63,171.98	112,439.38	56,440.85	89,200.00	108,200.00
5818	Leachate System Expense	0.00	0.00	0.00	0.00	5,512.57	14,775.50	4,849.40	10,013.92	13,270.94	27,000.00	25,500.00
5820	LFG Maintenance	47,634.34	50,752.63	73,306.64	65,440.49	32,755.63	54,052.37	41,186.87	44,156.19	24,041.67	75,400.00	69,400.00
5830	Collo Expense	139,756.43	137,358.40	150,070.10	151,986.62	163,678.55	138,672.90	193,907.14	196,969.12	239,592.50	249,240.00	250,856.00
5832	Emergency Restoration	0.00	0.00	0.00	0.00	0.00	0.00	88,821.46	101,969.86	74,722.90	177,500.00	135,000.00
5834	Permitting	0.00	0.00	265.90	269.00	13,788.54	4,622.99	0.00	0.00	0.00	2,900.00	0.00
5835	NYS DOT Fee	0.00	0.00	0.00	0.00	6,387.00	11,761.00	6,557.00	0.00	0.00	0.00	0.00
5836	Pole Attachment Fees	229,651.30	224,000.27	204,544.82	261,486.12	347,508.58	290,706.43	342,266.96	304,340.75	431,047.45	399,764.00	412,150.00
5838	Conduit Lease	19,695.96	18,446.87	19,695.93	16,069.78	19,695.88	19,695.88	12,201.38	23,443.13	19,695.88	20,907.00	20,907.00
5870	Natural Habitat Enhancements	0.00	0.00	0.00	0.00	0.00	47,676.00	52,071.56	52,396.14	121,756.20	41,430.00	112,300.00
5902	Lab Fees	5,588.00	6,410.00	6,620.00	6,871.00	8,700.00	7,068.00	7,263.93	8,803.00	8,347.00	8,600.00	8,600.00
5904	SCADA	24,129.55	25,304.60	22,717.22	16,903.01	21,377.91	12,627.91	17,009.04	10,383.10	16,404.91	23,351.00	24,300.00
5932	Monitoring & Testing	94,263.58	90,541.81	94,290.06	114,077.01	101,294.07	161,473.91	130,209.48	170,078.06	257,758.98	233,097.00	236,600.00
6008	Contract Hauling	23,037.50	21,565.00	26,528.75	12,065.00	19,617.50	918.00	1,000.00	1,032.50	0.00	5,000.00	5,000.00
6010	Cape Vincent Reserve	700.00	700.00	700.00	700.00	700.00	700.00	700.00	0.00	1,700.00	1,700.00	1,700.00
6110	Marketing	5,000.00	5,000.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	10,000.00
8090	Purchases for Resale	37,875.24	92,955.42	101,971.83	118,831.76	98,389.89	65,846.52	95,687.10	102,951.43	147,067.53	260,790.20	201,000.00
	Total O & M	**1,889,376.16**	**2,055,164.14**	**2,217,156.29**	**2,455,173.87**	**2,391,253.41**	**2,542,428.91**	**3,118,909.04**	**3,286,617.38**	**3,166,298.43**	**3,668,095.00**	**3,773,017.00**
	Recycling Transfer Station											
5001-20-(	Material Reprocessing Wages	0.00	0.00	0.00	66,144.00	147,843.04	186,106.63	71,106.25	0.00	0.00	0.00	0.00
5002-20-(	Material Reprocessing OT	0.00	0.00	0.00	464.58	7,177.30	11,223.84	17,452.07	0.00	0.00	0.00	0.00
5031-20-(	FICA Expense	0.00	0.00	0.00	4,767.10	11,186.95	13,764.01	5,728.52	0.00	0.00	0.00	0.00
5032-20-(	Pension Expense	0.00	0.00	0.00	5,709.87	15,851.04	24,441.72	9,269.85	0.00	0.00	0.00	0.00
5033-20-(	Health Insurance	0.00	0.00	0.00	12,978.28	14,789.23	21,708.96	9,885.33	0.00	0.00	0.00	0.00
5034-20-(	Workers Comp	0.00	0.00	0.00	7,507.88	13,793.59	15,974.47	5,974.76	0.00	0.00	0.00	0.00
5035-20-(	Disability Insurance	0.00	0.00	0.00	0.00	154.72	413.12	633.77	0.00	0.00	0.00	0.00

Summary of All Units
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
5042-20-(	Post Retire Overhead	0.00	0.00	0.00	8,987.00	18,625.35	21,077.25	7,422.00	0.00	0.00	0.00	0.00
6300	RTS -Safety Equipment & Sup	0.00	0.00	0.00	1,853.43	2,222.10	2,020.63	1,039.59	0.00	0.00	0.00	0.00
6305	RTS - Large Equipment Parts	0.00	0.00	0.00	3,522.38	5,758.87	3,893.17	4,988.43	0.00	0.00	0.00	0.00
6310	RTS - Small Equipment	0.00	0.00	0.00	6,130.99	3,898.96	670.83	0.00	0.00	0.00	0.00	0.00
6315	RTS - O&M Supplies	0.00	0.00	0.00	10,502.05	3,519.12	1,238.14	57.98	0.00	0.00	0.00	0.00
6320	RTS - Fuels	0.00	0.00	0.00	2,287.67	5,453.91	5,752.00	4,945.41	0.00	0.00	0.00	0.00
6325	RTS - Purchased Maintenance	0.00	0.00	0.00	4,936.81	5,735.40	5,053.71	219.00	0.00	0.00	0.00	0.00
6329	RTS - Disposal Costs	0.00	0.00	0.00	0.00	158.54	0.00	0.00	0.00	0.00	0.00	0.00
6330	RTS - Contract Hauling	0.00	0.00	0.00	0.00	89,945.00	11,572.50	6,171.50	0.00	0.00	0.00	0.00
6335	RTS - Office Supplies	0.00	0.00	0.00	128.62	297.27	233.55	0.00	0.00	0.00	0.00	0.00
6345	RTS - Other Communications	0.00	0.00	0.00	374.91	1,831.24	1,639.60	1,516.51	0.00	0.00	0.00	0.00
6360	RTS - Employee Uniforms	0.00	0.00	0.00	368.24	1,152.07	1,438.98	434.52	0.00	0.00	0.00	0.00
6365	RTS - Gas & Electric	0.00	0.00	0.00	3,120.48	4,225.67	10,218.91	5,402.08	0.00	0.00	0.00	0.00
6370	RTS - Propane	0.00	0.00	0.00	4,425.57	5,215.68	8,255.43	2,279.68	0.00	0.00	0.00	0.00
6375	RTS - Building Supplies	0.00	0.00	0.00	1,387.35	199.99	67.46	0.00	0.00	0.00	0.00	0.00
6380	RTS - Site Supplies	0.00	0.00	0.00	706.59	55.66	0.00	741.42	0.00	0.00	0.00	0.00
6385	RTS - Building Maintenance &	0.00	0.00	0.00	1,688.07	1,665.87	0.00	0.00	0.00	0.00	0.00	0.00
6390	RTS - Site Maintenance & Rep	0.00	0.00	0.00	3,020.59	470.00	2,360.00	1,350.45	0.00	0.00	0.00	0.00
6395	RTS - Auto/Light Truck Rep. &	0.00	0.00	0.00	450.00	0.00	0.00	575.00	0.00	0.00	0.00	0.00
6400	RTS - Auto/Light Truck Fuel	0.00	0.00	0.00	0.00	383.98	573.73	312.11	0.00	0.00	0.00	0.00
	Total Recycling Transfer Sta	**0.00**	**0.00**	**0.00**	**151,462.46**	**361,610.55**	**349,698.64**	**157,506.23**	**0.00**	**0.00**	**0.00**	**0.00**
	Waste Diversion											
5125	Promotional Materials - RRR	57,558.24	55,024.60	25,396.88	50,463.18	31,934.45	52,350.30	8,488.50	6,972.63	29,954.36	42,000.00	46,350.00
6009	Household Hazardous Waste	54,745.32	57,795.30	68,422.72	66,479.75	58,466.60	75,498.80	128,389.84	146,424.69	150,468.98	240,800.00	264,880.00
6011	Recycling Incentive	27,135.85	26,400.70	49,019.45	64,894.10	54,593.40	56,589.30	57,852.50	0.00	0.00	0.00	0.00
6012	Recycling Incentive-County Ca	0.00	310,533.85	0.00	337,679.93	312,972.50	130,604.57	0.00	0.00	0.00	0.00	0.00
6013	CRT Recycling	145,245.45	112,449.40	95,782.40	104,398.17	46,177.96	0.00	0.00	0.00	0.00	0.00	0.00
6017	Book Debinding	0.00	6,000.00	6,086.31	5,369.63	3,231.51	3,060.00	7,500.00	7,500.00	7,750.00	7,750.00	8,000.00
6018	Mattress Recycling - All Counti	0.00	0.00	42,494.00	171,825.00	312,963.00	363,346.70	393,471.10	388,472.40	0.00	0.00	0.00
6019	Fort Drum - Public Partnership	0.00	18,262.36	17,308.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6020	Waste Audit	0.00	0.00	0.00	34,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6021	Regional Tire Recycling	0.00	0.00	0.00	53,393.76	147,813.64	0.00	0.00	0.00	0.00	0.00	0.00
	Total Waste Diversion	**284,684.86**	**586,466.21**	**304,510.56**	**888,503.52**	**968,153.06**	**681,449.67**	**595,701.94**	**549,369.72**	**188,173.34**	**290,550.00**	**319,230.00**
6002	**Sewage Treatment**	**1,392,832.79**	**1,639,180.90**	**1,196,193.97**	**1,272,972.89**	**1,238,375.52**	**1,691,504.05**	**1,663,360.67**	**1,769,434.32**	**1,850,963.88**	**2,018,039.00**	**2,230,565.00**
6004	**Water Purchases**	**1,078,561.30**	**539,082.26**	**600,528.97**	**568,892.77**	**620,885.73**	**660,043.21**	**872,949.42**	**738,869.25**	**928,361.65**	**994,442.88**	**936,111.00**
6016 + 4!	**Closure & Post Closure Care**	**846,789.46**	**640,861.62**	**1,037,920.58**	**851,891.25**	**723,478.00**	**798,347.34**	**1,276,972.24**	**1,266,768.14**	**1,788,558.09**	**2,040,129.00**	**3,584,766.00**
6006	**Host Community Benefits**	**905,058.61**	**756,682.64**	**987,945.04**	**861,006.03**	**823,176.82**	**929,267.07**	**1,114,246.30**	**1,038,624.34**	**1,115,270.91**	**1,160,069.06**	**1,008,586.00**
6007	**LFGTE Revenue Sharing**	**0.00**	**9,197.36**	**0.00**	**0.00**	**0.00**	**37,809.53**	**55,612.78**	**2,239.06**	**53,411.32**	**0.00**	**8,723.00**

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
	Office & Administrative											
5053	Misc Employee Costs	7,003.96	8,921.49	12,092.73	7,375.28	7,039.27	3,176.60	11,579.60	10,143.27	8,105.24	13,381.00	9,354.00
5102	Office Rent	111,185.56	111,185.56	125,450.04	131,703.04	161,770.79	157,110.91	135,342.39	122,797.06	123,549.96	152,350.00	149,470.00
5103	Lease ROU	0.00	0.00	0.00	0.00	0.00	0.00	(262,186.08)	(119,187.00)	(119,939.00)	(119,000.00)	(119,000.00)
6203	Interest Expense, Lease ROU	0.00	0.00	0.00	0.00	0.00	0.00	10,911.21	2,873.20	11,697.00	3,000.00	3,000.00
5104	Office Supplies	20,520.68	20,258.70	14,734.31	18,493.74	20,348.40	15,391.70	15,175.92	15,201.47	16,743.82	19,500.00	19,250.00
5110	Postage & Shipping	6,531.82	5,989.10	6,137.41	5,785.40	5,700.46	6,983.32	5,656.25	5,943.22	7,207.48	7,350.00	7,150.00
5112	Telephone	27,401.37	28,471.13	31,292.49	35,463.90	32,093.87	33,838.71	33,798.53	24,034.95	17,098.98	19,008.00	17,167.00
5114	Cellular Services	27,747.07	29,271.77	33,392.68	34,851.98	38,558.07	38,150.39	39,866.36	50,091.37	54,810.18	62,100.00	64,200.00
5118	Other Communications	8,635.82	8,568.49	9,342.79	9,377.16	10,826.22	10,485.85	11,805.74	11,077.69	11,156.16	27,430.00	27,500.00
5120	Dues & Subscriptions	8,248.15	9,154.25	9,078.40	8,901.67	7,374.50	7,945.40	8,142.08	9,947.04	12,623.82	16,050.00	17,150.00
5122	Public Info & Advertising	8,272.62	12,021.80	11,253.89	6,328.72	14,414.73	8,403.37	31,166.83	18,373.35	24,158.22	31,700.00	97,750.00
5123	Promotional Materials	1,903.10	11,224.13	10,314.05	7,764.80	3,438.24	1,583.78	6,784.33	13,421.04	17,625.22	98,857.00	9,050.00
5130	Office Equipment	17,121.82	25,569.48	4,556.18	12,404.06	7,920.56	12,630.43	27,613.40	6,607.59	19,176.81	20,113.00	14,500.00
5132	Office Equip Maintenance	540.00	540.00	0.00	529.20	529.20	568.32	648.06	617.76	666.09	1,200.00	1,200.00
5170	Other Office Expenses	7,554.62	7,834.26	878.45	5,000.42	6,568.43	4,021.75	3,212.81	2,864.53	15,638.32	4,036.00	7,300.00
5172	Filing Fees	10,327.10	7,654.09	4,329.26	3,056.93	2,124.14	(130.91)	653.25	650.00	650.00	700.00	950.00
5173	Credit Card Processing Fees	0.00	0.00	836.17	623.59	523.60	523.60	81.60	0.00	0.00	0.00	1,050.00
5202	Employee Mileage Reimburser	26,479.28	26,488.06	27,576.65	23,900.78	8,563.02	22,551.80	27,133.13	39,030.49	43,828.25	55,600.00	57,650.00
5204	Empl. Meals & Incidental	10,803.96	10,463.40	12,330.58	8,501.25	1,625.26	7,063.17	5,480.82	13,689.65	12,506.18	15,600.00	12,500.00
5206	Empl. Lodging	22,325.43	28,777.81	36,664.26	21,863.00	4,573.82	14,343.65	8,888.21	15,838.81	17,011.05	20,706.00	19,400.00
5270	Travel & Meeting Expense	5,220.63	4,265.27	6,896.56	3,677.05	2,870.10	3,485.17	2,909.85	3,604.53	4,524.01	10,400.00	10,400.00
5312	Continuing Education	0.00	0.00	399.00	0.00	0.00	3,535.00	932.00	0.00	6,372.61	28,305.00	19,800.00
5370	Training & Development	26,823.00	26,314.86	33,127.01	38,757.34	19,045.50	34,711.25	26,070.19	42,090.44	57,044.18	66,412.50	58,800.00
5402	Employee Uniforms	24,445.71	19,365.00	17,855.54	22,909.19	21,707.09	21,921.65	24,214.24	29,031.26	42,872.20	41,489.00	40,450.00
5404	Safety Training	0.00	0.00	0.00	0.00	5.95	7,020.00	8,352.85	13,806.25	10,161.50	13,727.50	13,664.00
5508	Cleaning Services	18,981.00	23,751.00	25,277.50	24,475.00	35,150.00	36,780.00	49,970.60	41,165.00	10,920.00	14,120.00	2,070.00
5570	Public Work Enforcement Fee:	476.61	1,046.11	1,182.84	1,293.90	1,790.35	1,142.00	3,341.09	13,859.53	7,254.75	29,961.00	24,459.00
6102	Board Member Travel & Exper	819.44	641.18	827.44	650.84	876.65	646.35	93.60	135.88	0.00	500.00	500.00
6104	Sponsorships	1,000.00	3,284.00	3,080.00	8,982.00	2,000.00	5,000.00	4,750.00	1,470.00	1,550.00	7,250.00	7,250.00
6210	Trustee Fees	9,926.60	9,026.60	6,766.20	3,500.00	7,000.00	7,000.00	7,000.00	7,000.00	10,000.00	13,500.00	14,250.00
	Total Office & Admin	**410,295.35**	**440,087.54**	**445,672.43**	**446,170.24**	**424,438.22**	**465,883.26**	**249,388.86**	**396,178.38**	**445,013.03**	**675,346.00**	**608,234.00**
	Utilities											
5802	Gas & Electric	126,024.29	137,473.12	140,572.73	121,031.20	125,592.33	177,933.96	190,267.73	159,926.60	198,566.81	239,701.44	200,738.00
5803	Propane	18,113.51	24,217.32	21,854.09	16,366.84	19,088.30	35,417.35	25,699.55	19,302.78	28,980.43	38,000.00	40,000.00
	Total Utilities	**144,137.80**	**161,690.44**	**162,426.82**	**137,398.04**	**144,680.63**	**213,351.31**	**215,967.28**	**179,229.38**	**227,547.24**	**277,701.44**	**240,738.00**
	Materials & Supplies											

Summary of All Units
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
5806	Building Supplies	5,251.80	4,898.99	3,297.70	3,531.01	3,465.56	4,862.84	3,769.30	3,815.19	5,286.10	9,000.00	7,600.00
5810	Site Supplies	19,869.79	31,580.89	34,694.60	13,356.26	5,158.07	25,990.46	23,439.83	28,990.58	26,791.34	38,000.00	40,000.00
5824	Sand, Gravel & Stone	149,096.67	174,466.26	199,892.60	195,500.03	199,992.43	219,838.49	252,394.05	249,579.40	255,008.80	250,000.00	255,000.00
5826	Seed & Mulch	21,957.43	26,094.04	22,840.00	27,262.90	21,361.00	36,228.00	40,812.60	36,069.25	25,576.00	24,550.00	37,500.00
	Total Materials & Supplies	**196,175.69**	**237,040.18**	**260,724.90**	**239,650.20**	**229,977.06**	**286,919.79**	**320,415.78**	**318,454.42**	**312,662.24**	**321,550.00**	**340,100.00**
	Professional Fees											
5924	Legal	36,188.70	42,106.85	62,289.46	81,530.03	180,104.25	50,422.25	52,310.08	36,555.50	40,457.10	83,925.94	64,900.00
5926	Investment Banking Fees	33,586.00	34,796.33	35,652.96	36,792.85	37,323.30	37,658.24	37,929.06	35,553.17	34,625.30	50,555.00	43,985.00
5928 + 6′	Accounting Fees	34,000.00	38,500.00	34,000.00	38,900.00	37,500.00	37,700.00	34,600.00	41,627.50	51,800.00	59,400.00	61,500.00
5970	Consulting	228,770.45	258,025.00	87,794.56	133,761.90	212,098.55	346,573.43	63,110.59	90,846.34	82,488.19	327,640.00	256,890.00
5971	Carbon Credit Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	143,701.28	222,396.00	132,000.00
	Total Professional Fees	**332,545.15**	**373,428.18**	**219,736.98**	**290,984.78**	**467,026.10**	**472,353.92**	**187,949.73**	**204,582.51**	**353,071.87**	**743,916.94**	**559,275.00**
	Repairs & Maintenance											
5804	Building Maintenance & Repai	35,931.83	56,893.36	41,198.53	52,225.17	62,949.37	28,785.07	34,118.18	33,828.42	42,978.99	50,991.86	50,000.00
5808	Site Maint & Repair	37,068.72	33,247.59	12,668.24	28,416.43	31,512.52	26,963.41	26,651.33	37,835.61	49,584.55	57,600.00	58,500.00
5812	Pipeline Maintenance	74,576.17	72,280.50	42,603.45	69,972.17	82,567.75	50,354.30	144,078.75	87,625.21	111,531.47	153,402.00	115,000.00
	Total Repairs & Maintenance	**147,576.72**	**162,421.45**	**96,470.22**	**150,613.77**	**177,029.64**	**106,102.78**	**204,848.26**	**159,289.24**	**204,095.01**	**261,993.86**	**223,500.00**
	Automobile											
5601	Auto/Light Truck Rep. & Maint.	17,258.34	28,128.30	22,506.89	23,407.23	32,923.43	28,518.14	35,771.91	37,440.82	60,708.65	79,440.00	71,630.00
5602	Auto/Light Truck Fuel	51,033.67	60,602.84	72,997.11	69,573.93	54,303.12	91,582.68	110,657.60	99,922.75	103,621.61	140,077.00	106,203.00
5603	Auto/Light Truck Rental/Lease	112,826.82	145,864.47	166,931.71	192,299.92	190,999.96	185,100.00	150,300.00	228,500.00	307,200.00	396,500.00	388,500.00
5605	Vehicle Ins	20,777.52	20,749.31	25,238.04	31,347.91	39,317.84	35,030.51	36,541.52	53,130.07	60,291.96	78,200.00	88,400.00
	Total Automobile	**201,896.35**	**255,344.92**	**287,673.75**	**316,628.99**	**317,544.35**	**340,231.33**	**333,271.03**	**418,993.64**	**531,822.22**	**694,217.00**	**654,733.00**
	Computer											
5124	Computer Equipment	36,472.43	38,204.35	62,698.53	55,106.30	86,165.52	65,605.51	60,480.25	70,399.70	97,951.35	93,240.00	95,340.00
5126	Computer Maintenance	6,933.66	31,599.38	2,881.75	12,273.00	4,965.19	1,080.00	0.00	0.00	400.00	17,000.00	5,000.00
5127	Software Subscription Expens	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(35,105.00)	(14,527.24)	(34,000.00)	(34,000.00)
5128	Programming & Software	62,978.98	64,485.00	148,635.82	169,254.44	135,253.13	183,802.24	171,716.37	197,757.17	200,204.60	293,345.00	503,578.00
5129	ECMS Expense	17,501.39	16,585.00	18,112.55	18,655.92	28,305.61	28,974.75	28,980.74	37,159.86	45,239.93	53,300.00	53,300.00
6108	Web Page Design & Maintena	9,675.87	10,059.88	2,359.88	2,359.88	3,109.88	5,550.00	3,019.90	2,777.65	2,860.00	7,035.00	6,460.00
5906	GIS	38,914.18	40,065.42	42,045.51	34,220.54	28,239.24	25,080.87	27,243.96	37,825.79	40,172.81	45,440.00	45,440.00
	Total Computer	**172,476.51**	**200,999.03**	**276,734.04**	**291,870.08**	**286,038.57**	**310,093.37**	**291,441.22**	**310,815.17**	**372,301.45**	**475,360.00**	**675,118.00**
6122	**Bad Debt Expense**	**0.00**	**245,149.93**	**12,112.35**	**630,223.86**	**(24,042.38)**	**212,182.78**	**76,385.67**	**(27,825.86)**	**191,423.82**	**0.00**	**0.00**
6114	**Insurance**	**341,240.68**	**358,209.00**	**383,826.53**	**413,766.62**	**434,325.68**	**460,080.91**	**544,933.51**	**599,899.54**	**684,725.91**	**769,100.00**	**794,700.00**
6120	**Grants**	**631,753.16**	**524,871.32**	**732,672.04**	**731,174.64**	**1,162,315.66**	**296,215.05**	**507,984.90**	**0.00**	**7,155.00**	**275,000.00**	**275,000.00**

Summary of All Units
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
6208	NYS Administrative Assessn	122,000.00	122,000.00	122,000.00	122,000.00	122,000.00	122,000.00	122,000.00	122,000.00	122,000.00	125,049.00	125,051.00
7032	Depreciation	10,121,531.28	10,990,417.61	9,062,315.33	8,241,957.08	7,707,830.50	8,869,412.83	10,170,868.88	10,268,488.69	11,043,823.47	11,223,500.00	11,675,500.00
7002	Amortization	24,366.72	24,366.72	24,366.72	24,366.75	24,366.78	26,943.00	30,456.19	31,595.64	31,595.64	31,596.00	31,596.00
7003	Amortization, Lease ROU/SU	0.00	0.00	0.00	0.00	0.00	0.00	251,097.99	147,782.98	126,833.99	150,000.00	150,000.00
6202	Interest Expense	343,344.28	335,702.03	322,626.62	517,767.83	659,482.06	640,745.54	618,927.95	859,958.02	1,290,950.16	1,288,021.00	1,165,431.00
7170	Debt Issuance Costs	0.00	0.00	0.00	128,847.57	0.00	0.00	20,000.00	93,280.00	111,969.50	50,000.00	300,000.00
6901	Contingency	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,410.00	85,000.00
	Total Expenses	26,823,412.93	28,343,845.51	26,986,111.20	28,275,109.83	28,839,575.07	28,970,632.85	31,848,021.80	33,519,197.31	36,922,110.27	40,183,588.18	42,717,089.00
	Change in Net Position	1,563,106.30	(1,737,460.31)	1,008,708.69	785,911.32	(3,992,024.60)	(2,799,667.68)	(3,041,076.13)	(2,766,813.95)	7,277,651.53	3,420,769.82	2,155,184.00

Administration
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
	Grant Revenue											
4183	NY State Grants	6,690.00	0.00	5,175.00	8,916.25	5,851.25	3,952.50	8,945.00	(257.50)	0.00	0.00	0.00
	Total Grant Revenue	**6,690.00**	**0.00**	**5,175.00**	**8,916.25**	**5,851.25**	**3,952.50**	**8,945.00**	**(257.50)**	**0.00**	**0.00**	**0.00**
	Other Income											
4164	Miscellaneous	112,829.61	145,898.80	169,865.86	192,300.65	191,828.79	197,541.54	151,309.57	228,500.00	307,200.00	396,500.00	388,500.00
	Total Other Income	**112,829.61**	**145,898.80**	**169,865.86**	**192,300.65**	**191,828.79**	**197,541.54**	**151,309.57**	**228,500.00**	**307,200.00**	**396,500.00**	**388,500.00**
4201	**Gain on Sale of Assets**	**37,551.84**	**23,100.00**	**49,163.68**	**34,266.40**	**19,432.75**	**5,300.00**	**36,211.46**	**83,105.82**	**151,100.00**	**50,000.00**	**118,000.00**
	Interest Income											
4102	Investment Interest Income	182,432.87	215,924.56	310,346.81	302,999.95	115,152.82	81,065.19	155,353.26	290,117.12	347,585.18	354,667.00	367,743.00
4202 + 42	Mark to Market Adjustment	(114,133.01)	(76,561.41)	94,113.50	87,766.80	(1,821.42)	(72,695.00)	(6,605.24)	48,006.90	21,012.91	0.00	0.00
	Total Interest Income	**68,299.86**	**139,363.15**	**404,460.31**	**390,766.75**	**113,331.40**	**8,370.19**	**148,748.02**	**338,124.02**	**368,598.09**	**354,667.00**	**367,743.00**
	Total Income	**225,371.31**	**308,361.95**	**628,664.85**	**626,250.05**	**330,444.19**	**215,164.23**	**345,214.05**	**649,472.34**	**826,898.09**	**801,167.00**	**874,243.00**
	Salaries											
	Administrative Wages	47,132.28	49,912.79	850,999.68	1,133,338.47	1,153,045.89	1,182,517.09	1,272,628.99	1,321,978.45	1,402,173.46	1,448,751.00	1,487,030.00
	Engineering Wages	0.00	0.00	0.00	0.00	1,233.77	0.00	0.00	211.86	0.00	0.00	0.00
	Telecom Wages	0.00	0.00	0.00	0.00	0.00	0.00	7,131.31	2,719.54	0.00	0.00	0.00
	MMF Wages	0.00	0.00	0.00	0.00	0.00	0.00	1,007.13	0.00	0.00	0.00	0.00
	WQ Wages	69.28	0.00	0.00	813.31	0.00	0.00	0.00	0.00	0.00	0.00	2,559.00
5002 - 50	Overtime Wages	93.29	149.00	541.76	876.63	22.36	428.95	645.77	502.35	3,136.50	1,750.00	1,750.00
	Total Salaries	**47,294.85**	**50,061.79**	**851,541.44**	**1,135,028.41**	**1,154,302.02**	**1,182,946.04**	**1,281,413.20**	**1,325,412.20**	**1,405,309.96**	**1,450,501.00**	**1,491,339.00**
	Fringe Benefits											
5031 - 50	FICA Expense	3,221.97	3,399.65	58,503.82	75,927.52	82,633.13	82,039.66	87,977.58	93,079.17	103,860.50	105,959.00	109,277.00
5032 - 50	Pension Expense	10,477.51	9,899.49	114,602.92	162,517.64	309,626.32	70,567.53	19,305.30	252,156.73	238,180.90	193,962.00	215,930.00
5038 - 50	VDC Expense	0.00	0.00	0.00	0.00	0.00	13,160.64	8,295.72	8,518.60	9,030.42	9,453.00	9,854.00
5033 + 5(	Health Insurance	650.00	600.00	71,594.40	123,701.58	107,815.20	118,178.49	117,437.27	190,659.41	197,041.60	177,835.00	166,531.00
5041 + 5(	Retiree Health Insurance	54,609.12	47,399.91	53,275.34	59,297.81	67,705.02	74,048.52	104,701.66	94,998.56	126,696.77	135,750.00	150,016.00
5034 + 5(	Workers Comp	138.97	122.23	1,789.73	3,379.30	1,485.30	1,760.75	1,500.84	1,416.88	670.82	1,860.00	2,052.00
5035 - 50	Disability Insurance	8.13	8.49	708.82	891.78	1,011.56	2,695.77	3,149.51	3,629.30	4,425.03	4,396.00	4,509.00
5036	Unemployment	797.50	0.00	0.00	0.00	6,592.94	0.00	19,727.94	4,540.00	20,051.58	16,387.00	16,000.00
5042 - 50	Post Retire Overhead	2,033.60	2,136.46	75,466.33	(30,397.60)	(62,244.64)	(55,398.36)	(81,637.48)	(147,860.54)	(79,018.65)	80,953.00	79,274.00
5051	Benefit Admin. Fees	7,886.36	8,378.68	9,603.12	9,585.55	10,391.17	12,136.48	8,732.75	8,918.87	11,134.56	11,440.00	12,370.00
5054	Employee Physicals & Screeni	554.00	304.25	22.00	1,141.25	1,738.00	547.75	897.00	1,425.50	0.00	660.00	420.00
	Total Fringe Benefits	**80,377.16**	**72,249.16**	**385,566.48**	**406,044.83**	**526,754.00**	**319,737.23**	**290,088.09**	**511,482.48**	**632,073.53**	**738,655.00**	**766,233.00**
	Operations & Maintenance											

Administration

Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
5134	Maintenance Contracts	6,395.51	3,087.51	2,587.30	2,132.57	1,070.52	2,269.43	2,211.99	1,783.98	1,827.00	2,200.00	2,220.00
5403	Safety Equipment & Supplies	3,883.77	5,029.88	6,892.65	3,650.49	13,957.00	5,470.13	6,399.50	4,266.58	2,508.70	3,796.00	4,350.00
5704	O&M Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.63	0.00	0.00
	Total O & M	**10,279.28**	**8,117.39**	**9,479.95**	**5,783.06**	**15,027.52**	**7,739.56**	**8,611.49**	**6,050.56**	**4,361.33**	**5,996.00**	**6,570.00**
	Office & Administrative											
5053	Misc Employee Costs	4,942.86	5,495.00	9,371.47	4,934.93	4,767.81	3,176.60	8,791.96	4,476.22	3,703.03	5,779.00	5,604.00
5102	Office Rent	55,530.74	55,653.05	68,348.80	74,216.84	108,150.80	121,901.95	120,032.43	119,187.10	119,940.00	119,940.00	117,060.00
5103	Lease ROU	0.00	0.00	0.00	0.00	0.00	0.00	(262,186.08)	(119,187.00)	(119,939.00)	(119,000.00)	(119,000.00)
6203	Interest Expense, Lease ROU	0.00	0.00	0.00	0.00	0.00	0.00	10,911.21	2,873.20	11,697.00	3,000.00	3,000.00
5104	Office Supplies	8,436.41	8,919.93	5,253.65	8,311.19	9,933.33	5,895.00	5,559.79	6,950.71	6,620.12	7,000.00	7,000.00
5110	Postage & Shipping	5,161.69	5,167.06	5,424.97	5,211.02	5,218.26	6,624.00	3,941.90	4,964.39	6,882.99	5,600.00	5,600.00
5112	Telephone	2,622.37	2,735.65	3,022.73	3,656.44	2,907.13	3,429.55	3,511.71	901.48	0.00	880.00	867.00
5114	Cellular Services	1,411.61	1,826.81	2,320.00	4,328.14	5,498.57	5,029.35	5,231.80	5,193.28	5,207.36	5,400.00	5,000.00
5118	Other Communications	7,382.42	7,315.09	8,089.39	8,003.76	9,392.82	9,042.45	10,381.79	8,780.82	8,225.36	16,300.00	16,300.00
5120	Dues & Subscriptions	3,343.60	4,049.20	4,393.20	4,844.48	3,075.00	2,045.08	4,217.08	6,664.04	6,985.74	7,200.00	7,500.00
5122	Public Info & Advertising	1,054.59	493.74	1,708.67	3,677.34	8,991.73	2,546.52	4,397.22	8,315.00	23,481.50	28,000.00	19,000.00
5123	Promotional Materials	1,595.00	4,951.54	2,939.25	2,327.01	0.00	1,583.78	3,554.38	3,949.48	16,188.62	12,000.00	6,500.00
5130	Office Equipment	5,532.45	12,151.64	0.00	6,079.67	3,966.54	10,000.38	20,498.70	4,884.53	8,480.13	8,613.00	5,000.00
5170	Other Office Expenses	6,082.00	3,531.69	420.00	1,075.10	986.20	3,520.86	1,049.77	661.92	1,235.17	1,236.00	1,500.00
5173	Credit Card Processing Fees	0.00	0.00	836.17	623.59	523.60	523.60	81.60	0.00	0.00	0.00	0.00
5202	Employee Mileage Reimburser	4,055.20	4,902.73	3,396.84	4,821.13	1,040.84	1,948.24	4,827.90	6,184.92	7,995.18	7,000.00	8,000.00
5204	Empl. Meals & Incidental	1,511.37	1,259.51	384.37	1,697.23	0.00	42.00	1,579.92	554.14	237.00	500.00	500.00
5206	Empl. Lodging	2,654.00	2,646.91	1,286.00	3,102.00	0.00	0.00	0.00	196.00	796.00	500.00	500.00
5270	Travel & Meeting Expense	2,492.45	2,508.72	1,689.34	2,664.83	2,270.10	3,388.00	2,906.60	3,443.87	2,737.74	4,550.00	4,550.00
5312	Continuing Education	0.00	0.00	0.00	0.00	0.00	0.00	582.00	0.00	0.00	0.00	1,800.00
5370	Training & Development	9,704.00	7,201.00	10,704.81	13,870.30	3,662.65	5,158.65	1,231.14	8,148.24	3,522.20	13,742.50	19,800.00
5402	Employee Uniforms	678.00	822.00	168.00	981.09	1,143.00	1,084.86	704.96	1,380.98	1,155.00	1,500.00	1,600.00
5404	Safety Training	0.00	0.00	0.00	0.00	5.95	7,020.00	8,352.85	13,806.25	10,161.50	13,727.50	13,664.00
5508	Cleaning Services	3,640.00	3,810.00	3,640.00	3,880.00	9,650.00	11,440.00	10,710.00	10,920.00	10,920.00	12,120.00	0.00
6102	Board Member Travel & Exper	819.44	641.18	827.44	650.84	876.65	646.35	93.60	135.88	0.00	500.00	500.00
6104	Sponsorships	1,000.00	3,284.00	3,080.00	8,982.00	2,000.00	5,000.00	4,750.00	1,470.00	1,550.00	2,250.00	2,250.00
	Total Office & Admin	**129,650.20**	**139,366.45**	**137,305.10**	**167,938.93**	**184,060.98**	**211,047.22**	**(24,285.77)**	**104,855.45**	**137,782.64**	**158,338.00**	**134,095.00**
	Professional Fees											
5924	Legal	15,504.03	16,995.39	33,862.06	23,857.20	59,208.75	27,352.50	23,904.00	28,746.25	32,713.75	35,600.00	30,000.00
5926	Investment Banking Fees	7,068.59	7,116.89	7,636.85	7,334.96	6,410.21	6,572.98	5,147.59	4,282.18	4,226.25	5,300.00	4,900.00
5928 + 6	Accounting Fees	34,000.00	38,500.00	34,000.00	38,900.00	37,500.00	37,700.00	34,600.00	41,627.50	51,800.00	59,400.00	61,500.00
5970	Consulting	10,750.00	10,281.00	0.00	10,161.50	72,767.09	56,745.00	13,108.00	12,612.00	21,132.00	11,640.00	39,890.00

Administration
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
	Total Professional Fees	**67,322.62**	**72,893.28**	**75,498.91**	**80,253.66**	**175,886.05**	**128,370.48**	**76,759.59**	**87,267.93**	**109,872.00**	**111,940.00**	**136,290.00**
	Automobile											
5601	Auto/Light Truck Rep. & Maint.	977.95	277.38	485.07	651.26	1,018.33	379.57	6,041.43	1,921.50	927.90	540.00	630.00
5602	Auto/Light Truck Fuel	341.09	286.74	215.66	198.85	0.00	15.88	50.67	0.00	42.08	0.00	0.00
	Total Automobile	**1,319.04**	**564.12**	**700.73**	**850.11**	**1,018.33**	**395.45**	**6,092.10**	**1,921.50**	**969.98**	**540.00**	**630.00**
	Computer											
5124	Computer Equipment	14,489.87	10,832.00	37,427.13	25,637.00	54,193.32	23,369.65	17,057.29	31,087.10	35,667.44	40,840.00	42,840.00
5126	Computer Maintenance	6,384.63	31,249.38	1,713.75	12,273.00	4,965.19	1,080.00	0.00	0.00	400.00	17,000.00	5,000.00
5127	Software Subscription Expens	0.00	0.00	0.00	0.00	0.00	0.00	0.00	(35,105.00)	(14,527.24)	(34,000.00)	(34,000.00)
5128	Programming & Software	50,501.67	47,305.65	92,098.49	103,221.79	103,408.16	145,787.87	138,096.00	148,855.49	169,321.50	215,750.00	429,446.00
5129	ECMS Expense	17,501.39	16,585.00	18,112.55	18,655.92	28,305.61	28,974.75	28,980.74	37,159.86	45,239.93	53,300.00	53,300.00
6108	Web Page Design & Maintena	7,175.87	10,059.88	2,359.88	2,359.88	2,359.88	4,800.00	2,269.90	2,000.00	2,060.00	5,460.00	5,460.00
	Total Computer	**96,053.43**	**116,031.91**	**151,711.80**	**162,147.59**	**193,232.16**	**204,012.27**	**186,403.93**	**183,997.45**	**238,161.63**	**298,350.00**	**502,046.00**
6114	**Insurance**	**16,605.58**	**18,274.17**	**17,462.94**	**17,614.61**	**18,663.11**	**18,996.75**	**18,432.44**	**19,569.36**	**20,588.71**	**21,900.00**	**26,700.00**
6190 + 61	**Admin Allocation**	**(316,250.55)**	**(416,091.92)**	**(1,675,740.19)**	**(1,985,649.29)**	**(2,170,806.33)**	**(2,104,877.09)**	**(2,051,632.37)**	**(2,254,696.00)**	**(2,558,094.75)**	**(2,505,635.00)**	**(2,812,466.00)**
6191 + 61	**Engineering Allocation**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**14.77**	**0.00**	**0.00**	**0.00**
7032	**Depreciation**	**183,982.11**	**216,299.05**	**224,925.68**	**248,337.72**	**254,175.20**	**226,395.86**	**194,086.67**	**245,639.09**	**321,377.48**	**354,300.00**	**420,400.00**
7003	**Amortization, Lease ROU/SU**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**251,097.99**	**147,782.98**	**126,533.99**	**150,000.00**	**150,000.00**
6901	**Contingency**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**25,000.00**	**30,000.00**
	Total Expenses	**316,633.72**	**277,765.40**	**178,452.84**	**238,349.63**	**352,313.04**	**194,763.77**	**237,067.36**	**379,297.77**	**438,936.50**	**809,885.00**	**851,837.00**
	Change in Net Position	**(91,262.41)**	**30,596.55**	**450,212.01**	**387,900.42**	**(21,868.85)**	**20,400.46**	**108,146.69**	**270,174.57**	**387,961.59**	**(8,718.00)**	**22,406.00**

Materials Management
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
	Customer Billings											
4001	Customer Billings	6,694,313.42	5,791,875.97	6,245,615.08	7,219,027.58	7,234,577.82	7,942,876.21	7,170,619.11	6,358,985.84	6,338,271.39	6,643,748.00	7,373,312.00
4006	Replacement Reserve Tip Inco	1,103,543.68	892,316.96	1,107,093.28	511,134.88	620,103.54	417,202.19	1,277,379.50	1,283,893.20	1,554,511.56	1,556,335.00	1,955,444.00
4007	Liner Reserve Tip Income	0.00	0.00	0.00	0.00	0.00	287,499.60	1,532,855.40	1,711,857.60	2,220,730.80	2,445,670.00	1,840,418.00
4008	Closure Reserve Tip Income	551,771.84	446,158.48	553,546.64	454,342.10	413,402.36	656,160.88	894,165.68	748,937.73	999,328.90	1,445,169.00	2,760,626.00
4012	Capital Reserve Tip Income	551,771.84	1,059,626.40	830,319.96	454,342.10	258,376.49	0.00	0.00	0.00	0.00	0.00	0.00
4013	Landfill Gas Tip Income	551,771.84	446,158.48	553,546.64	454,342.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Customer Billings	**9,453,172.62**	**8,636,136.29**	**9,290,121.60**	**9,093,188.76**	**8,526,460.21**	**9,303,738.88**	**10,875,019.69**	**10,103,674.37**	**11,112,842.65**	**12,090,922.00**	**13,929,800.00**
	Waste Diversion Revenue											
4050	RTS Revenue	0.00	0.00	0.00	0.00	0.00	89,211.54	98,543.93	0.00	0.00	0.00	0.00
4060	Recycling Revenue - Tires	0.00	0.00	0.00	0.00	153,390.72	0.00	0.00	0.00	0.00	0.00	0.00
4061	Recycling Revenue - Mattress	0.00	0.00	0.00	0.00	100,908.00	111,561.50	90,337.00	0.00	0.00	0.00	0.00
	Total Waste Diversion Reven	**0.00**	**0.00**	**0.00**	**0.00**	**254,298.72**	**200,773.04**	**188,880.93**	**0.00**	**0.00**	**0.00**	**0.00**
	Grant Revenue											
4183	NY State Grants	22,727.80	295,747.13	73,019.14	0.00	248,245.15	43,946.70	172,231.78	0.00	240,264.87	154,776.00	141,165.00
	Total Grant Revenue	**22,727.80**	**295,747.13**	**73,019.14**	**0.00**	**248,245.15**	**43,946.70**	**172,231.78**	**0.00**	**240,264.87**	**154,776.00**	**141,165.00**
	Other Income											
4164	Miscellaneous	119,856.99	18,552.30	19,516.65	50,143.61	22,266.89	7,442.13	17,855.87	6,075.38	10,771.90	3,000.00	5,000.00
4166	LFGTE Revenue	679,099.47	758,258.16	581,414.66	657,210.81	525,681.39	546,831.81	572,551.33	420,296.06	591,560.62	456,870.00	380,333.00
4167	Carbon Credit Revenue	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	866,067.65	1,084,937.00	537,100.00
4190	Recovery of Bad Debts	0.00	0.00	0.00	0.00	0.00	314.52	0.00	0.00	0.00	0.00	0.00
	Total Other Income	**798,956.46**	**776,810.46**	**600,931.31**	**707,354.42**	**547,948.28**	**554,588.46**	**590,407.20**	**426,371.44**	**1,468,400.17**	**1,544,807.00**	**922,433.00**
4201	**Gain on Sale of Assets**	**44,461.14**	**6,100.00**	**41,710.00**	**47,025.00**	**62,033.39**	**8,200.00**	**29,911.20**	**179,772.03**	**45,960.00**	**49,000.00**	**20,000.00**
4200	**Gain on Trade-In of Assets**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**83,000.00**	**480,250.41**	**70,000.00**	**300,000.00**
	Interest Income											
4106 + 41	Trustee Interest	360,382.93	257,996.41	285,843.85	375,959.79	61,628.25	11,563.33	39,255.28	74,319.02	42,520.62	32,001.00	25,913.00
4108	Reserve Interest	65,670.09	90,148.45	112,475.54	131,211.11	68,543.39	65,833.81	110,906.65	164,261.38	131,997.81	119,239.00	137,824.00
4116	Replace Reserve Interest Inco	55,166.00	82,315.65	115,189.10	123,604.30	104,868.01	52,823.67	117,923.70	240,065.01	242,527.12	84,542.00	118,147.00
4117	Liner Reserve Interest Income	0.00	0.00	0.00	0.00	0.00	17,478.34	69,069.28	192,195.88	376,233.70	170,310.00	145,279.00
4118	Closure Reserve Interest Incor	145,353.65	140,666.78	171,980.27	186,047.91	111,351.07	85,499.79	132,051.41	252,194.79	446,726.63	306,710.00	473,989.00
4119	Post Close Interest Income	149,663.97	139,638.84	156,633.68	163,850.95	71,137.45	57,354.92	56,593.45	103,009.13	173,727.03	119,276.00	175,311.00
4120	Wetlands Mitigation Interest In	23,609.66	32,406.29	37,890.62	39,965.97	19,706.23	7,868.97	3,222.30	4,047.37	6,966.31	13,108.00	13,457.00
4202 + 42	Mark to Market Adjustment	(718,901.59)	(225,216.60)	379,903.56	472,652.33	(211,331.64)	(914,547.97)	(519,072.63)	382,362.23	739,240.51	0.00	0.00
	Total Interest Income	**80,944.71**	**517,955.82**	**1,259,916.62**	**1,493,292.36**	**225,902.76**	**(616,125.14)**	**9,949.44**	**1,412,454.81**	**2,159,939.73**	**845,186.00**	**1,089,920.00**
	Total Income	**10,400,262.73**	**10,232,749.70**	**11,265,698.67**	**11,340,860.54**	**9,864,888.51**	**9,495,121.94**	**11,866,400.24**	**12,205,272.65**	**15,507,657.83**	**14,754,691.00**	**16,403,318.00**

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Materials Management
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
	Salaries											
	Administrative Wages	276,446.32	299,822.14	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Engineering Wages	114,534.43	91,539.52	111,614.53	45,616.86	127,016.90	174,139.38	196,423.63	239,650.38	247,279.38	320,986.00	333,665.00
	Telecom Wages	24,707.46	31,558.30	31,077.15	0.00	0.00	0.00	4,333.37	0.00	806.57	0.00	0.00
	Regional Development Wages	77.47	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MMF Wages	1,159,253.46	1,209,042.60	1,257,362.12	1,338,259.50	1,348,531.38	1,264,454.67	1,337,792.21	1,417,512.74	1,438,431.49	1,537,969.00	1,601,134.00
	WQ Wages	0.00	0.00	0.00	0.00	0.00	1,766.20	55.20	0.00	3,011.84	0.00	0.00
5002 - 50	Overtime Wages	23,286.32	31,121.45	33,399.06	20,081.22	21,153.47	35,220.03	93,749.86	51,874.11	71,601.56	48,489.00	52,805.00
5005	On-Call Stipend	7,500.00	7,950.00	7,800.00	7,650.00	7,800.00	7,500.00	7,800.00	7,800.00	10,250.00	16,315.00	16,315.00
	Total Salaries	**1,605,805.46**	**1,671,034.01**	**1,441,252.86**	**1,411,607.58**	**1,504,501.75**	**1,483,080.28**	**1,640,154.27**	**1,716,837.23**	**1,771,380.84**	**1,923,759.00**	**2,003,919.00**
	Fringe Benefits											
5031 - 50	FICA Expense	113,510.28	118,970.82	101,889.19	98,631.15	104,096.59	105,129.18	121,003.01	120,800.68	135,561.95	138,135.00	143,925.00
5032 - 50	Pension Expense	317,213.43	310,668.11	177,994.17	195,455.15	478,120.26	113,523.50	25,236.93	373,749.80	353,875.72	294,804.00	318,552.00
5038 - 50	VDC Expense	0.00	0.00	0.00	0.00	0.00	367.50	950.38	1,229.69	5,117.15	7,420.00	7,414.00
5033 + 5(	Health Insurance	176,888.78	185,144.36	209,286.54	238,013.50	244,879.79	220,002.90	233,980.47	247,329.55	312,260.44	334,410.00	333,630.00
5034 + 5(	Workers Comp	74,785.06	83,532.21	83,291.57	100,036.23	59,785.58	78,174.87	63,786.75	53,951.28	27,000.52	73,254.00	71,573.00
5035 - 50	Disability Insurance	1,229.26	1,249.94	1,062.38	1,079.30	889.59	4,503.16	5,632.40	6,097.29	7,220.43	7,684.00	8,427.00
5042 - 50	Post Retire Overhead	174,349.51	176,587.74	140,385.23	137,716.12	139,251.03	124,471.20	125,299.14	129,294.63	127,879.39	140,488.00	148,189.00
5054	Employee Physicals & Screeni	4,220.00	5,125.00	7,100.20	8,202.10	3,175.25	6,610.65	8,259.50	6,584.50	6,849.40	8,000.00	8,000.00
	Total Fringe Benefits	**862,196.32**	**881,278.18**	**721,009.28**	**779,133.55**	**1,030,198.09**	**652,782.96**	**584,148.58**	**939,037.42**	**975,765.00**	**1,004,195.00**	**1,039,710.00**
	Operations & Maintenance											
5062	Third Party Temporary - O&M	18,033.78	18,657.42	17,526.60	34,898.43	0.00	0.00	18,506.88	7,656.12	0.00	0.00	0.00
5403	Safety Equipment & Supplies	12,211.28	11,875.75	11,874.05	10,679.78	10,409.98	14,594.27	6,709.51	13,806.43	28,147.55	30,000.00	30,000.00
5702	Large Equipment Parts	86,474.99	93,366.55	84,147.36	84,352.14	92,926.39	115,059.31	105,520.48	105,527.40	104,304.87	110,600.00	98,000.00
5703	Small Equipment	29,619.81	29,673.56	21,332.71	13,198.90	15,397.95	3,381.26	21,176.76	25,449.85	7,200.37	14,000.00	15,000.00
5704	O&M Supplies	14,080.70	19,638.23	11,823.67	13,927.00	10,320.69	15,335.39	17,515.36	15,194.31	14,227.06	21,000.00	23,000.00
5708	Fuels	150,760.54	205,141.08	234,408.47	214,111.53	158,281.36	296,470.09	470,504.15	320,253.65	271,016.20	346,037.00	330,000.00
5710	Lubricants	17,407.97	15,138.23	11,209.22	9,044.37	7,789.25	11,526.02	12,969.79	13,253.53	14,320.94	14,000.00	16,000.00
5712	Purchased Maintenance & Re|	38,701.31	71,304.95	53,903.29	89,927.55	74,590.76	63,953.40	83,290.13	83,633.89	67,905.32	75,063.00	65,000.00
5716	Equipment Rental	495.00	5,469.48	8,778.00	6,329.10	0.00	14,933.34	0.00	0.00	3,079.50	5,900.00	15,000.00
5718	Tires	12,393.08	15,284.48	19,128.26	33,519.22	10,631.87	14,039.30	17,419.88	24,563.55	22,133.53	30,000.00	30,000.00
5770	Other Tool, Equip & O&M	1,979.24	1,999.64	2,467.18	2,499.61	2,493.59	3,245.99	3,680.44	70,684.39	3,064.99	5,000.00	5,000.00
5815	Chemicals	30,736.71	15,418.20	6,490.04	16,969.55	6,077.24	8,274.46	12,197.48	6,557.40	2,843.95	6,000.00	5,000.00
5818	Leachate System Expense	0.00	0.00	0.00	0.00	5,512.57	14,775.50	4,849.40	10,013.92	13,270.94	27,000.00	25,500.00
5820	LFG Maintenance	47,634.34	50,752.63	73,306.64	65,440.49	32,755.63	54,052.37	41,186.87	44,156.19	24,041.67	75,400.00	69,400.00
5870	Natural Habitat Enhancements	0.00	0.00	0.00	0.00	0.00	47,676.00	52,071.56	52,396.14	121,756.20	41,430.00	112,300.00
5932	Monitoring & Testing	94,263.58	90,541.81	94,290.06	114,077.01	101,294.07	161,473.91	130,209.48	170,078.06	257,758.98	233,097.00	236,600.00

Materials Management
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
6008	Contract Hauling	23,037.50	21,565.00	26,528.75	12,065.00	19,617.50	918.00	1,000.00	1,032.50	0.00	5,000.00	5,000.00
	Total O & M	**577,829.83**	**665,827.01**	**677,214.30**	**721,039.68**	**548,098.85**	**839,708.61**	**998,808.17**	**964,257.33**	**955,072.07**	**1,039,527.00**	**1,080,800.00**
	Recycling Transfer Station											
5001-20-(	Material Reprocessing Wages	0.00	0.00	0.00	66,144.00	147,843.04	186,106.63	71,106.25	0.00	0.00	0.00	0.00
5002-20-(	Material Reprocessing OT	0.00	0.00	0.00	464.58	7,177.30	11,223.84	17,452.07	0.00	0.00	0.00	0.00
5031-20-(	FICA Expense	0.00	0.00	0.00	4,767.10	11,186.95	13,764.01	5,728.52	0.00	0.00	0.00	0.00
5032-20-(	Pension Expense	0.00	0.00	0.00	5,709.87	15,851.04	24,441.72	9,269.85	0.00	0.00	0.00	0.00
5033-20-(	Health Insurance	0.00	0.00	0.00	12,978.28	14,789.23	21,708.96	9,885.33	0.00	0.00	0.00	0.00
5034-20-(	Workers Comp	0.00	0.00	0.00	7,507.88	13,793.59	15,974.47	5,974.76	0.00	0.00	0.00	0.00
5035-20-(	Disability Insurance	0.00	0.00	0.00	0.00	154.72	413.12	633.77	0.00	0.00	0.00	0.00
5042-20-(	Post Retire Overhead	0.00	0.00	0.00	8,987.00	18,625.35	21,077.25	7,422.00	0.00	0.00	0.00	0.00
6300	RTS -Safety Equipment & Sup	0.00	0.00	0.00	1,853.43	2,222.10	2,020.63	1,039.59	0.00	0.00	0.00	0.00
6305	RTS - Large Equipment Parts	0.00	0.00	0.00	3,522.38	5,758.87	3,893.17	4,988.43	0.00	0.00	0.00	0.00
6310	RTS - Small Equipment	0.00	0.00	0.00	6,130.99	3,898.96	670.83	0.00	0.00	0.00	0.00	0.00
6315	RTS - O&M Supplies	0.00	0.00	0.00	10,502.05	3,519.12	1,238.14	57.98	0.00	0.00	0.00	0.00
6320	RTS - Fuels	0.00	0.00	0.00	2,287.67	5,453.91	5,752.00	4,945.41	0.00	0.00	0.00	0.00
6325	RTS - Purchased Maintenance	0.00	0.00	0.00	4,936.81	5,735.40	5,053.71	219.00	0.00	0.00	0.00	0.00
6329	RTS - Disposal Costs	0.00	0.00	0.00	0.00	158.54	0.00	0.00	0.00	0.00	0.00	0.00
6330	RTS - Contract Hauling	0.00	0.00	0.00	0.00	89,945.00	11,572.50	6,171.50	0.00	0.00	0.00	0.00
6335	RTS - Office Supplies	0.00	0.00	0.00	128.62	297.27	233.55	0.00	0.00	0.00	0.00	0.00
6345	RTS - Other Communications	0.00	0.00	0.00	374.91	1,831.24	1,639.60	1,516.51	0.00	0.00	0.00	0.00
6360	RTS - Employee Uniforms	0.00	0.00	0.00	368.24	1,152.07	1,438.98	434.52	0.00	0.00	0.00	0.00
6365	RTS - Gas & Electric	0.00	0.00	0.00	3,120.48	4,225.67	10,218.91	5,402.08	0.00	0.00	0.00	0.00
6370	RTS - Propane	0.00	0.00	0.00	4,425.57	5,215.68	8,255.43	2,279.68	0.00	0.00	0.00	0.00
6375	RTS - Building Supplies	0.00	0.00	0.00	1,387.35	199.99	67.46	0.00	0.00	0.00	0.00	0.00
6380	RTS - Site Supplies	0.00	0.00	0.00	706.59	55.66	0.00	741.42	0.00	0.00	0.00	0.00
6385	RTS - Building Maintenance &	0.00	0.00	0.00	1,688.07	1,665.87	0.00	0.00	0.00	0.00	0.00	0.00
6390	RTS - Site Maintenance & Rep	0.00	0.00	0.00	3,020.59	470.00	2,360.00	1,350.45	0.00	0.00	0.00	0.00
6395	RTS - Auto/Light Truck Rep. &	0.00	0.00	0.00	450.00	0.00	0.00	575.00	0.00	0.00	0.00	0.00
6400	RTS - Auto/Light Truck Fuel	0.00	0.00	0.00	0.00	383.98	573.73	312.11	0.00	0.00	0.00	0.00
	Total Recycling Transfer Sta	**0.00**	**0.00**	**0.00**	**151,462.46**	**361,610.55**	**349,698.64**	**157,506.23**	**0.00**	**0.00**	**0.00**	**0.00**
	Waste Diversion											
5125	Promotional Materials - RRR	57,558.24	55,024.60	25,396.88	50,463.18	31,934.45	52,350.30	8,488.50	6,972.63	29,954.36	42,000.00	46,350.00
6009	Household Hazardous Waste	54,745.32	57,795.30	68,422.72	66,479.75	58,466.60	75,498.80	128,389.84	146,424.69	150,468.98	240,800.00	264,880.00
6011	Recycling Incentive	27,135.85	26,400.70	49,019.45	64,894.10	54,593.40	56,589.30	57,852.50	0.00	0.00	0.00	0.00
6012	Recycling Incentive-County Ca	0.00	310,533.85	0.00	337,679.93	312,972.50	130,604.57	0.00	0.00	0.00	0.00	0.00
6013	CRT Recycling	145,245.45	112,449.40	95,782.40	104,398.17	46,177.96	0.00	0.00	0.00	0.00	0.00	0.00
6017	Book Debinding	0.00	6,000.00	6,086.31	5,369.63	3,231.51	3,060.00	7,500.00	7,500.00	7,750.00	7,750.00	8,000.00

Materials Management
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
6018	Mattress Recycling - All Counti	0.00	0.00	42,494.00	171,825.00	312,963.00	363,346.70	393,471.10	388,472.40	0.00	0.00	0.00
6019	Fort Drum - Public Partnership	0.00	18,262.36	17,308.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6020	Waste Audit	0.00	0.00	0.00	34,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
6021	Regional Tire Recycling	0.00	0.00	0.00	53,393.76	147,813.64	0.00	0.00	0.00	0.00	0.00	0.00
	Total Waste Diversion	**284,684.86**	**586,466.21**	**304,510.56**	**888,503.52**	**968,153.06**	**681,449.67**	**595,701.94**	**549,369.72**	**188,173.34**	**290,550.00**	**319,230.00**
6002	**Sewage Treatment**	**283,333.24**	**391,618.80**	**339,155.36**	**335,294.80**	**220,389.66**	**322,478.14**	**459,763.35**	**566,241.74**	**498,440.10**	**502,700.00**	**600,000.00**
6016 + 4	**Closure & Post Closure Care**	**846,789.46**	**640,861.62**	**1,037,920.58**	**851,891.25**	**723,478.00**	**798,347.34**	**1,276,972.24**	**1,266,768.14**	**1,788,558.09**	**2,040,129.00**	**3,584,766.00**
6006	**Host Community Benefits**	**884,301.09**	**735,924.92**	**928,647.88**	**772,063.15**	**719,411.08**	**795,855.61**	**966,011.98**	**854,815.16**	**907,745.15**	**940,685.00**	**1,008,586.00**
6007	**LFGTE Revenue Sharing**	**0.00**	**9,197.36**	**0.00**	**0.00**	**0.00**	**37,809.53**	**55,612.78**	**2,239.06**	**53,411.32**	**0.00**	**8,723.00**
	Office & Administrative											
5053	Misc Employee Costs	431.20	1,083.00	582.23	751.99	0.00	0.00	1,360.70	3,444.21	371.26	1,500.00	1,500.00
5104	Office Supplies	3,530.36	2,710.83	2,850.59	1,367.02	2,983.43	3,597.14	4,377.01	3,625.60	4,636.86	5,000.00	5,000.00
5112	Telephone	6,388.13	6,560.51	6,837.33	7,537.05	7,397.32	7,691.05	7,443.77	5,661.58	6,137.35	5,072.00	4,933.00
5114	Cellular Services	6,810.00	6,845.25	7,624.72	6,932.37	7,206.66	6,882.07	8,498.49	10,788.76	11,459.85	11,600.00	14,300.00
5120	Dues & Subscriptions	2,534.95	1,836.60	1,539.00	1,981.99	1,461.50	2,839.00	2,251.00	1,970.00	3,828.08	3,800.00	5,000.00
5122	Public Info & Advertising	1,839.13	2,801.97	3,226.52	1,333.72	1,035.75	1,229.85	10,122.39	1,089.45	0.00	0.00	0.00
5123	Promotional Materials	8.10	5,972.59	6,819.68	5,187.79	3,310.00	0.00	1,822.08	8,471.56	0.00	5,300.00	0.00
5130	Office Equipment	395.00	56.91	0.00	210.67	1,484.08	787.33	4,786.86	654.63	866.00	4,000.00	4,000.00
5132	Office Equip Maintenance	540.00	540.00	0.00	529.20	529.20	568.32	648.06	617.76	666.09	1,200.00	1,200.00
5202	Employee Mileage Reimburser	2,314.96	1,351.90	1,433.30	1,011.26	668.49	6,421.98	3,859.62	4,736.92	7,166.60	7,500.00	7,000.00
5204	Empl. Meals & Incidental	598.80	290.08	93.83	35.47	0.00	140.13	251.00	323.21	1,050.34	2,200.00	1,000.00
5206	Empl. Lodging	3,476.84	3,488.57	2,633.20	1,894.00	0.00	357.00	1,471.08	1,302.84	1,885.30	3,500.00	4,500.00
5270	Travel & Meeting Expense	0.00	0.00	9.00	0.00	0.00	0.00	0.00	0.00	42.91	0.00	0.00
5312	Continuing Education	0.00	0.00	0.00	0.00	0.00	3,535.00	350.00	0.00	0.00	15,000.00	13,000.00
5370	Training & Development	3,929.00	6,906.85	5,358.23	2,090.41	300.00	8,245.50	3,130.00	5,134.26	21,983.50	22,850.00	12,000.00
5402	Employee Uniforms	15,391.84	13,751.95	10,781.71	13,806.50	11,467.43	11,726.70	13,957.88	14,829.65	23,199.33	22,939.00	15,000.00
5508	Cleaning Services	4,625.00	9,225.00	10,657.50	9,540.00	12,400.00	12,320.00	12,860.60	12,545.00	0.00	0.00	0.00
5570	Public Work Enforcement Fee	0.00	0.00	0.00	0.00	0.00	0.00	829.14	1,544.80	1,586.99	25,740.00	5,414.00
6210	Trustee Fees	9,926.60	9,026.60	6,766.20	3,500.00	7,000.00	7,000.00	7,000.00	7,000.00	7,000.00	7,500.00	7,500.00
	Total Office & Admin	**62,739.91**	**72,448.61**	**67,213.04**	**57,709.44**	**57,243.86**	**73,341.07**	**85,019.68**	**83,740.23**	**91,880.46**	**144,701.00**	**101,347.00**
	Utilities											
5802	Gas & Electric	39,487.83	39,683.29	38,036.28	34,773.66	38,186.54	49,881.46	48,988.22	44,485.12	58,824.46	73,000.00	75,000.00
5803	Propane	18,113.51	24,217.32	21,854.09	16,366.84	19,088.30	35,417.35	25,699.55	19,302.78	28,980.43	38,000.00	40,000.00
	Total Utilities	**57,601.34**	**63,900.61**	**59,890.37**	**51,140.50**	**57,274.84**	**85,298.81**	**74,687.77**	**63,787.90**	**87,804.89**	**111,000.00**	**115,000.00**
	Materials & Supplies											
5806	Building Supplies	5,251.80	4,898.99	3,297.70	3,531.01	3,465.56	4,862.84	3,769.30	3,815.19	5,286.10	9,000.00	7,600.00

Materials Management
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
5810	Site Supplies	19,869.79	31,580.89	34,694.60	13,356.26	5,158.07	25,990.46	23,439.83	28,990.58	26,791.34	38,000.00	40,000.00
5824	Sand, Gravel & Stone	149,096.67	174,466.26	199,892.60	195,500.03	199,992.43	219,838.49	252,394.05	249,579.40	255,008.80	250,000.00	255,000.00
5826	Seed & Mulch	21,957.43	26,094.04	22,840.00	27,262.90	21,361.00	36,228.00	40,812.60	36,069.25	25,576.00	24,550.00	37,500.00
	Total Materials & Supplies	**196,175.69**	**237,040.18**	**260,724.90**	**239,650.20**	**229,977.06**	**286,919.79**	**320,415.78**	**318,454.42**	**312,662.24**	**321,550.00**	**340,100.00**
	Professional Fees											
5924	Legal	4,860.77	3,433.50	780.00	2,550.00	4,168.75	4,798.75	9,311.20	691.25	3,456.25	7,500.00	7,500.00
5926	Investment Banking Fees	13,874.28	14,324.96	14,714.17	14,974.87	17,089.17	17,529.52	18,440.81	18,854.55	18,859.10	27,235.00	22,240.00
5970	Consulting	3,000.00	2,635.00	2,635.00	180.00	2,245.00	40,998.22	12,589.00	51,999.99	5,303.50	23,000.00	30,000.00
5971	Carbon Credit Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	143,701.28	222,396.00	132,000.00
	Total Professional Fees	**21,735.05**	**20,393.46**	**18,129.17**	**17,704.87**	**23,502.92**	**63,326.49**	**40,341.01**	**71,545.79**	**171,320.13**	**280,131.00**	**191,740.00**
	Repairs & Maintenance											
5804	Building Maintenance & Repai	16,315.07	20,032.51	23,629.17	22,771.36	21,091.25	10,891.94	11,922.84	11,868.13	7,592.80	21,150.00	21,000.00
	Total Repairs & Maintenance	**16,315.07**	**20,032.51**	**23,629.17**	**22,771.36**	**21,091.25**	**10,891.94**	**11,922.84**	**11,868.13**	**7,592.80**	**21,150.00**	**21,000.00**
	Automobile											
5601	Auto/Light Truck Rep. & Maint.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,091.84	10,000.00	10,000.00
5603	Auto/Light Truck Rental/Lease	20,286.35	28,350.23	31,743.84	23,399.96	17,199.96	10,100.00	4,200.00	17,400.00	20,000.00	63,900.00	67,200.00
	Total Automobile	**20,286.35**	**28,350.23**	**31,743.84**	**23,399.96**	**17,199.96**	**10,100.00**	**4,200.00**	**17,400.00**	**25,091.84**	**73,900.00**	**77,200.00**
	Computer											
5124	Computer Equipment	7,985.47	6,080.61	1,762.53	8,116.28	9,635.25	18,511.67	7,564.42	4,510.84	10,916.51	13,400.00	11,000.00
5128	Programming & Software	10,485.74	4,834.62	15,053.93	5,039.84	5,239.06	5,296.85	7,052.14	9,316.61	7,359.61	14,725.00	18,000.00
6108	Web Page Design & Maintena	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Computer	**20,971.21**	**10,915.23**	**16,816.46**	**13,156.12**	**14,874.31**	**23,808.52**	**14,616.56**	**13,827.45**	**18,276.12**	**28,125.00**	**29,000.00**
6122	**Bad Debt Expense**	**0.00**	**0.00**	**12,112.35**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
6114	**Insurance**	**142,571.68**	**149,906.03**	**153,519.64**	**171,307.63**	**179,538.63**	**180,341.22**	**224,918.79**	**246,991.20**	**275,675.03**	**304,100.00**	**300,900.00**
6190 + 61	**Admin Allocation**	**112,277.31**	**145,982.37**	**702,056.51**	**784,408.75**	**844,299.87**	**875,834.65**	**868,712.52**	**930,846.34**	**1,037,037.64**	**974,568.00**	**1,052,142.00**
6191 + 61	**Engineering Allocation**	**27,748.58**	**26,709.39**	**31,394.55**	**19,175.02**	**29,918.32**	**29,912.74**	**32,425.92**	**43,066.19**	**47,794.26**	**61,178.00**	**59,740.00**
6208	**NYS Administrative Assessn**	**48,537.00**	**50,876.00**	**49,605.00**	**50,941.00**	**49,900.00**	**49,900.00**	**47,887.00**	**51,262.00**	**52,792.00**	**54,220.00**	**49,898.00**
8901 + 5(	**Water Quality Allocation**	**0.00**	**0.00**	**0.00**	**23.03**	**41.44**	**392.83**	**59.19**	**0.00**	**1,592.30**	**0.00**	**0.00**
7032	**Depreciation**	**5,142,510.32**	**5,616,791.61**	**4,263,466.41**	**3,914,217.22**	**3,080,866.42**	**4,218,072.45**	**5,157,995.95**	**5,197,003.78**	**5,592,499.82**	**5,965,100.00**	**6,015,000.00**
6202	**Interest Expense**	**267,664.72**	**269,080.67**	**258,319.74**	**453,588.02**	**600,079.00**	**583,939.41**	**564,820.67**	**544,834.73**	**522,543.06**	**558,369.00**	**533,169.00**
7170	**Debt Issuance Costs**	**0.00**	**0.00**	**0.00**	**128,847.57**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**250,000.00**
6901	**Contingency**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**30,000.00**
	Total Expenses	**11,482,074.49**	**12,294,635.01**	**11,398,331.97**	**11,859,036.68**	**11,281,648.92**	**12,453,290.70**	**14,182,703.22**	**14,454,193.96**	**15,383,108.50**	**16,639,637.00**	**18,811,970.00**
	Change in Net Position	**(1,081,811.76)**	**(2,061,885.31)**	**(132,633.30)**	**(518,176.14)**	**(1,416,760.41)**	**(2,958,168.76)**	**(2,316,302.98)**	**(2,248,921.31)**	**124,549.33**	**(1,884,946.00)**	**(2,408,652.00)**

Telecommunications
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
	Customer Billings											
4001	Customer Billings	5,575,997.06	5,776,105.48	5,842,465.49	5,903,569.24	5,781,235.95	5,609,952.58	5,595,511.77	5,686,131.40	5,596,312.56	5,451,223.00	5,508,351.00
4004	Dark Fiber Billings	64,410.00	64,410.00	128,896.68	541,561.92	494,356.87	560,768.33	664,650.61	883,286.74	871,556.44	766,725.00	1,057,513.00
	Total Customer Billings	**5,640,407.06**	**5,840,515.48**	**5,971,362.17**	**6,445,131.16**	**6,275,592.82**	**6,170,720.91**	**6,260,162.38**	**6,569,418.14**	**6,467,869.00**	**6,217,948.00**	**6,565,864.00**
	Grant Revenue											
4181	Federal Grant Income	0.00	0.00	0.00	0.00	0.00	0.00	222,313.84	36,136.75	4,256,158.04	6,500,000.00	6,000,000.00
4183	NY State Grants	2,222,000.00	0.00	100,000.00	0.00	0.00	0.00	720,330.54	1,355,585.44	168,959.79	280,000.00	0.00
	Total Grant Revenue	**2,222,000.00**	**0.00**	**100,000.00**	**0.00**	**0.00**	**0.00**	**942,644.38**	**1,391,722.19**	**4,425,117.83**	**6,780,000.00**	**6,000,000.00**
	Other Income											
4164	Miscellaneous	57,076.19	57,320.58	51,594.67	58,051.63	16,498.40	7,191.16	9,884.03	9,990.08	8,318.38	12,000.00	12,000.00
	Total Other Income	**57,076.19**	**57,320.58**	**51,594.67**	**58,051.63**	**16,498.40**	**7,191.16**	**9,884.03**	**9,990.08**	**8,318.38**	**12,000.00**	**12,000.00**
4201	**Gain on Sale of Assets**	**138.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**(29,664.16)**	**0.00**	**0.00**
	Interest Income											
4102	Investment Interest Income	4,772.37	4,754.55	2,954.29	38,672.95	19,353.11	9,970.99	25,293.08	82,433.09	104,522.00	73,188.00	92,278.00
4108	Reserve Interest	174,237.48	162,805.01	183,088.28	232,789.01	94,383.65	52,306.86	120,928.57	254,887.59	356,590.70	294,120.00	237,949.00
4202 + 42	Mark to Market Adjustment	(171,653.02)	(49,292.22)	65,245.33	119,234.09	(11,976.25)	(14,395.00)	(9,109.85)	50,334.86	2,260.86	0.00	0.00
	Total Interest Income	**7,356.83**	**118,267.34**	**251,287.90**	**390,696.05**	**101,760.51**	**47,882.85**	**137,111.80**	**387,655.54**	**463,373.56**	**367,308.00**	**330,227.00**
	Total Income	**7,926,978.08**	**6,016,103.40**	**6,374,244.74**	**6,893,878.84**	**6,393,851.73**	**6,225,794.92**	**7,349,802.59**	**8,358,785.95**	**11,335,014.61**	**13,377,256.00**	**12,908,091.00**
	Salaries											
	Administrative Wages	222,240.82	244,698.54	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Engineering Wages	27,452.78	13,074.67	32,148.16	26,749.74	33,855.63	43,048.13	39,200.63	83,696.97	114,651.61	112,019.00	424,500.00
	Telecom Wages	913,863.38	997,505.20	1,208,063.64	1,151,172.70	1,223,231.92	1,212,596.42	1,415,096.35	1,422,570.57	1,524,412.03	1,493,614.00	1,248,686.00
	Regional Development Wages	77.47	0.00	0.00	0.00	0.00	0.00	0.00	3,298.14	10,554.79	5,477.00	5,710.00
	MMF Wages	0.00	0.00	0.00	0.00	2,802.61	16,434.92	354.24	1,122.58	0.00	0.00	0.00
	WQ Wages	0.00	0.00	69.63	0.00	0.00	0.00	0.00	0.00	58.61	0.00	32,544.00
5002 - 50	Overtime Wages	1,040.98	2,389.78	2,228.90	2,376.15	1,630.14	1,658.86	2,307.89	1,399.97	298.50	5,460.00	5,460.00
5005	On-Call Stipend	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,315.00	16,315.00
	Total Salaries	**1,164,675.43**	**1,257,668.19**	**1,242,510.33**	**1,180,298.59**	**1,261,520.30**	**1,273,738.33**	**1,456,959.11**	**1,512,088.23**	**1,649,975.54**	**1,632,885.00**	**1,733,215.00**
	Fringe Benefits											
5031 - 50	FICA Expense	83,095.67	91,639.50	90,341.28	86,810.21	90,975.14	93,102.14	105,305.35	108,580.91	129,066.40	118,734.00	125,929.00
5032 - 50	Pension Expense	228,661.07	234,613.09	145,923.69	160,747.56	366,451.03	103,186.45	28,216.01	322,089.26	318,915.31	253,182.00	278,932.00
5038 - 50	VDC Expense	0.00	0.00	0.00	0.00	0.00	0.00	279.75	619.71	1,575.36	1,312.00	1,661.00
5033 + 5(	Health Insurance	67,609.37	75,064.95	87,304.55	90,959.35	90,371.25	91,738.09	121,339.27	140,752.61	197,634.42	193,402.00	190,469.00
5034 + 5(	Workers Comp	2,610.64	2,562.16	2,397.86	2,272.74	1,826.38	3,407.96	3,245.61	4,670.14	2,654.68	5,854.00	4,589.00

Telecommunications
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
5035 - 50	Disability Insurance	472.97	569.21	359.45	396.43	387.09	2,143.95	2,867.83	3,502.26	4,361.98	4,367.00	4,672.00
5042 - 50	Post Retire Overhead	80,992.88	86,419.25	73,304.46	72,420.33	74,095.89	73,440.06	80,859.21	85,909.65	83,582.58	80,048.00	82,149.00
5054	Employee Physicals & Screeni	265.50	0.00	272.25	271.25	0.00	0.00	424.00	324.10	304.75	500.00	500.00
	Total Fringe Benefits	**463,708.10**	**490,868.16**	**399,903.54**	**413,877.87**	**624,106.78**	**367,018.65**	**342,537.03**	**666,448.64**	**738,095.48**	**657,399.00**	**688,901.00**
	Operations & Maintenance											
5062	Third Party Temporary - O&M	5,595.72	629.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5133	Equipment Maintenance Contr	212,019.74	228,567.53	224,922.32	308,874.87	239,188.10	187,191.39	266,443.07	181,382.20	201,707.96	240,733.80	214,845.00
5134	Maintenance Contracts	112,729.27	100,163.01	171,724.91	125,677.67	144,442.46	148,501.27	139,845.39	154,329.32	206,125.29	232,082.00	284,969.00
5135	Underground Locating	45,543.83	81,055.89	56,011.69	44,162.73	45,856.69	48,830.85	56,812.53	58,094.09	55,394.13	95,000.00	108,000.00
5403	Safety Equipment & Supplies	453.86	0.00	813.30	310.27	766.50	94.94	631.87	900.23	1,346.71	2,750.00	2,000.00
5704	O&M Supplies	4,153.40	1,096.33	2,602.61	4,612.32	1,902.42	4,081.18	4,373.23	2,490.46	5,365.36	5,500.00	5,500.00
5712	Purchased Maintenance & Rep	25,645.83	19,382.65	14,321.70	20,159.64	45,452.93	27,150.35	38,642.30	48,836.26	56,942.91	61,100.00	65,300.00
5720	Offnet Circuit Lease	374,863.48	384,515.98	486,374.44	566,865.33	595,636.25	640,974.15	760,940.72	922,459.09	629,416.85	686,421.00	792,920.00
5770	Other Tool, Equip & O&M	4,890.51	5,482.88	13,794.45	8,208.20	5,509.88	2,958.22	7,106.81	9,732.11	4,514.07	8,000.00	7,500.00
5830	Collo Expense	139,756.43	137,358.40	150,070.10	151,986.62	163,678.55	138,672.90	193,907.14	196,969.12	239,592.50	249,240.00	250,856.00
5832	Emergency Restoration	0.00	0.00	0.00	0.00	0.00	0.00	88,821.46	101,969.86	74,722.90	177,500.00	135,000.00
5834	Permitting	0.00	0.00	265.90	269.00	13,788.54	4,622.99	0.00	0.00	0.00	2,900.00	0.00
5835	NYS DOT Fee	0.00	0.00	0.00	0.00	6,387.00	11,761.00	6,557.00	0.00	0.00	0.00	0.00
5836	Pole Attachment Fees	229,651.30	224,000.27	204,544.82	261,486.12	347,508.58	290,706.43	342,266.96	304,340.75	431,047.45	399,764.00	412,150.00
5838	Conduit Lease	19,695.96	18,446.87	19,695.93	16,069.78	19,695.88	19,695.88	12,201.38	23,443.13	19,695.88	20,907.00	20,907.00
8090	Purchases for Resale	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,490.20	0.00
	Total O & M	**1,174,999.33**	**1,200,698.81**	**1,345,142.17**	**1,508,682.55**	**1,629,813.78**	**1,525,241.55**	**1,918,549.86**	**2,004,946.62**	**1,925,872.01**	**2,228,388.00**	**2,299,947.00**
	Office & Administrative											
5053	Misc Employee Costs	309.60	1,794.74	1,308.21	1,458.36	1,033.87	0.00	1,075.55	2,048.30	1,575.06	400.00	200.00
5102	Office Rent	44,060.78	43,938.47	44,385.20	46,725.20	42,858.99	29,820.00	13,440.00	1,740.00	1,740.00	1,740.00	1,740.00
5104	Office Supplies	1,804.47	1,628.90	1,905.47	2,199.31	1,212.47	485.86	718.70	682.09	1,083.96	1,000.00	1,000.00
5110	Postage & Shipping	237.66	197.44	97.44	234.38	291.80	136.46	872.46	698.73	63.98	1,000.00	800.00
5112	Telephone	10,348.30	10,608.34	11,482.03	11,602.42	11,101.61	11,926.47	11,470.60	9,992.19	7,381.71	6,528.00	6,355.00
5114	Cellular Services	5,217.98	5,127.54	6,408.05	5,793.42	5,877.40	5,295.12	6,154.75	7,168.30	7,574.48	8,100.00	4,600.00
5118	Other Communications	1,253.40	1,253.40	1,253.40	1,373.40	1,433.40	1,443.40	1,423.95	1,553.40	1,563.40	1,600.00	1,600.00
5120	Dues & Subscriptions	154.00	150.00	60.00	0.00	60.00	408.32	0.00	0.00	330.00	350.00	350.00
5122	Public Info & Advertising	642.11	650.00	1,671.60	0.00	1,914.00	375.00	2,407.17	0.00	0.00	0.00	0.00
5123	Promotional Materials	300.00	300.00	555.12	250.00	128.24	0.00	1,407.87	1,000.00	0.00	0.00	800.00
5130	Office Equipment	4,777.21	4,324.93	907.60	3,317.33	999.13	34.11	2,129.28	0.00	876.74	1,000.00	1,000.00
5170	Other Office Expenses	1,472.62	4,302.57	458.45	3,925.32	5,582.23	500.89	2,163.04	2,202.61	1,659.32	1,800.00	1,800.00
5172	Filing Fees	10,047.10	7,094.09	3,749.26	2,476.93	1,524.14	(130.91)	0.00	0.00	0.00	0.00	0.00
5202	Employee Mileage Reimburser	489.03	1,888.01	2,387.13	1,107.06	128.80	3.36	1,135.55	4,375.39	1,595.33	1,750.00	1,750.00

Telecommunications
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
5204	Empl. Meals & Incidental	6,509.24	7,766.33	8,532.94	5,309.98	656.62	2,086.21	2,464.69	3,313.31	1,335.23	2,500.00	2,500.00
5206	Empl. Lodging	9,552.60	16,518.43	17,653.23	10,358.34	1,867.64	3,974.25	3,841.13	4,682.42	1,675.06	3,000.00	3,000.00
5270	Travel & Meeting Expense	19.20	274.22	133.25	327.48	0.00	0.00	0.00	2.00	73.00	0.00	0.00
5312	Continuing Education	0.00	0.00	399.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5370	Training & Development	0.00	638.95	188.95	7,978.86	749.00	849.00	1,887.92	9,285.00	2,581.68	2,500.00	6,000.00
5402	Employee Uniforms	1,192.31	1,018.00	21.00	912.00	774.00	618.00	1,207.84	1,345.84	712.00	1,720.00	800.00
5570	Public Work Enforcement Fee	0.00	150.00	813.20	0.00	599.10	0.00	737.61	1,536.87	2,578.09	1,562.00	16,147.00
	Total Office & Admin	**98,387.61**	**109,624.36**	**104,370.53**	**105,349.79**	**78,792.44**	**57,825.54**	**54,538.11**	**51,626.45**	**34,399.04**	**36,550.00**	**50,442.00**
	Utilities											
5802	Gas & Electric	2,462.28	3,095.97	3,595.32	3,411.23	3,598.17	6,243.89	5,841.82	4,993.79	5,630.03	5,500.00	5,738.00
	Total Utilities	**2,462.28**	**3,095.97**	**3,595.32**	**3,411.23**	**3,598.17**	**6,243.89**	**5,841.82**	**4,993.79**	**5,630.03**	**5,500.00**	**5,738.00**
	Professional Fees											
5924	Legal	11,500.00	17,939.41	12,360.00	19,215.00	111,846.25	9,870.00	14,217.50	600.00	3,845.00	27,845.00	15,000.00
5926	Investment Banking Fees	4,252.50	4,515.81	4,480.42	5,050.73	4,702.48	4,589.51	3,939.56	3,737.82	3,481.75	5,169.00	4,340.00
5970	Consulting	15,900.00	0.00	15,730.00	6,400.00	75,361.30	68,550.00	0.00	7,091.64	20,000.00	3,000.00	70,000.00
	Total Professional Fees	**31,652.50**	**22,455.22**	**32,570.42**	**30,665.73**	**191,910.03**	**83,009.51**	**18,157.06**	**11,429.46**	**27,326.75**	**36,014.00**	**89,340.00**
	Automobile											
5601	Auto/Light Truck Rep. & Maint.	3,587.04	13,434.32	7,627.56	12,328.02	11,748.51	8,985.05	10,074.12	6,004.52	18,790.90	20,000.00	11,500.00
5602	Auto/Light Truck Fuel	14,525.88	17,454.67	21,735.62	21,716.88	10,073.47	18,016.80	21,367.73	19,080.84	17,311.69	22,000.00	12,600.00
5603	Auto/Light Truck Rental/Lease	25,611.33	29,088.44	29,523.48	43,300.06	56,600.00	58,000.00	44,900.00	38,100.00	39,300.00	50,800.00	24,600.00
5605	Vehicle Ins	5,371.59	5,339.11	6,887.01	10,544.55	12,871.74	11,468.17	7,351.96	10,695.67	11,121.69	15,000.00	11,000.00
	Total Automobile	**49,095.84**	**65,316.54**	**65,773.67**	**87,889.51**	**91,293.72**	**96,470.02**	**83,693.81**	**73,881.03**	**86,524.28**	**107,800.00**	**59,700.00**
	Computer											
5124	Computer Equipment	3,407.29	7,990.97	4,900.89	4,611.95	9,773.32	5,668.97	9,146.26	6,923.43	7,863.42	12,500.00	8,000.00
5126	Computer Maintenance	549.03	350.00	1,168.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5128	Programming & Software	1,201.15	7,344.73	20,202.18	11,546.71	18,025.86	26,693.72	20,852.23	29,298.42	5,020.90	33,895.00	32,565.00
	Total Computer	**5,157.47**	**15,685.70**	**26,271.07**	**16,158.66**	**27,799.18**	**32,362.69**	**29,998.49**	**36,221.85**	**12,884.32**	**46,395.00**	**40,565.00**
6122	**Bad Debt Expense**	**0.00**	**0.00**	**0.00**	**130,302.40**	**(3,242.29)**	**27,796.96**	**70,142.42**	**(47,410.12)**	**162,448.90**	**0.00**	**0.00**
6114	**Insurance**	**94,266.84**	**106,750.33**	**111,692.79**	**122,004.98**	**124,089.59**	**134,520.43**	**156,016.35**	**176,259.19**	**194,700.88**	**210,800.00**	**204,700.00**
6190 + 61	**Admin Allocation**	**94,042.15**	**125,536.71**	**470,544.00**	**572,416.46**	**620,418.43**	**536,858.51**	**528,998.15**	**577,347.92**	**636,017.26**	**631,086.00**	**673,770.00**
6191 + 61	**Engineering Allocation**	**17,429.55**	**15,007.94**	**20,732.59**	**13,644.31**	**12,726.07**	**13,354.51**	**13,860.81**	**17,050.72**	**20,105.81**	**23,220.00**	**87,894.00**
6208	**NYS Administrative Assessn**	**31,424.00**	**33,122.00**	**31,981.00**	**33,942.00**	**34,052.00**	**34,051.00**	**33,417.00**	**31,001.00**	**29,203.00**	**25,501.00**	**25,661.00**
8901 + 5(	**Water Quality Allocation**	**0.00**	**0.00**	**18.22**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**25.68**	**0.00**	**10,094.00**
7032	**Depreciation**	**3,990,365.45**	**4,382,517.83**	**3,942,662.68**	**3,474,403.72**	**3,582,745.06**	**3,624,999.96**	**3,923,526.27**	**3,915,026.89**	**3,900,764.60**	**3,470,300.00**	**3,610,500.00**
7003	**Amortization, Lease ROU/SU**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**300.00**	**0.00**	**0.00**

Telecommunications
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
6901	**Contingency**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,410.00**	**25,000.00**
	Total Expenses	**7,217,666.55**	**7,828,347.76**	**7,797,768.33**	**7,693,047.80**	**8,279,623.26**	**7,813,491.55**	**8,636,236.29**	**9,030,911.67**	**9,424,273.58**	**9,113,248.00**	**9,605,467.00**
	Change in Net Position	**709,311.53**	**(1,812,244.36)**	**(1,423,523.59)**	**(799,168.96)**	**(1,885,771.53)**	**(1,587,696.63)**	**(1,286,433.70)**	**(672,125.72)**	**1,910,741.03**	**4,264,008.00**	**3,302,624.00**

Water Quality
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
	Customer Billings											
4001	Customer Billings	5,963,812.34	5,191,345.72	4,768,105.62	4,804,614.31	5,150,680.38	6,138,104.19	7,125,559.44	6,686,898.47	8,416,016.10	11,053,569.00	11,322,347.00
4005	Capital Billings	307,498.76	307,037.44	278,566.88	277,287.52	274,263.88	278,586.76	275,812.04	271,130.08	286,518.04	336,428.00	360,983.00
	Total Customer Billings	**6,271,311.10**	**5,498,383.16**	**5,046,672.50**	**5,081,901.83**	**5,424,944.26**	**6,416,690.95**	**7,401,371.48**	**6,958,028.55**	**8,702,534.14**	**11,389,997.00**	**11,683,330.00**
	Grant Revenue											
4181	Federal Grant Income	0.00	0.00	0.00	0.00	0.00	843,987.50	179,430.00	0.00	0.00	0.00	0.00
4183	NY State Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00
	Total Grant Revenue	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**843,987.50**	**179,430.00**	**0.00**	**5,000,000.00**	**0.00**	**0.00**
	Other Income											
4164	Miscellaneous	13,786.03	14,394.16	14,487.37	12,501.00	13,451.00	7,988.94	4,391.78	5,407.57	5,462.76	3,610.00	3,610.00
	Total Other Income	**13,786.03**	**14,394.16**	**14,487.37**	**12,501.00**	**13,451.00**	**7,988.94**	**4,391.78**	**5,407.57**	**5,462.76**	**3,610.00**	**3,610.00**
4201	**Gain on Sale of Assets**	**0.00**	**0.00**	**24,457.50**	**0.00**	**0.00**	**0.00**	**0.00**	**772.00**	**(11,297.77)**	**0.00**	**0.00**
	Interest Income											
4102	Investment Interest Income	506.13	590.74	3,899.35	8,773.53	8,622.74	2,100.48	9,167.55	23,030.55	20,870.96	18,400.00	17,200.00
4106 + 4	Trustee Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,600.00
4108	Reserve Interest	35,820.00	42,896.43	56,163.83	58,571.84	34,297.62	24,644.85	27,443.29	54,823.65	76,223.27	104,800.00	76,000.00
4202 + 42	Mark to Market Adjustment	(63,608.52)	(13,644.85)	42,542.36	50,269.90	5,686.80	(63,044.20)	(13,538.05)	22,600.00	33,506.52	0.00	0.00
	Total Interest Income	**(27,282.39)**	**29,842.32**	**102,605.54**	**117,615.27**	**48,607.16**	**(36,298.87)**	**23,072.79**	**100,454.20**	**130,600.75**	**123,200.00**	**119,800.00**
	Total Income	**6,257,814.74**	**5,542,619.64**	**5,188,222.91**	**5,212,018.10**	**5,487,002.42**	**7,232,368.52**	**7,608,266.05**	**7,064,662.32**	**13,827,299.88**	**11,516,807.00**	**11,806,740.00**
	Salaries											
	Administrative Wages	167,960.48	184,386.93	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Engineering Wages	123,079.47	51,129.05	65,270.12	49,523.05	120,875.23	144,121.77	242,104.33	251,385.48	212,086.78	247,266.00	252,910.00
	Telecom Wages	23,526.83	33,493.04	31,150.69	0.00	0.00	0.00	0.00	0.00	4,191.69	0.00	0.00
	Regional Development Wages	0.00	0.00	0.00	0.00	0.00	479.67	0.00	0.00	692.78	0.00	0.00
	MMF Wages	0.00	0.00	0.00	0.00	2,967.34	19,714.56	4,817.86	2,389.08	4,545.24	17,450.00	0.00
	WQ Wages	725,699.75	752,678.00	851,056.46	882,003.49	930,966.68	982,963.48	1,411,135.81	1,640,911.27	1,957,152.04	2,230,605.00	2,159,275.00
5002 - 50	Overtime Wages	90,864.21	107,439.16	120,996.09	113,699.67	118,947.57	120,720.05	150,980.73	151,747.27	135,763.03	121,650.00	86,786.00
5005	On-Call Stipend	15,600.00	15,900.00	16,050.00	15,300.00	15,600.00	15,600.00	15,600.00	20,550.00	33,631.25	56,420.00	56,420.00
	Total Salaries	**1,146,730.74**	**1,145,026.18**	**1,084,523.36**	**1,060,526.21**	**1,189,356.82**	**1,283,599.53**	**1,824,638.73**	**2,066,983.10**	**2,348,062.81**	**2,673,391.00**	**2,555,391.00**
	Fringe Benefits											
5031 - 50	FICA Expense	81,355.46	81,496.57	76,506.94	75,280.08	84,527.24	91,347.60	128,835.03	144,618.37	173,220.31	192,667.00	183,733.00
5032 - 50	Pension Expense	220,671.73	208,843.60	129,053.24	143,627.04	343,733.22	100,351.49	33,567.71	429,571.30	432,664.92	393,087.00	410,395.00
5038 - 50	VDC Expense	0.00	0.00	0.00	0.00	0.00	925.80	2,013.07	2,954.97	2,936.53	3,796.00	3,926.00
5033 + 5(	Health Insurance	108,762.11	115,948.49	145,077.42	159,784.45	171,590.06	178,739.77	261,479.04	328,551.45	404,424.86	426,182.00	411,517.00

Water Quality
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
5034 + 5(	Workers Comp	55,331.18	62,510.15	65,230.36	68,565.09	53,158.52	71,377.78	73,619.30	73,274.11	40,890.53	119,314.00	104,346.00
5035 - 50	Disability Insurance	851.11	824.37	495.16	554.54	560.36	3,714.22	5,050.18	6,751.47	8,466.51	10,335.00	10,038.00
5042 - 50	Post Retire Overhead	124,057.28	124,602.84	107,111.41	94,001.70	102,256.32	104,336.46	131,411.82	150,019.14	168,072.09	189,199.00	176,507.00
5054	Employee Physicals & Screeni	3,742.49	3,866.50	4,970.25	3,886.25	2,007.50	5,263.50	8,906.97	10,684.75	5,756.50	6,000.00	3,045.00
	Total Fringe Benefits	**594,771.36**	**598,092.52**	**528,444.78**	**545,699.15**	**757,833.22**	**556,056.62**	**644,883.12**	**1,146,425.56**	**1,236,432.25**	**1,340,580.00**	**1,303,507.00**
	Operations & Maintenance											
5062	Third Party Temporary - O&M	3,878.67	0.00	4,092.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5403	Safety Equipment & Supplies	10,189.24	8,693.78	10,930.50	13,139.19	12,414.60	6,504.62	5,752.02	6,585.28	31,415.85	14,333.00	15,000.00
5704	O&M Supplies	35.63	0.00	30.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5706	Shop Tools	13,944.24	16,143.10	8,968.56	11,403.46	13,350.10	10,003.99	9,511.74	70,684.67	16,514.61	42,200.00	20,000.00
5770	Other Tool, Equip & O&M	0.00	0.00	264.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5815	Chemicals	23,570.80	23,285.67	22,916.51	45,530.38	42,946.95	61,053.00	50,974.50	105,881.98	53,596.90	83,200.00	103,200.00
5902	Lab Fees	5,588.00	6,410.00	6,620.00	6,871.00	8,700.00	7,068.00	7,263.93	8,803.00	8,347.00	8,600.00	8,600.00
6010	Cape Vincent Reserve	700.00	700.00	700.00	700.00	700.00	700.00	700.00	0.00	1,700.00	1,700.00	1,700.00
8090	Purchases for Resale	6,711.50	10,947.44	15,905.24	27,474.16	35,203.34	16,492.53	20,933.36	48,263.07	32,384.12	41,500.00	50,000.00
	Total O & M	**64,618.08**	**66,179.99**	**70,427.62**	**105,118.19**	**113,314.99**	**101,822.14**	**95,135.55**	**240,218.00**	**143,958.48**	**191,533.00**	**198,500.00**
6002	**Sewage Treatment**	**1,109,499.55**	**1,247,562.10**	**857,038.61**	**937,678.09**	**1,017,985.86**	**1,369,025.91**	**1,203,597.32**	**1,203,192.58**	**1,352,523.78**	**1,515,339.00**	**1,630,565.00**
6004	**Water Purchases**	**1,078,561.30**	**539,082.26**	**600,528.97**	**568,892.77**	**620,885.73**	**660,043.21**	**872,949.42**	**738,869.25**	**928,361.65**	**994,442.88**	**936,111.00**
	Office & Administrative											
5053	Misc Employee Costs	300.43	2.75	100.00	10.75	74.39	0.00	26.39	168.67	213.82	1,102.00	100.00
5104	Office Supplies	4,242.51	4,168.18	3,860.86	5,068.84	5,640.92	4,422.80	3,614.55	2,946.70	3,759.07	4,000.00	3,750.00
5110	Postage & Shipping	1,132.47	624.60	615.00	340.00	190.40	222.86	841.89	280.10	260.51	750.00	750.00
5112	Telephone	5,422.83	5,831.16	6,927.81	9,011.73	7,553.58	7,803.04	8,997.29	7,200.52	3,579.92	6,000.00	4,500.00
5114	Cellular Services	9,258.81	9,401.51	10,091.97	12,107.98	12,706.27	14,187.73	15,232.27	21,469.23	24,488.49	28,800.00	30,300.00
5118	Other Communications	0.00	0.00	0.00	0.00	0.00	0.00	0.00	743.47	1,367.40	9,530.00	9,600.00
5120	Dues & Subscriptions	909.60	2,088.45	1,548.20	1,332.20	1,293.00	1,366.00	801.00	813.00	855.00	1,500.00	1,100.00
5122	Public Info & Advertising	40.00	2,355.28	81.32	1,087.54	584.25	1,624.50	8,844.67	4,399.49	0.00	0.00	0.00
5130	Office Equipment	584.32	572.63	572.63	0.00	1,025.81	972.61	198.56	856.68	7,814.34	3,000.00	3,000.00
5202	Employee Mileage Reimburser	269.47	281.59	55.05	0.00	161.84	1,531.75	7,884.08	10,130.95	12,752.05	15,250.00	16,750.00
5204	Empl. Meals & Incidental	456.07	101.27	828.54	655.25	96.75	1,057.70	1,140.59	8,424.49	8,305.66	5,000.00	2,000.00
5206	Empl. Lodging	2,091.00	1,156.49	4,699.72	2,513.60	453.70	3,661.00	3,576.00	8,731.00	9,947.16	5,256.00	2,500.00
5270	Travel & Meeting Expense	200.75	111.75	605.29	73.00	0.00	0.00	3.25	112.66	460.35	500.00	500.00
5370	Training & Development	10,955.10	7,186.26	8,853.95	5,074.77	9,055.40	6,256.50	16,568.25	16,243.94	25,138.32	16,500.00	9,500.00
5402	Employee Uniforms	6,950.56	3,287.05	6,250.93	6,456.60	7,166.76	7,324.15	7,658.58	10,940.85	14,572.13	13,130.00	15,000.00
5508	Cleaning Services	10,716.00	10,716.00	10,980.00	11,055.00	13,100.00	13,020.00	26,400.00	17,700.00	0.00	0.00	0.00
5570	Public Work Enforcement Fee:	0.00	0.00	0.00	0.00	0.00	0.00	155.41	9,778.70	3,089.67	2,659.00	2,898.00
6210	Trustee Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	6,000.00	6,750.00

Water Quality
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
	Total Office & Admin	**53,529.92**	**47,884.97**	**56,071.27**	**54,787.26**	**59,103.07**	**63,450.64**	**101,942.78**	**120,940.45**	**119,603.89**	**118,977.00**	**108,998.00**
	Utilities											
5802	Gas & Electric	84,074.18	94,693.86	98,941.13	82,846.31	83,807.62	121,808.61	135,437.69	110,447.69	134,112.32	161,201.44	120,000.00
	Total Utilities	**84,074.18**	**94,693.86**	**98,941.13**	**82,846.31**	**83,807.62**	**121,808.61**	**135,437.69**	**110,447.69**	**134,112.32**	**161,201.44**	**120,000.00**
	Professional Fees											
5924	Legal	1,872.00	1,092.00	12,963.50	0.00	1,562.50	4,071.00	1,412.00	220.00	267.10	4,400.00	4,400.00
5926	Investment Banking Fees	1,627.71	1,597.94	1,590.44	1,636.50	1,680.57	1,644.56	1,561.79	1,205.85	1,072.82	1,931.00	2,271.00
5970	Consulting	0.00	0.00	0.00	0.00	0.00	5,800.00	680.00	0.00	0.00	0.00	0.00
	Total Professional Fees	**3,499.71**	**2,689.94**	**14,553.94**	**1,636.50**	**3,243.07**	**11,515.56**	**3,653.79**	**1,425.85**	**1,339.92**	**6,331.00**	**6,671.00**
	Repairs & Maintenance											
5804	Building Maintenance & Repai	19,616.76	36,860.85	17,569.36	29,453.81	41,858.12	17,893.13	22,195.34	21,960.29	35,386.19	29,841.86	29,000.00
5808	Site Maint & Repair	37,068.72	33,247.59	12,668.24	28,416.43	31,512.52	26,963.41	26,651.33	37,835.61	49,584.55	57,600.00	58,500.00
5812	Pipeline Maintenance	74,576.17	72,280.50	42,603.45	69,972.17	82,567.75	50,354.30	144,078.75	87,625.21	111,531.47	153,402.00	115,000.00
	Total Repairs & Maintenance	**131,261.65**	**142,388.94**	**72,841.05**	**127,842.41**	**155,938.39**	**95,210.84**	**192,925.42**	**147,421.11**	**196,502.21**	**240,843.86**	**202,500.00**
	Automobile											
5601	Auto/Light Truck Rep. & Maint.	12,213.59	13,376.39	11,966.79	9,948.19	18,112.67	17,239.05	18,372.35	27,467.87	33,728.40	46,000.00	42,000.00
5602	Auto/Light Truck Fuel	32,554.97	39,251.99	46,780.77	44,393.19	42,064.47	70,000.28	84,687.72	76,253.08	81,537.63	109,474.00	80,000.00
5603	Auto/Light Truck Rental/Lease	56,352.62	76,261.76	93,500.35	116,999.86	112,000.00	110,300.00	94,500.00	166,300.00	228,800.00	270,000.00	258,600.00
5605	Vehicle Ins	13,182.73	13,227.24	16,153.76	19,607.48	23,385.32	20,835.32	26,823.31	38,694.58	44,858.23	58,700.00	63,700.00
	Total Automobile	**114,303.91**	**142,117.38**	**168,401.67**	**190,948.72**	**195,562.46**	**218,374.65**	**224,383.38**	**308,715.53**	**388,924.26**	**484,174.00**	**444,300.00**
	Computer											
5124	Computer Equipment	5,746.31	6,915.31	15,548.40	11,720.46	6,142.83	12,369.36	20,884.47	23,902.08	18,986.70	18,000.00	18,000.00
5128	Programming & Software	0.00	2,500.00	11,613.44	49,435.00	7,601.93	5,410.00	5,716.00	7,926.00	14,365.50	18,750.00	17,600.00
	Total Computer	**5,746.31**	**9,415.31**	**27,161.84**	**61,155.46**	**13,744.76**	**17,779.36**	**26,600.47**	**31,828.08**	**33,352.20**	**36,750.00**	**35,600.00**
6114	**Insurance**	**77,920.31**	**69,790.63**	**77,074.13**	**78,151.89**	**85,572.16**	**99,412.15**	**129,939.76**	**140,710.22**	**178,815.87**	**216,000.00**	**245,500.00**
6190 + 61	**Admin Allocation**	**73,473.10**	**100,520.05**	**328,043.68**	**422,778.39**	**482,276.29**	**493,530.70**	**463,749.73**	**535,310.25**	**658,924.14**	**657,961.00**	**832,313.00**
6191 + 61	**Engineering Allocation**	**38,473.82**	**32,981.46**	**36,112.27**	**29,067.41**	**35,704.05**	**30,850.06**	**39,093.31**	**34,472.83**	**38,466.95**	**53,010.00**	**51,353.00**
6208	**NYS Administrative Assessn**	**37,131.00**	**32,486.00**	**33,036.00**	**30,582.00**	**31,054.00**	**31,054.00**	**34,138.00**	**36,335.00**	**36,578.00**	**42,690.00**	**46,807.00**
8901 + 5(	**Water Quality Allocation**	**(246.46)**	**(375.15)**	**(273.36)**	**(1,207.03)**	**(180.84)**	**(1,829.13)**	**(59.19)**	**(315.20)**	**(6,038.55)**	**0.00**	**(10,094.00)**
7032	**Depreciation**	**782,416.42**	**748,287.06**	**604,043.30**	**570,133.32**	**762,306.07**	**787,336.40**	**886,916.93**	**903,171.13**	**1,226,533.02**	**1,425,800.00**	**1,621,600.00**
7002	**Amortization**	**24,366.72**	**24,366.72**	**24,366.72**	**24,366.75**	**24,366.78**	**26,943.00**	**30,456.19**	**31,595.64**	**31,595.64**	**31,596.00**	**31,596.00**
6202	**Interest Expense**	**75,679.56**	**66,621.36**	**64,306.88**	**61,902.02**	**59,403.06**	**56,806.13**	**54,107.28**	**315,123.29**	**768,407.10**	**729,652.00**	**632,262.00**
7170	**Debt Issuance Costs**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**20,000.00**	**93,280.00**	**111,969.50**	**50,000.00**	**50,000.00**
	Total Expenses	**5,495,811.18**	**5,109,811.58**	**4,745,643.86**	**4,952,905.82**	**5,691,277.56**	**6,022,790.38**	**6,984,489.68**	**8,206,150.36**	**9,928,425.44**	**10,970,272.18**	**11,043,480.00**

Water Quality
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
	Change in Net Position	**762,003.56**	**432,808.06**	**442,579.05**	**259,112.28**	**(204,275.14)**	**1,209,578.14**	**623,776.37**	**(1,141,488.04)**	**3,898,874.44**	**546,534.82**	**763,260.00**

Army Sewer
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
	Customer Billings											
4001	Customer Billings	3,604,306.13	2,442,093.58	2,605,077.52	2,174,515.06	2,331,816.00	3,260,725.61	3,171,903.23	2,949,118.44	3,675,718.83	4,799,323.00	4,812,503.00
	Total Customer Billings	**3,604,306.13**	**2,442,093.58**	**2,605,077.52**	**2,174,515.06**	**2,331,816.00**	**3,260,725.61**	**3,171,903.23**	**2,949,118.44**	**3,675,718.83**	**4,799,323.00**	**4,812,503.00**
	Other Income											
4164	Miscellaneous	13,334.04	14,394.16	14,487.37	12,501.00	13,451.00	7,988.94	4,391.78	3,609.97	3,609.96	3,610.00	3,610.00
	Total Other Income	**13,334.04**	**14,394.16**	**14,487.37**	**12,501.00**	**13,451.00**	**7,988.94**	**4,391.78**	**3,609.97**	**3,609.96**	**3,610.00**	**3,610.00**
4201	**Gain on Sale of Assets**	**0.00**	**0.00**	**24,457.50**	**0.00**	**0.00**	**0.00**	**0.00**	**772.00**	**(11,297.77)**	**0.00**	**0.00**
	Interest Income											
4108	Reserve Interest	22,931.49	27,756.52	36,341.28	37,899.40	22,192.58	15,946.62	17,757.46	35,474.11	49,320.79	67,800.00	49,200.00
4202 + 42	Mark to Market Adjustment	(41,158.45)	(8,829.02)	27,527.41	32,527.58	3,679.70	(40,793.31)	(8,759.92)	14,623.53	21,680.69	0.00	0.00
	Total Interest Income	**(18,226.96)**	**18,927.50**	**63,868.69**	**70,426.98**	**25,872.28**	**(24,846.69)**	**8,997.54**	**50,097.64**	**71,001.48**	**67,800.00**	**49,200.00**
	Total Income	**3,599,413.21**	**2,475,415.24**	**2,707,891.08**	**2,257,443.04**	**2,371,139.28**	**3,243,867.86**	**3,185,292.55**	**3,003,598.05**	**3,739,032.50**	**4,870,733.00**	**4,865,313.00**
	Salaries											
	Administrative Wages	80,224.97	88,020.66	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Engineering Wages	62,648.94	16,041.65	24,472.51	17,899.39	48,283.71	53,459.97	73,104.80	87,431.30	79,381.59	103,035.00	105,475.00
	Telecom Wages	11,700.96	16,806.22	15,583.16	0.00	0.00	0.00	0.00	0.00	517.19	0.00	0.00
	Regional Development Wages	0.00	0.00	0.00	0.00	0.00	259.37	0.00	0.00	0.00	0.00	0.00
	MMF Wages	0.00	0.00	0.00	0.00	1,422.44	10,540.81	3,398.56	1,017.04	4,004.96	8,725.00	0.00
	WQ Wages	235,244.20	271,155.35	292,119.04	299,589.94	314,847.56	354,836.67	375,533.68	290,750.77	348,513.40	394,234.00	416,045.00
5002 - 50	Overtime Wages	21,769.73	27,229.21	28,533.41	27,395.49	26,280.08	24,346.88	31,761.00	41,702.78	57,485.90	40,753.00	23,794.00
5005	On-Call Stipend	3,750.00	3,810.00	3,180.00	3,060.00	3,120.00	3,120.00	3,120.00	5,100.00	8,184.50	9,481.00	10,215.00
	Total Salaries	**415,338.80**	**423,063.09**	**363,888.12**	**347,944.82**	**393,953.79**	**446,563.70**	**486,918.04**	**426,001.89**	**498,087.54**	**556,228.00**	**555,529.00**
	Fringe Benefits											
5031 - 50	FICA Expense	28,262.93	30,045.45	28,970.79	24,608.34	27,987.78	31,772.12	34,417.30	29,851.56	36,780.05	40,139.00	39,933.00
5032 - 50	Pension Expense	77,462.48	77,563.06	48,846.91	46,929.24	111,636.05	34,901.13	8,972.88	88,111.40	90,955.99	79,154.00	86,629.00
5038 - 50	VDC Expense	0.00	0.00	0.00	0.00	0.00	275.61	591.01	1,179.57	1,214.08	1,559.00	1,650.00
5033 + 5(	Health Insurance	39,346.91	40,275.68	52,374.26	55,983.63	57,772.20	62,174.25	67,984.16	80,199.73	87,263.51	86,790.00	89,127.00
5034 + 5(	Workers Comp	19,819.10	24,472.56	26,533.81	27,596.80	21,032.09	29,781.74	24,302.40	22,541.42	7,591.11	21,740.00	20,153.00
5035 - 50	Disability Insurance	325.29	306.33	169.60	194.06	197.43	1,128.60	1,195.60	1,630.79	2,155.70	2,105.00	2,117.00
5042 - 50	Post Retire Overhead	38,442.78	42,642.71	35,849.91	32,000.94	34,731.36	36,661.71	37,097.37	36,405.20	16,469.12	38,401.00	37,233.00
5054	Employee Physicals & Screeni	2,254.74	2,422.25	2,484.75	1,993.75	1,130.00	3,214.50	8,906.97	10,684.75	4,341.00	6,000.00	3,045.00
	Total Fringe Benefits	**205,914.23**	**217,728.04**	**195,230.03**	**189,306.76**	**254,486.91**	**199,909.66**	**183,467.69**	**270,604.42**	**246,770.56**	**275,888.00**	**279,887.00**
	Operations & Maintenance											
5062	Third Party Temporary - O&M	3,878.67	0.00	4,092.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Army Sewer
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
5403	Safety Equipment & Supplies	10,189.24	8,693.78	10,930.50	13,139.19	12,414.60	6,504.62	5,752.02	6,585.28	31,415.85	0.00	0.00
5704	O&M Supplies	0.00	0.00	30.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5706	Shop Tools	10,149.74	12,154.38	8,885.00	11,403.46	11,245.95	8,934.03	6,221.95	24,901.81	10,184.02	10,000.00	10,000.00
5815	Chemicals	22,431.30	22,253.47	21,663.71	44,420.68	41,581.41	59,675.00	48,274.50	102,718.08	50,524.00	80,000.00	100,000.00
	Total O & M	**46,648.95**	**43,101.63**	**45,602.02**	**68,963.33**	**65,241.96**	**75,113.65**	**60,248.47**	**134,205.17**	**92,123.87**	**90,000.00**	**110,000.00**
6002	**Sewage Treatment**	**1,109,499.55**	**1,247,562.10**	**857,038.61**	**937,678.09**	**1,017,985.86**	**1,369,025.91**	**1,203,597.32**	**1,203,192.58**	**1,352,523.78**	**1,515,339.00**	**1,630,565.00**
6004	**Water Purchases**	**2,400.00**	**2,818.00**	**2,872.00**	**2,872.00**	**2,872.00**	**4,246.30**	**4,295.00**	**4,246.50**	**1,995.82**	**4,500.00**	**4,500.00**
	Office & Administrative											
5053	Misc Employee Costs	300.43	0.00	100.00	0.00	74.39	0.00	0.00	168.67	213.82	0.00	0.00
5104	Office Supplies	4,242.51	4,168.18	3,860.86	5,068.84	5,640.92	4,422.80	3,614.55	2,946.70	3,759.07	0.00	0.00
5110	Postage & Shipping	1,132.47	624.60	615.00	340.00	190.40	222.86	841.89	280.10	260.51	0.00	0.00
5112	Telephone	5,422.83	5,831.16	6,927.81	9,011.73	7,553.58	7,803.04	8,997.29	7,200.52	3,579.92	0.00	0.00
5114	Cellular Services	9,258.81	9,401.51	10,091.97	12,107.98	12,706.27	14,187.73	15,232.27	21,469.23	24,488.49	0.00	0.00
5120	Dues & Subscriptions	909.60	2,088.45	1,548.20	1,332.20	1,293.00	1,366.00	801.00	813.00	855.00	0.00	0.00
5122	Public Info & Advertising	0.00	2,355.28	81.32	1,087.54	584.25	1,159.50	8,672.45	4,399.49	0.00	0.00	0.00
5130	Office Equipment	584.32	572.63	572.63	0.00	1,025.81	972.61	198.56	856.68	7,814.34	0.00	0.00
5202	Employee Mileage Reimburser	186.74	188.50	10.90	0.00	72.24	711.11	1,583.38	3,758.25	5,207.66	4,500.00	3,500.00
5204	Empl. Meals & Incidental	456.07	101.27	828.54	655.25	96.75	1,057.70	1,101.09	8,424.49	8,253.16	0.00	0.00
5206	Empl. Lodging	2,091.00	1,156.49	4,699.72	2,513.60	453.70	3,661.00	3,576.00	8,731.00	9,947.16	0.00	0.00
5270	Travel & Meeting Expense	0.00	0.00	471.04	0.00	0.00	0.00	0.00	112.66	460.35	0.00	0.00
5370	Training & Development	10,955.10	7,186.26	8,853.95	5,074.77	9,055.40	6,256.50	16,568.25	16,243.94	25,138.32	0.00	0.00
5402	Employee Uniforms	6,950.56	3,287.05	6,250.93	6,456.60	7,166.76	7,324.15	7,658.58	10,940.85	14,572.13	0.00	0.00
5508	Cleaning Services	10,716.00	10,716.00	10,980.00	11,055.00	13,100.00	13,020.00	26,400.00	17,700.00	0.00	0.00	0.00
5570	Public Work Enforcement Fee:	0.00	0.00	0.00	0.00	0.00	0.00	110.76	2,100.16	2,060.54	1,723.00	2,345.00
6210	Trustee Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	3,000.00
	Total Office & Admin	**53,206.44**	**47,677.38**	**55,892.87**	**54,703.51**	**59,013.47**	**62,165.00**	**95,356.07**	**106,145.74**	**106,610.47**	**9,223.00**	**8,845.00**
	Utilities											
5802	Gas & Electric	47,910.74	57,303.43	61,187.08	49,999.00	48,157.21	70,677.07	80,003.10	66,374.74	82,834.57	94,000.00	65,000.00
	Total Utilities	**47,910.74**	**57,303.43**	**61,187.08**	**49,999.00**	**48,157.21**	**70,677.07**	**80,003.10**	**66,374.74**	**82,834.57**	**94,000.00**	**65,000.00**
	Professional Fees											
5924	Legal	1,189.50	1,092.00	7,960.00	0.00	1,562.50	3,699.75	1,331.00	110.00	0.00	3,000.00	3,000.00
5926	Investment Banking Fees	1,058.02	1,038.66	1,033.79	1,063.72	1,092.37	1,068.97	1,015.17	783.80	697.33	1,176.00	1,157.00
	Total Professional Fees	**2,247.52**	**2,130.66**	**8,993.79**	**1,063.72**	**2,654.87**	**4,768.72**	**2,346.17**	**893.80**	**697.33**	**4,176.00**	**4,157.00**
	Repairs & Maintenance											
5804	Building Maintenance & Repai	15,388.55	22,871.98	13,734.96	18,527.12	35,491.72	12,862.08	10,335.64	13,527.90	19,488.85	15,000.00	15,000.00

Army Sewer
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
5808	Site Maint & Repair	24,772.49	26,397.25	8,895.32	22,418.64	18,603.85	18,662.78	16,493.04	22,588.84	24,016.28	25,000.00	25,000.00
5812	Pipeline Maintenance	41,793.73	38,670.14	29,312.16	35,939.75	45,696.08	31,106.37	96,516.52	32,816.09	70,871.41	45,000.00	45,000.00
	Total Repairs & Maintenance	**81,954.77**	**87,939.37**	**51,942.44**	**76,885.51**	**99,791.65**	**62,631.23**	**123,345.20**	**68,932.83**	**114,376.54**	**85,000.00**	**85,000.00**
	Automobile											
5601	Auto/Light Truck Rep. & Maint.	12,213.59	13,376.39	11,966.79	9,948.19	18,112.67	17,239.05	18,372.35	27,467.87	33,728.40	0.00	0.00
5602	Auto/Light Truck Fuel	32,554.97	39,251.99	46,780.77	44,393.19	42,064.47	70,000.28	84,687.72	76,253.08	81,537.63	0.00	0.00
5603	Auto/Light Truck Rental/Lease	56,352.62	76,261.76	93,500.35	116,999.86	112,000.00	110,300.00	94,500.00	166,300.00	228,800.00	0.00	0.00
5605	Vehicle Ins	13,182.73	13,227.24	16,153.76	19,607.48	23,385.32	20,835.32	26,823.31	38,694.58	44,858.23	0.00	0.00
	Total Automobile	**114,303.91**	**142,117.38**	**168,401.67**	**190,948.72**	**195,562.46**	**218,374.65**	**224,383.38**	**308,715.53**	**388,924.26**	**0.00**	**0.00**
	Computer											
5124	Computer Equipment	5,746.31	6,915.31	15,548.40	11,720.46	6,142.83	12,369.36	20,884.47	23,902.08	18,986.70	0.00	0.00
5128	Programming & Software	0.00	2,500.00	11,613.44	29,455.00	7,601.93	5,410.00	5,716.00	7,926.00	14,365.50	10,999.00	9,630.00
	Total Computer	**5,746.31**	**9,415.31**	**27,161.84**	**41,175.46**	**13,744.76**	**17,779.36**	**26,600.47**	**31,828.08**	**33,352.20**	**10,999.00**	**9,630.00**
6114	**Insurance**	**39,824.33**	**30,942.00**	**35,226.73**	**31,874.62**	**33,542.73**	**43,540.72**	**52,045.00**	**55,752.15**	**69,992.36**	**80,700.00**	**96,700.00**
6190 + 61	**Admin Allocation**	**34,566.98**	**47,576.47**	**189,360.43**	**232,206.12**	**261,497.08**	**295,247.60**	**255,344.81**	**280,749.00**	**348,397.96**	**347,589.00**	**445,129.00**
6191 + 61	**Engineering Allocation**	**18,041.01**	**8,107.73**	**9,889.88**	**7,768.75**	**11,413.74**	**10,460.43**	**11,318.15**	**11,819.55**	**12,991.19**	**17,710.00**	**16,833.00**
6208	**NYS Administrative Assessn**	**19,789.00**	**14,690.00**	**16,018.00**	**13,434.00**	**13,075.00**	**13,075.00**	**15,892.00**	**15,780.00**	**15,740.00**	**17,252.00**	**19,806.00**
8901 + 5(	**Water Quality Allocation**	**(135,907.57)**	**(138,510.14)**	**(168,185.14)**	**(173,854.32)**	**(175,580.51)**	**(190,795.04)**	**(221,016.18)**	**(330,871.70)**	**(439,090.57)**	**135,497.00**	**98,832.00**
7032	**Depreciation**	**528,392.91**	**489,904.32**	**313,929.82**	**270,790.21**	**300,371.03**	**302,259.55**	**332,241.52**	**321,440.12**	**385,881.62**	**530,400.00**	**736,700.00**
6202	**Interest Expense**	**6,830.57**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**58,280.43**	**368,755.13**	**285,000.00**	**269,000.00**
7170	**Debt Issuance Costs**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**42,780.00**	**0.00**	**50,000.00**	**50,000.00**
	Total Expenses	**2,596,708.45**	**2,733,566.77**	**2,234,450.19**	**2,343,760.30**	**2,597,784.01**	**3,005,043.51**	**2,936,386.21**	**3,076,870.83**	**3,680,964.63**	**4,109,501.00**	**4,486,113.00**
	Change in Net Position	**1,002,704.76**	**(258,151.53)**	**473,440.89**	**(86,317.26)**	**(226,644.73)**	**238,824.35**	**248,906.34**	**(73,272.78)**	**58,067.87**	**761,232.00**	**379,200.00**

Army Water Line
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
	Customer Billings											
4001	Customer Billings	1,558,077.44	1,898,559.75	1,279,409.87	1,759,065.56	1,876,669.27	1,849,744.82	2,240,677.29	1,779,956.86	2,465,913.52	3,188,514.00	3,490,778.00
	Total Customer Billings	**1,558,077.44**	**1,898,559.75**	**1,279,409.87**	**1,759,065.56**	**1,876,669.27**	**1,849,744.82**	**2,240,677.29**	**1,779,956.86**	**2,465,913.52**	**3,188,514.00**	**3,490,778.00**
	Grant Revenue											
4181	Federal Grant Income	0.00	0.00	0.00	0.00	0.00	843,987.50	179,430.00	0.00	0.00	0.00	0.00
4183	NY State Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000,000.00	0.00	0.00
	Total Grant Revenue	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**843,987.50**	**179,430.00**	**0.00**	**5,000,000.00**	**0.00**	**0.00**
	Interest Income											
4106 + 4'	Trustee Interest	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	26,600.00
4108	Reserve Interest	12,888.51	15,139.91	19,822.55	20,672.44	12,105.04	8,698.23	9,685.83	19,349.54	26,902.48	37,000.00	26,800.00
4202 + 42	Mark to Market Adjustment	(22,450.07)	(4,815.83)	15,014.95	17,742.32	2,007.10	(22,250.89)	(4,778.13)	7,976.47	11,825.83	0.00	0.00
	Total Interest Income	**(9,561.56)**	**10,324.08**	**34,837.50**	**38,414.76**	**14,112.14**	**(13,552.66)**	**4,907.70**	**27,326.01**	**38,728.31**	**37,000.00**	**53,400.00**
	Total Income	**1,548,515.88**	**1,908,883.83**	**1,314,247.37**	**1,797,480.32**	**1,890,781.41**	**2,680,179.66**	**2,425,014.99**	**1,807,282.87**	**7,504,641.83**	**3,225,514.00**	**3,544,178.00**
	Salaries											
	Administrative Wages	74,769.79	85,417.81	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Engineering Wages	47,269.21	15,679.98	19,943.87	17,525.04	47,863.36	63,011.30	79,208.26	93,298.64	66,525.52	103,035.00	105,475.00
	Telecom Wages	11,680.74	16,664.14	15,567.53	0.00	0.00	0.00	0.00	0.00	61.57	0.00	0.00
	Regional Development Wages	0.00	0.00	0.00	0.00	0.00	220.30	0.00	0.00	692.78	0.00	0.00
	MMF Wages	0.00	0.00	0.00	0.00	1,544.90	9,173.75	455.52	1,210.85	243.37	8,725.00	0.00
	WQ Wages	181,465.00	171,553.08	158,966.37	255,312.06	286,172.66	275,083.68	301,967.86	333,562.70	322,614.76	387,965.00	317,414.00
5002 - 50	Overtime Wages	2,258.67	749.05	3,629.34	8,446.01	7,944.38	6,486.14	8,142.93	8,327.85	5,892.57	10,265.00	4,745.00
5005	On-Call Stipend	3,750.00	3,810.00	3,180.00	3,060.00	3,120.00	3,120.00	3,120.00	5,100.00	8,184.50	9,317.00	7,713.00
	Total Salaries	**321,193.41**	**293,874.06**	**201,287.11**	**284,343.11**	**346,645.30**	**357,095.17**	**392,894.57**	**441,500.04**	**404,215.07**	**519,307.00**	**435,347.00**
	Fringe Benefits											
5031 - 50	FICA Expense	21,709.90	20,791.93	13,307.37	20,065.38	24,620.01	25,371.49	27,832.09	30,938.93	29,830.58	37,480.00	31,340.00
5032 - 50	Pension Expense	60,064.07	54,304.68	22,357.30	38,228.33	99,978.63	27,736.52	7,245.78	91,241.76	73,668.93	73,537.00	66,934.00
5038 - 50	VDC Expense	0.00	0.00	0.00	0.00	0.00	358.07	856.43	1,181.61	1,022.05	1,559.00	1,650.00
5033 + 5(	Health Insurance	29,152.26	30,914.96	30,461.55	44,455.44	56,279.37	52,532.33	59,809.59	75,414.22	68,237.06	80,823.00	69,080.00
5034 + 5(	Workers Comp	6,922.92	6,488.60	5,700.67	12,605.42	10,397.53	12,937.33	7,163.09	6,948.81	3,700.48	19,885.00	14,670.00
5035 - 50	Disability Insurance	288.69	292.15	139.89	159.90	168.40	1,018.26	1,187.21	1,550.57	2,121.90	1,960.00	1,629.00
5042 - 50	Post Retire Overhead	27,441.76	24,189.90	16,346.22	25,086.72	29,758.71	28,365.00	24,605.25	28,822.73	27,266.84	35,726.00	28,644.00
5054	Employee Physicals & Screeni	1,487.75	1,444.25	2,485.50	1,892.50	877.50	2,049.00	0.00	0.00	0.00	0.00	0.00
	Total Fringe Benefits	**147,067.35**	**138,426.47**	**90,798.50**	**142,493.69**	**222,080.15**	**150,368.00**	**128,699.44**	**236,098.63**	**205,847.84**	**250,970.00**	**213,947.00**
	Operations & Maintenance											
5706	Shop Tools	3,794.50	3,988.72	83.56	0.00	2,104.15	1,069.96	3,289.79	16,409.06	3,049.09	2,700.00	5,000.00

Army Water Line
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
5902	Lab Fees	2,719.00	3,340.00	3,460.00	3,598.00	5,340.00	3,684.00	3,913.09	3,924.00	4,747.00	5,000.00	5,000.00
	Total O & M	**6,513.50**	**7,328.72**	**3,543.56**	**3,598.00**	**7,444.15**	**4,753.96**	**7,202.88**	**20,333.06**	**7,796.09**	**7,700.00**	**10,000.00**
6004	**Water Purchases**	**921,122.14**	**420,674.66**	**503,750.61**	**486,929.77**	**534,934.13**	**557,468.34**	**743,121.13**	**616,278.75**	**817,812.03**	**824,863.00**	**805,659.00**
	Office & Administrative											
5053	Misc Employee Costs	0.00	0.00	0.00	0.00	0.00	0.00	26.39	0.00	0.00	0.00	0.00
5122	Public Info & Advertising	0.00	0.00	0.00	0.00	0.00	465.00	172.22	0.00	0.00	0.00	0.00
5202	Employee Mileage Reimburser	0.00	0.00	0.00	0.00	0.00	69.03	760.79	2,295.80	725.18	2,000.00	1,000.00
5570	Public Work Enforcement Fee:	0.00	0.00	0.00	0.00	0.00	0.00	44.65	7,678.54	1,018.72	826.00	543.00
6210	Trustee Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	3,000.00	3,750.00
	Total Office & Admin	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**534.03**	**1,004.05**	**9,974.34**	**4,743.90**	**5,826.00**	**5,293.00**
	Utilities											
5802	Gas & Electric	17,907.20	15,702.87	17,470.33	14,131.25	14,015.29	22,200.78	24,027.61	21,695.02	23,579.20	27,300.00	25,000.00
	Total Utilities	**17,907.20**	**15,702.87**	**17,470.33**	**14,131.25**	**14,015.29**	**22,200.78**	**24,027.61**	**21,695.02**	**23,579.20**	**27,300.00**	**25,000.00**
	Professional Fees											
5924	Legal	682.50	0.00	4,703.50	0.00	0.00	371.25	81.00	110.00	267.10	900.00	900.00
5926	Investment Banking Fees	569.69	559.28	556.65	572.78	588.20	575.59	546.62	422.05	375.49	755.00	1,114.00
5970	Consulting	0.00	0.00	0.00	0.00	0.00	5,800.00	680.00	0.00	0.00	0.00	0.00
	Total Professional Fees	**1,252.19**	**559.28**	**5,260.15**	**572.78**	**588.20**	**6,746.84**	**1,307.62**	**532.05**	**642.59**	**1,655.00**	**2,014.00**
	Repairs & Maintenance											
5804	Building Maintenance & Repai	2,894.33	10,672.40	3,337.95	2,037.54	4,033.55	2,629.50	4,688.52	3,924.20	8,694.50	5,000.00	5,000.00
5808	Site Maint & Repair	9,885.00	4,348.34	1,971.00	3,355.00	11,091.00	5,988.57	6,706.85	12,362.72	23,777.59	30,000.00	30,000.00
5812	Pipeline Maintenance	19,944.25	15,411.92	8,655.86	15,632.91	19,299.16	17,638.84	29,969.89	20,000.00	19,414.91	87,250.00	50,000.00
	Total Repairs & Maintenance	**32,723.58**	**30,432.66**	**13,964.81**	**21,025.45**	**34,423.71**	**26,256.91**	**41,365.26**	**36,286.92**	**51,887.00**	**122,250.00**	**85,000.00**
	Computer											
5128	Programming & Software	0.00	0.00	0.00	19,980.00	0.00	0.00	0.00	0.00	0.00	3,775.00	3,820.00
	Total Computer	**0.00**	**0.00**	**0.00**	**19,980.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**3,775.00**	**3,820.00**
6114	**Insurance**	**25,503.73**	**24,160.26**	**23,923.64**	**25,236.34**	**28,733.02**	**30,586.76**	**36,432.46**	**35,714.31**	**51,345.58**	**60,400.00**	**64,400.00**
6190 + 61	**Admin Allocation**	**33,161.55**	**46,814.48**	**99,309.25**	**135,879.88**	**164,184.73**	**149,390.80**	**160,857.95**	**200,300.74**	**250,874.10**	**247,988.00**	**320,528.00**
6191 + 61	**Engineering Allocation**	**16,118.25**	**7,715.17**	**9,110.13**	**7,479.08**	**10,947.61**	**11,238.13**	**10,724.76**	**12,064.81**	**11,530.58**	**18,074.00**	**17,173.00**
6208	**NYS Administrative Assessn**	**10,979.00**	**11,436.00**	**10,836.00**	**10,609.00**	**11,179.00**	**11,179.00**	**11,121.00**	**11,009.00**	**10,038.00**	**12,897.00**	**13,159.00**
8901 + 5(	**Water Quality Allocation**	**30,304.90**	**28,050.05**	**33,800.32**	**62,727.10**	**67,288.68**	**65,963.54**	**61,757.76**	**68,004.67**	**69,173.69**	**124,325.00**	**74,648.00**
7032	**Depreciation**	**109,718.66**	**114,083.87**	**146,041.92**	**157,623.60**	**326,122.58**	**349,490.75**	**419,768.23**	**446,464.83**	**704,526.31**	**748,600.00**	**734,100.00**
6202	**Interest Expense**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**205,573.28**	**351,265.33**	**396,773.00**	**318,522.00**

Army Water Line
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
7170	**Debt Issuance Costs**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**20,000.00**	**50,500.00**	**111,969.50**	**0.00**	**0.00**
	Total Expenses	**1,673,565.46**	**1,139,258.55**	**1,159,096.33**	**1,372,629.05**	**1,768,586.55**	**1,743,273.01**	**2,060,284.72**	**2,412,330.45**	**3,077,246.81**	**3,372,703.00**	**3,128,610.00**
	Change in Net Position	**(125,049.58)**	**769,625.28**	**155,151.04**	**424,851.27**	**122,194.86**	**936,906.65**	**364,730.27**	**(605,047.58)**	**4,427,395.02**	**(147,189.00)**	**415,568.00**

Regional Water Line
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
	Customer Billings											
4001	Customer Billings	125,262.99	109,644.25	93,726.50	88,223.52	80,665.94	95,046.62	100,733.03	104,574.51	137,652.75	161,596.00	125,952.00
4005	Capital Billings	307,498.76	307,037.44	278,566.88	277,287.52	274,263.88	278,586.76	275,812.04	271,130.08	286,518.04	336,428.00	360,983.00
	Total Customer Billings	**432,761.75**	**416,681.69**	**372,293.38**	**365,511.04**	**354,929.82**	**373,633.38**	**376,545.07**	**375,704.59**	**424,170.79**	**498,024.00**	**486,935.00**
	Other Income											
4164	Miscellaneous	425.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Other Income	**425.80**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Interest Income											
4102	Investment Interest Income	506.13	590.74	3,899.35	8,773.53	8,622.74	2,100.48	9,167.55	23,030.55	20,870.96	18,400.00	17,200.00
	Total Interest Income	**506.13**	**590.74**	**3,899.35**	**8,773.53**	**8,622.74**	**2,100.48**	**9,167.55**	**23,030.55**	**20,870.96**	**18,400.00**	**17,200.00**
	Total Income	**433,693.68**	**417,272.43**	**376,192.73**	**374,284.57**	**363,552.56**	**375,733.86**	**385,712.62**	**398,735.14**	**445,041.75**	**516,424.00**	**504,135.00**
	Salaries											
	Administrative Wages	5,465.59	7,217.19	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Engineering Wages	5,317.29	6,857.55	5,125.41	4,054.81	7,383.16	10,599.79	13,473.34	12,954.55	15,392.77	12,135.00	13,091.00
	Telecom Wages	145.13	22.68	0.00	0.00	0.00	0.00	0.00	0.00	917.39	0.00	0.00
	WQ Wages	22,195.98	23,883.72	22,624.25	19,575.50	18,425.28	17,996.01	15,716.49	18,910.29	24,527.18	30,518.00	36,916.00
5002 - 50	Overtime Wages	592.14	1,210.74	866.09	1,046.21	738.92	131.24	1,014.93	3,628.67	3,402.12	1,757.00	3,013.00
5005	On-Call Stipend	300.00	630.00	1,590.00	1,530.00	1,560.00	1,560.00	1,560.00	2,550.00	4,092.25	799.00	976.00
	Total Salaries	**34,016.13**	**39,821.88**	**30,205.75**	**26,206.52**	**28,107.36**	**30,287.04**	**31,764.76**	**38,043.51**	**48,331.71**	**45,209.00**	**53,996.00**
	Fringe Benefits											
5031 - 50	FICA Expense	2,886.15	2,830.21	1,974.44	1,876.87	1,992.42	2,143.29	2,272.88	2,666.24	3,578.94	3,265.00	3,884.00
5032 - 50	Pension Expense	7,801.65	7,235.30	3,321.71	3,545.28	8,234.65	2,303.43	566.11	7,676.78	8,631.08	6,072.00	8,045.00
5038 - 50	VDC Expense	0.00	0.00	0.00	0.00	0.00	183.75	130.22	148.38	122.39	143.00	218.00
5033 + 5(	Health Insurance	3,367.66	4,230.21	4,699.79	5,149.08	4,227.40	4,853.02	5,665.77	5,195.01	7,865.25	6,950.00	8,712.00
5034 + 5(	Workers Comp	820.54	1,354.48	1,170.28	1,168.33	959.78	1,016.78	746.43	821.11	611.31	1,694.00	1,965.00
5035 - 50	Disability Insurance	28.46	20.76	16.07	15.75	16.49	88.36	94.22	117.76	130.98	174.00	208.00
5042 - 50	Post Retire Overhead	3,743.34	4,489.76	2,854.04	2,378.79	2,544.00	2,475.75	2,170.20	2,116.95	3,418.28	3,088.00	3,651.00
	Total Fringe Benefits	**18,647.80**	**20,160.72**	**14,036.33**	**14,134.10**	**17,974.74**	**13,064.38**	**11,645.83**	**18,742.23**	**24,358.23**	**21,386.00**	**26,683.00**
	Operations & Maintenance											
5815	Chemicals	1,139.50	1,032.20	1,252.80	1,109.70	1,365.54	1,378.00	2,700.00	3,163.90	3,072.90	3,200.00	3,200.00
5902	Lab Fees	2,869.00	3,070.00	3,160.00	3,273.00	3,360.00	3,384.00	3,350.84	4,879.00	3,600.00	3,600.00	3,600.00
6010	Cape Vincent Reserve	700.00	700.00	700.00	700.00	700.00	700.00	700.00	0.00	1,700.00	1,700.00	1,700.00
	Total O & M	**4,708.50**	**4,802.20**	**5,112.80**	**5,082.70**	**5,425.54**	**5,462.00**	**6,750.84**	**8,042.90**	**8,372.90**	**8,500.00**	**8,500.00**
6004	**Water Purchases**	**155,039.16**	**115,589.60**	**93,906.36**	**79,091.00**	**83,079.60**	**98,328.57**	**125,533.29**	**118,344.00**	**108,553.80**	**165,079.88**	**125,952.00**

Regional Water Line
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
	Office & Administrative											
5118	Other Communications	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,225.00
5122	Public Info & Advertising	40.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5202	Employee Mileage Reimburser	0.00	9.63	0.00	0.00	0.00	28.56	235.51	280.77	501.12	250.00	250.00
5570	Public Work Enforcement Fee:	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.41	110.00	10.00
	Total Office & Admin	**40.00**	**9.63**	**0.00**	**0.00**	**0.00**	**28.56**	**235.51**	**280.77**	**511.53**	**360.00**	**1,485.00**
	Utilities											
5802	Gas & Electric	18,256.24	21,687.56	20,283.72	18,716.06	21,635.12	28,930.76	31,406.98	22,377.93	27,698.55	39,901.44	30,000.00
	Total Utilities	**18,256.24**	**21,687.56**	**20,283.72**	**18,716.06**	**21,635.12**	**28,930.76**	**31,406.98**	**22,377.93**	**27,698.55**	**39,901.44**	**30,000.00**
	Professional Fees											
5924	Legal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	500.00
	Total Professional Fees	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**500.00**	**500.00**
	Repairs & Maintenance											
5804	Building Maintenance & Repai	1,333.88	3,316.47	496.45	8,889.15	2,332.85	2,401.55	7,171.18	4,508.19	7,202.84	9,841.86	9,000.00
5808	Site Maint & Repair	2,411.23	2,502.00	1,801.92	2,642.79	1,817.67	2,312.06	3,451.44	2,884.05	1,790.68	2,600.00	3,500.00
5812	Pipeline Maintenance	12,838.19	18,198.44	4,635.43	18,399.51	17,572.51	1,609.09	17,592.34	34,809.12	21,245.15	21,152.00	20,000.00
	Total Repairs & Maintenance	**16,583.30**	**24,016.91**	**6,933.80**	**29,931.45**	**21,723.03**	**6,322.70**	**28,214.96**	**42,201.36**	**30,238.67**	**33,593.86**	**32,500.00**
	Computer											
5128	Programming & Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	533.00	546.00
	Total Computer	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**533.00**	**546.00**
6114	**Insurance**	**4,938.14**	**4,911.95**	**4,517.70**	**4,938.84**	**4,917.05**	**5,678.98**	**5,794.16**	**6,398.90**	**7,043.53**	**7,700.00**	**9,000.00**
6190 + 61	**Admin Allocation**	**2,212.94**	**3,409.27**	**11,648.00**	**17,193.15**	**18,474.15**	**15,727.92**	**14,674.29**	**16,445.37**	**17,594.92**	**17,868.00**	**19,815.00**
6191 + 61	**Engineering Allocation**	**3,671.75**	**4,524.20**	**4,768.12**	**3,597.60**	**2,178.66**	**2,040.86**	**2,130.94**	**1,746.34**	**2,497.98**	**4,365.00**	**4,323.00**
6208	**NYS Administrative Assessn**	**2,472.00**	**2,358.00**	**2,072.00**	**2,102.00**	**1,939.00**	**1,939.00**	**2,092.00**	**1,771.00**	**1,821.00**	**1,662.00**	**1,857.00**
8901 + 5(	**Water Quality Allocation**	**5,478.96**	**6,850.16**	**6,203.50**	**5,503.59**	**5,195.33**	**4,894.07**	**5,407.44**	**4,930.65**	**8,715.94**	**11,144.00**	**11,912.00**
7032	**Depreciation**	**144,304.85**	**144,298.87**	**144,071.56**	**141,719.51**	**135,812.46**	**135,586.10**	**134,907.18**	**135,266.18**	**136,125.09**	**146,800.00**	**150,800.00**
7002	**Amortization**	**24,366.72**	**24,366.72**	**24,366.72**	**24,366.75**	**24,366.78**	**26,943.00**	**30,456.19**	**31,595.64**	**31,595.64**	**31,596.00**	**31,596.00**
6202	**Interest Expense**	**68,848.99**	**66,621.36**	**64,306.88**	**61,902.02**	**59,403.06**	**56,806.13**	**54,107.28**	**51,269.58**	**48,386.64**	**47,879.00**	**44,740.00**
	Total Expenses	**503,585.48**	**483,429.03**	**432,433.24**	**434,485.29**	**430,231.88**	**432,040.07**	**485,121.65**	**497,456.36**	**501,846.13**	**584,077.18**	**554,205.00**
	Change in Net Position	**(69,891.80)**	**(66,156.60)**	**(56,240.51)**	**(60,200.72)**	**(66,679.32)**	**(56,306.21)**	**(99,409.03)**	**(98,721.22)**	**(56,804.38)**	**(67,653.18)**	**(50,070.00)**

Water Sewer Contracts
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
	Customer Billings											
4001	Customer Billings	676,165.78	741,048.14	789,891.73	782,810.17	861,529.17	932,587.14	1,612,245.89	1,853,248.66	2,136,731.00	2,904,136.00	2,893,114.00
	Total Customer Billings	**676,165.78**	**741,048.14**	**789,891.73**	**782,810.17**	**861,529.17**	**932,587.14**	**1,612,245.89**	**1,853,248.66**	**2,136,731.00**	**2,904,136.00**	**2,893,114.00**
	Other Income											
4164	Miscellaneous	26.19	0.00	0.00	0.00	0.00	0.00	0.00	1,797.60	1,852.80	0.00	0.00
	Total Other Income	**26.19**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,797.60**	**1,852.80**	**0.00**	**0.00**
	Total Income	**676,191.97**	**741,048.14**	**789,891.73**	**782,810.17**	**861,529.17**	**932,587.14**	**1,612,245.89**	**1,855,046.26**	**2,138,583.80**	**2,904,136.00**	**2,893,114.00**
	Salaries											
	Administrative Wages	7,500.13	3,731.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Engineering Wages	7,844.03	12,549.87	15,728.33	10,043.81	17,345.00	17,050.71	76,317.93	57,700.99	50,786.90	29,061.00	28,869.00
	Telecom Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,695.54	0.00	0.00
	MMF Wages	0.00	0.00	0.00	0.00	0.00	0.00	963.78	161.19	296.91	0.00	0.00
	WQ Wages	286,794.57	286,085.85	377,346.80	307,525.99	311,521.18	335,047.12	717,917.78	997,687.51	1,261,496.70	1,417,888.00	1,388,900.00
5002 - 50	Overtime Wages	66,243.67	78,250.16	87,967.25	76,811.96	83,984.19	89,755.79	110,061.87	98,087.97	68,982.44	68,875.00	55,234.00
5005	On-Call Stipend	7,800.00	7,650.00	8,100.00	7,650.00	7,800.00	7,800.00	7,800.00	7,800.00	13,170.00	36,823.00	37,516.00
	Total Salaries	**376,182.40**	**388,267.15**	**489,142.38**	**402,031.76**	**420,650.37**	**449,653.62**	**913,061.36**	**1,161,437.66**	**1,397,428.49**	**1,552,647.00**	**1,510,519.00**
	Fringe Benefits											
5031 - 50	FICA Expense	28,496.48	27,828.98	32,254.34	28,729.49	29,927.03	32,060.70	64,312.76	81,161.64	103,030.74	111,783.00	108,576.00
5032 - 50	Pension Expense	75,343.53	69,740.56	54,527.32	54,924.19	123,883.89	35,410.41	16,782.94	242,541.36	259,408.92	234,324.00	248,787.00
5038 - 50	VDC Expense	0.00	0.00	0.00	0.00	0.00	108.37	435.41	445.41	578.01	535.00	408.00
5033 + 5(	Health Insurance	36,895.28	40,527.64	57,541.82	54,196.30	53,311.09	59,180.17	128,019.52	167,742.49	241,059.04	251,619.00	244,598.00
5034 + 5(	Workers Comp	27,768.62	30,194.51	31,825.60	27,194.54	20,769.12	27,641.93	41,407.38	42,962.77	28,987.63	75,995.00	67,558.00
5035 - 50	Disability Insurance	208.67	205.13	169.60	184.83	178.04	1,479.00	2,573.15	3,452.35	4,057.93	6,096.00	6,084.00
5042 - 50	Post Retire Overhead	54,429.40	53,280.47	52,061.24	34,535.25	35,222.25	36,834.00	67,539.00	82,674.26	120,917.85	111,984.00	106,979.00
5054	Employee Physicals & Screeni	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,415.50	0.00	0.00
	Total Fringe Benefits	**223,141.98**	**221,777.29**	**228,379.92**	**199,764.60**	**263,291.42**	**192,714.58**	**321,070.16**	**620,980.28**	**759,455.62**	**792,336.00**	**782,990.00**
	Operations & Maintenance											
5403	Safety Equipment & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	14,333.00	15,000.00
5704	O&M Supplies	35.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5706	Shop Tools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	29,373.80	3,281.50	29,500.00	5,000.00
5770	Other Tool, Equip & O&M	0.00	0.00	264.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8090	Purchases for Resale	6,711.50	10,947.44	15,905.24	27,474.16	35,203.34	16,492.53	20,933.36	48,263.07	32,384.12	41,500.00	50,000.00
	Total O & M	**6,747.13**	**10,947.44**	**16,169.24**	**27,474.16**	**35,203.34**	**16,492.53**	**20,933.36**	**77,636.87**	**35,665.62**	**85,333.00**	**70,000.00**

Water Sewer Contracts
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
	Office & Administrative											
5053	Misc Employee Costs	0.00	2.75	0.00	10.75	0.00	0.00	0.00	0.00	0.00	1,102.00	100.00
5104	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4,000.00	3,750.00
5110	Postage & Shipping	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	750.00	750.00
5112	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,000.00	4,500.00
5114	Cellular Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,800.00	30,300.00
5118	Other Communications	0.00	0.00	0.00	0.00	0.00	0.00	0.00	743.47	1,367.40	9,530.00	8,375.00
5120	Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,500.00	1,100.00
5130	Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,000.00	3,000.00
5202	Employee Mileage Reimburser	82.73	83.46	44.15	0.00	89.60	723.05	5,304.40	3,796.13	6,318.09	8,500.00	12,000.00
5204	Empl. Meals & Incidental	0.00	0.00	0.00	0.00	0.00	0.00	39.50	0.00	52.50	5,000.00	2,000.00
5206	Empl. Lodging	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,256.00	2,500.00
5270	Travel & Meeting Expense	200.75	111.75	134.25	73.00	0.00	0.00	3.25	0.00	0.00	500.00	500.00
5370	Training & Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16,500.00	9,500.00
5402	Employee Uniforms	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,130.00	15,000.00
	Total Office & Admin	**283.48**	**197.96**	**178.40**	**83.75**	**89.60**	**723.05**	**5,347.15**	**4,539.60**	**7,737.99**	**103,568.00**	**93,375.00**
	Professional Fees											
5924	Legal	0.00	0.00	300.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Professional Fees	**0.00**	**0.00**	**300.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Automobile											
5601	Auto/Light Truck Rep. & Maint.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46,000.00	42,000.00
5602	Auto/Light Truck Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	109,474.00	80,000.00
5603	Auto/Light Truck Rental/Lease	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	270,000.00	258,600.00
5605	Vehicle Ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	58,700.00	63,700.00
	Total Automobile	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**484,174.00**	**444,300.00**
	Computer											
5124	Computer Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	18,000.00	18,000.00
5128	Programming & Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3,443.00	3,604.00
	Total Computer	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**21,443.00**	**21,604.00**
6114	**Insurance**	**7,654.11**	**9,776.42**	**13,406.06**	**16,102.09**	**18,379.36**	**19,605.69**	**35,668.14**	**42,844.86**	**50,434.40**	**67,200.00**	**75,400.00**
6190 + 61	**Admin Allocation**	**3,531.63**	**2,719.83**	**27,726.00**	**37,499.24**	**38,120.33**	**33,164.38**	**32,872.68**	**37,815.14**	**42,057.16**	**44,516.00**	**46,841.00**
6191 + 61	**Engineering Allocation**	**642.81**	**12,634.36**	**12,344.14**	**10,221.98**	**11,164.04**	**7,110.64**	**14,919.46**	**8,842.13**	**11,447.20**	**12,861.00**	**13,024.00**
6208	**NYS Administrative Assessn**	**3,891.00**	**4,002.00**	**4,110.00**	**4,437.00**	**4,861.00**	**4,861.00**	**5,033.00**	**7,775.00**	**8,979.00**	**10,879.00**	**11,985.00**
8901 + 5(	**Water Quality Allocation**	**99,877.25**	**103,234.78**	**127,907.96**	**104,416.60**	**102,915.66**	**118,108.30**	**153,791.79**	**257,621.18**	**355,162.39**	**(270,966.00)**	**(195,486.00)**
	Total Expenses	**721,951.79**	**753,557.23**	**919,664.10**	**802,031.18**	**894,675.12**	**842,433.79**	**1,502,697.10**	**2,219,492.72**	**2,668,367.87**	**2,903,991.00**	**2,874,552.00**

Water Sewer Contracts
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
	Change in Net Position	**(45,759.82)**	**(12,509.09)**	**(129,772.37)**	**(19,221.01)**	**(33,145.95)**	**90,153.35**	**109,548.79**	**(364,446.46)**	**(529,784.07)**	**145.00**	**18,562.00**

Engineering
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
	Customer Billings											
4001	Customer Billings	829,484.61	1,062,118.41	1,231,125.65	1,444,830.58	1,151,971.12	1,086,412.10	517,566.47	547,266.08	665,630.31	650,635.00	599,700.00
	Total Customer Billings	**829,484.61**	**1,062,118.41**	**1,231,125.65**	**1,444,830.58**	**1,151,971.12**	**1,086,412.10**	**517,566.47**	**547,266.08**	**665,630.31**	**650,635.00**	**599,700.00**
	Grant Revenue											
4181	Federal Grant Income	0.00	0.00	17,505.00	8,995.00	1,462.50	0.00	0.00	0.00	0.00	0.00	40,000.00
4184	Other Grants	0.00	0.00	438.24	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Grant Revenue	**0.00**	**0.00**	**17,943.24**	**8,995.00**	**1,462.50**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**40,000.00**
	Total Income	**829,484.61**	**1,062,118.41**	**1,249,068.89**	**1,453,825.58**	**1,153,433.62**	**1,086,412.10**	**517,566.47**	**547,266.08**	**665,630.31**	**650,635.00**	**639,700.00**
	Salaries											
	Administrative Wages	4,756.11	7,685.95	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Engineering Wages	500,897.43	621,705.99	725,185.18	740,351.62	624,992.51	639,314.30	269,131.07	271,965.55	329,582.65	284,128.00	295,007.00
	Telecom Wages	7,051.00	15,829.55	15,536.67	0.00	0.00	1,452.00	0.00	0.00	3,072.34	0.00	0.00
	Regional Development Wages	894.00	979.49	2,582.29	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	MMF Wages	0.00	0.00	0.00	0.00	650.88	0.00	21.32	0.00	0.00	0.00	0.00
	WQ Wages	604.46	497.90	442.63	2,190.58	173.36	4,464.50	682.85	1,271.82	11,453.40	0.00	0.00
5002 - 50	Overtime Wages	136.78	1,061.63	871.63	2,063.24	363.50	0.00	0.00	0.00	0.00	0.00	0.00
	Total Salaries	**514,339.78**	**647,760.51**	**744,618.40**	**744,605.44**	**626,180.25**	**645,230.80**	**269,835.24**	**273,237.37**	**344,108.39**	**284,128.00**	**295,007.00**
	Fringe Benefits											
5031 - 50	FICA Expense	36,787.79	46,657.63	54,181.73	53,537.60	43,848.54	44,953.84	19,789.26	19,233.57	25,635.32	20,532.00	21,315.00
5032 - 50	Pension Expense	94,092.36	112,067.26	88,495.03	93,339.39	162,288.41	45,377.02	4,590.03	50,045.64	55,875.04	29,905.00	37,287.00
5038 - 50	VDC Expense	0.00	0.00	0.00	0.00	0.00	3,945.90	7,792.17	2,031.42	2,357.73	1,727.00	1,980.00
5033 + 5(	Health Insurance	41,467.39	50,989.56	98,509.07	114,710.73	91,876.01	92,477.20	49,044.50	37,867.88	53,697.00	42,767.00	44,559.00
5034 + 5(	Workers Comp	1,492.39	1,408.50	13,570.86	32,395.92	19,910.40	24,427.51	2,054.27	1,182.94	836.61	1,142.00	958.00
5035 - 50	Disability Insurance	281.86	286.48	633.33	373.37	430.64	1,555.64	914.00	1,025.63	1,302.89	998.00	907.00
5042 - 50	Post Retire Overhead	47,124.99	56,753.80	57,880.29	56,861.79	45,956.31	45,484.65	16,529.28	21,140.49	20,092.29	16,696.00	15,950.00
5054	Employee Physicals & Screeni	419.50	256.25	841.75	364.00	246.25	999.75	334.75	1,261.32	217.50	600.00	600.00
	Total Fringe Benefits	**221,666.28**	**268,419.48**	**314,112.06**	**351,582.80**	**364,556.56**	**259,221.51**	**101,048.26**	**133,788.89**	**160,014.38**	**114,367.00**	**123,556.00**
	Operations & Maintenance											
5403	Safety Equipment & Supplies	1,356.35	2,028.36	1,108.44	1,289.78	433.81	935.15	1,041.19	1,073.41	366.23	1,000.00	1,400.00
5904	SCADA	24,129.55	25,304.60	22,717.22	16,903.01	21,377.91	12,627.91	17,009.04	10,383.10	16,404.91	23,351.00	24,300.00
8090	Purchases for Resale	22,840.54	71,025.98	79,806.59	90,857.60	56,786.55	45,547.58	53,891.24	40,658.36	67,062.95	147,800.00	121,000.00
	Total O & M	**48,326.44**	**98,358.94**	**103,632.25**	**109,050.39**	**78,598.27**	**59,110.64**	**71,941.47**	**52,114.87**	**83,834.09**	**172,151.00**	**146,700.00**
	Office & Administrative											

Engineering
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
5053	Misc Employee Costs	1,029.87	546.00	730.82	219.25	1,163.20	0.00	325.00	5.87	0.00	500.00	750.00
5102	Office Rent	11,594.04	11,594.04	12,716.04	10,761.00	10,761.00	5,388.96	1,869.96	1,869.96	1,869.96	1,870.00	1,870.00
5104	Office Supplies	2,506.93	2,716.86	863.74	1,547.38	578.25	990.90	905.87	996.37	0.00	1,000.00	1,000.00
5112	Telephone	2,619.74	2,735.47	3,022.59	3,656.26	3,134.23	2,988.60	2,375.16	279.18	0.00	396.00	394.00
5114	Cellular Services	5,048.67	6,070.66	6,947.94	5,690.07	5,808.87	6,324.44	4,749.05	5,471.80	5,892.40	6,700.00	8,500.00
5120	Dues & Subscriptions	681.00	405.00	913.00	618.00	860.00	662.00	248.00	0.00	0.00	900.00	1,000.00
5122	Public Info & Advertising	3,228.43	3,850.79	4,345.02	0.00	1,600.00	1,913.00	4,752.37	4,066.90	0.00	0.00	0.00
5130	Office Equipment	5,832.84	8,463.37	3,075.95	2,796.39	445.00	836.00	0.00	211.75	1,139.60	1,500.00	1,500.00
5202	Employee Mileage Reimburser	15,191.46	14,757.50	19,026.40	16,518.33	5,953.51	11,681.30	5,634.72	9,458.69	10,359.12	11,500.00	11,500.00
5204	Empl. Meals & Incidental	905.01	691.03	1,958.81	453.30	871.89	3,737.13	44.62	440.00	593.20	1,400.00	2,300.00
5206	Empl. Lodging	479.00	2,012.00	6,612.00	1,715.00	2,252.48	6,351.40	0.00	562.55	1,918.53	2,750.00	3,300.00
5270	Travel & Meeting Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	570.01	1,000.00	1,100.00
5312	Continuing Education	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,372.61	13,305.00	5,000.00
5370	Training & Development	744.90	4,326.80	8,021.07	7,994.00	5,179.45	10,201.60	2,902.88	3,254.00	2,298.48	6,620.00	7,500.00
5402	Employee Uniforms	233.00	486.00	633.90	753.00	1,155.90	1,167.94	684.98	533.94	3,233.74	2,200.00	8,050.00
	Total Office & Admin	**50,094.89**	**58,655.52**	**68,867.28**	**52,721.98**	**39,763.78**	**52,243.27**	**24,492.61**	**27,151.01**	**34,247.65**	**51,641.00**	**53,764.00**
	Professional Fees											
5924	Legal	203.40	0.00	0.00	29,426.88	0.00	2,255.00	0.00	0.00	0.00	600.00	1,000.00
	Total Professional Fees	**203.40**	**0.00**	**0.00**	**29,426.88**	**0.00**	**2,255.00**	**0.00**	**0.00**	**0.00**	**600.00**	**1,000.00**
	Automobile											
5601	Auto/Light Truck Rep. & Maint.	479.76	1,040.21	2,427.47	479.76	2,043.92	1,914.47	1,284.01	2,046.93	2,029.61	2,400.00	7,000.00
5602	Auto/Light Truck Fuel	3,611.73	3,609.44	4,265.06	3,265.01	2,165.18	3,549.72	4,551.48	4,588.83	4,643.75	5,000.00	10,000.00
5603	Auto/Light Truck Rental/Lease	10,576.52	12,164.04	12,164.04	8,600.04	5,200.00	6,700.00	6,700.00	6,700.00	19,100.00	11,800.00	38,100.00
5605	Vehicle Ins	2,223.20	2,182.96	2,197.27	1,195.88	3,060.78	2,727.02	2,366.25	3,739.82	2,736.04	2,900.00	11,800.00
	Total Automobile	**16,891.21**	**18,996.65**	**21,053.84**	**13,540.69**	**12,469.88**	**14,891.21**	**14,901.74**	**17,075.58**	**28,509.40**	**22,100.00**	**66,900.00**
	Computer											
5124	Computer Equipment	4,843.49	6,385.46	3,059.58	5,020.61	6,420.80	5,685.86	5,827.81	3,976.25	4,987.91	8,500.00	14,000.00
5128	Programming & Software	790.42	2,500.00	9,667.78	11.10	978.12	613.80	0.00	2,360.65	3,228.33	5,275.00	5,175.00
5906	GIS	38,914.18	40,065.42	42,045.51	34,220.54	28,239.24	25,080.87	27,243.96	37,825.79	40,172.81	45,440.00	45,440.00
	Total Computer	**44,548.09**	**48,950.88**	**54,772.87**	**39,252.25**	**35,638.16**	**31,380.53**	**33,071.77**	**44,162.69**	**48,389.05**	**59,215.00**	**64,615.00**
6122	**Bad Debt Expense**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**396.00**	**0.00**	**0.00**	**0.00**	**0.00**
6114	**Insurance**	**9,876.27**	**13,487.84**	**24,077.03**	**24,687.51**	**26,462.19**	**26,810.36**	**15,626.17**	**16,369.57**	**14,945.42**	**16,300.00**	**16,900.00**
6190 + 61	**Admin Allocation**	**1,995.02**	**3,534.89**	**42,870.00**	**53,703.05**	**57,833.25**	**50,348.12**	**45,585.21**	**50,307.28**	**53,247.83**	**53,030.00**	**57,835.00**
6191 + 61	**Engineering Allocation**	**(86,314.22)**	**(85,882.43)**	**(96,570.33)**	**(67,192.98)**	**(80,695.85)**	**(75,947.20)**	**(87,009.99)**	**(95,012.18)**	**(106,477.66)**	**(137,852.00)**	**(199,465.00)**
6208	**NYS Administrative Assessn**	**4,908.00**	**5,516.00**	**7,378.00**	**6,535.00**	**6,994.00**	**6,995.00**	**6,558.00**	**3,402.00**	**3,427.00**	**2,638.00**	**2,685.00**
8901 + 5(	**Water Quality Allocation**	**246.46**	**375.15**	**255.14**	**1,184.00**	**139.40**	**1,436.30**	**0.00**	**315.20**	**4,420.57**	**0.00**	**0.00**

Engineering
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
7032	**Depreciation**	**22,256.98**	**26,522.06**	**27,217.26**	**34,865.10**	**27,737.75**	**12,608.16**	**8,343.06**	**7,647.80**	**0.00**	**0.00**	**0.00**
	Total Expenses	**849,038.60**	**1,104,695.49**	**1,312,283.80**	**1,393,962.11**	**1,195,677.64**	**1,086,583.70**	**504,789.54**	**530,560.08**	**668,666.12**	**638,318.00**	**629,497.00**
	Change in Net Position	**(19,553.99)**	**(42,577.08)**	**(63,214.91)**	**59,863.47**	**(42,244.02)**	**(171.60)**	**12,776.93**	**16,706.00**	**(3,035.81)**	**12,317.00**	**10,203.00**

Regional Development
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
	Customer Billings											
4001	Customer Billings	186,015.30	216,280.74	222,185.58	145,500.47	141,016.80	115,073.91	277,247.39	219,996.70	248,536.00	228,780.00	303,914.00
	Total Customer Billings	**186,015.30**	**216,280.74**	**222,185.58**	**145,500.47**	**141,016.80**	**115,073.91**	**277,247.39**	**219,996.70**	**248,536.00**	**228,780.00**	**303,914.00**
	Grant Revenue											
4181	Federal Grant Income	180,472.43	328,619.77	109,584.04	214,514.58	95,515.40	163,482.86	0.00	58,335.84	15,133.69	0.00	0.00
4183	NY State Grants	1,493,000.41	2,037,703.34	1,945,719.20	2,164,333.97	759,605.05	1,378,465.69	373,605.93	404,258.22	170,974.52	1,040,122.00	824,867.00
4184	Other Grants	0.00	0.00	0.00	0.00	0.00	33,486.00	0.00	0.00	0.00	0.00	0.00
	Total Grant Revenue	**1,673,472.84**	**2,366,323.11**	**2,055,303.24**	**2,378,848.55**	**855,120.45**	**1,575,434.55**	**373,605.93**	**462,594.06**	**186,108.21**	**1,040,122.00**	**824,867.00**
4104	**Loan Interest Income**	**664,527.51**	**617,971.80**	**661,274.95**	**635,971.21**	**478,171.51**	**516,852.69**	**445,800.97**	**458,660.22**	**504,724.57**	**565,000.00**	**480,000.00**
	Other Income											
4162	Processing Fees	26,265.00	46,617.00	39,355.00	39,950.00	12,600.00	34,530.00	28,879.00	37,695.00	49,310.00	24,000.00	14,000.00
4164	Miscellaneous	40,115.65	40,826.16	29,585.70	7,717.42	7,258.83	17,696.13	9,563.83	4,209.71	54,384.64	3,800.00	3,800.00
4185	Grant Recapture	0.00	0.00	0.00	16,350.00	0.00	13,440.00	4,480.00	0.00	0.00	0.00	0.00
4190	Recovery of Bad Debts	60,424.16	17,392.00	22,317.89	0.00	13,763.38	0.00	0.00	0.00	0.00	0.00	0.00
	Total Other Income	**126,804.81**	**104,835.16**	**91,258.59**	**64,017.42**	**33,622.21**	**65,666.13**	**42,922.83**	**41,904.71**	**103,694.64**	**27,800.00**	**17,800.00**
	Interest Income											
4102	Investment Interest Income	135,267.19	162,283.17	220,599.35	291,044.17	139,599.49	75,270.87	238,499.50	522,959.46	618,602.31	642,100.00	613,600.00
4106 + 4	Trustee Interest	0.00	0.00	61.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4202 + 42	Mark to Market Adjustment	(39,479.89)	(23,261.88)	38,236.80	18,806.22	(29,600.46)	(432,194.69)	(258,380.35)	220,808.87	375,595.35	0.00	0.00
	Total Interest Income	**95,787.30**	**139,021.29**	**258,897.47**	**309,850.39**	**109,999.03**	**(356,923.82)**	**(19,880.85)**	**743,768.33**	**994,197.66**	**642,100.00**	**613,600.00**
	Total Income	**2,746,607.76**	**3,444,432.10**	**3,288,919.83**	**3,534,188.04**	**1,617,930.00**	**1,916,103.46**	**1,119,696.27**	**1,926,924.02**	**2,037,261.08**	**2,503,802.00**	**2,240,181.00**
	Salaries											
	Administrative Wages	58,206.43	58,445.64	9,972.40	16,052.90	12,487.14	13,230.91	9,280.56	12,486.65	11,191.51	11,728.00	44,072.00
	Engineering Wages	28,611.69	78,457.11	64,661.40	24,258.44	12,092.67	7,733.14	7,250.38	2,303.04	41.60	3,373.00	3,497.00
	Telecom Wages	1,811.99	1,815.51	0.00	0.00	0.00	2,466.19	21,433.55	20,239.50	1,234.42	0.00	0.00
	Regional Development Wages	275,012.23	273,691.36	292,711.42	312,180.79	307,794.81	292,240.85	278,359.36	283,728.71	290,471.12	301,425.00	379,652.00
	Next Move NY Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,384.87	234,265.00	227,492.00
5002 - 50	Overtime Wages	33.54	82.46	0.00	17.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Salaries	**363,675.88**	**412,492.08**	**367,345.22**	**352,509.95**	**332,374.62**	**315,671.09**	**316,323.85**	**318,757.90**	**341,323.52**	**550,791.00**	**654,713.00**
	Fringe Benefits											
5031 - 50	FICA Expense	24,545.34	28,840.86	24,523.39	23,768.34	22,343.09	21,942.20	22,348.51	22,329.14	25,363.56	39,532.00	47,081.00
5032 - 50	Pension Expense	74,920.27	81,676.10	48,996.02	54,750.16	111,076.06	29,090.04	7,084.02	83,515.65	71,680.34	75,361.00	88,803.00
5038 - 50	VDC Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,189.64	7,931.00	8,737.00
5033 + 5	Health Insurance	38,976.86	42,922.52	51,098.00	56,095.72	51,474.12	45,487.79	45,608.10	49,010.61	51,959.57	93,724.00	107,008.00

Regional Development
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
5034 + 5(	Workers Comp	749.74	821.61	709.18	728.97	452.41	506.48	415.13	355.54	162.30	722.00	854.00
5035 - 50	Disability Insurance	372.78	299.65	303.49	302.17	375.47	1,050.79	858.14	853.32	1,403.49	1,821.00	2,330.00
5042 - 50	Post Retire Overhead	31,963.71	35,971.03	26,039.23	25,226.85	22,223.55	20,408.22	18,482.55	17,990.07	18,346.50	33,517.00	40,961.00
5054	Employee Physicals & Screeni	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	435.00	243.00	850.00
	Total Fringe Benefits	**171,528.70**	**190,531.77**	**151,669.31**	**160,872.21**	**207,944.70**	**118,485.52**	**94,796.45**	**174,054.33**	**171,540.40**	**252,851.00**	**296,624.00**
	Operations & Maintenance											
5403	Safety Equipment & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	579.99	500.00	500.00
6110	Marketing	5,000.00	5,000.00	5,000.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	10,000.00
8090	Purchases for Resale	8,323.20	10,982.00	6,260.00	500.00	6,400.00	3,806.41	20,862.50	14,030.00	47,620.46	25,000.00	30,000.00
	Total O & M	**13,323.20**	**15,982.00**	**11,260.00**	**5,500.00**	**6,400.00**	**8,806.41**	**25,862.50**	**19,030.00**	**53,200.45**	**30,500.00**	**40,500.00**
6006	**Host Community Benefits**	**20,757.52**	**20,757.72**	**59,297.16**	**88,942.88**	**103,765.74**	**133,411.46**	**148,234.32**	**183,809.18**	**207,525.76**	**219,384.06**	**0.00**
	Office & Administrative											
5053	Misc Employee Costs	(10.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,242.07	4,100.00	1,200.00
5102	Office Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,800.00	28,800.00
5104	Office Supplies	0.00	114.00	0.00	0.00	0.00	0.00	0.00	0.00	643.81	1,500.00	1,500.00
5112	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	132.00	118.00
5114	Cellular Services	0.00	0.00	0.00	0.00	1,460.30	431.68	0.00	0.00	187.60	1,500.00	1,500.00
5120	Dues & Subscriptions	625.00	625.00	625.00	125.00	625.00	625.00	625.00	500.00	625.00	2,300.00	2,200.00
5122	Public Info & Advertising	1,468.36	1,870.02	220.76	230.12	289.00	714.50	643.01	502.51	676.72	3,700.00	78,750.00
5123	Promotional Materials	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,436.60	81,557.00	1,750.00
5130	Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00
5170	Other Office Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,743.83	1,000.00	4,000.00
5172	Filing Fees	280.00	560.00	580.00	580.00	600.00	0.00	653.25	650.00	650.00	700.00	950.00
5173	Credit Card Processing Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,050.00
5202	Employee Mileage Reimburser	4,159.16	3,306.33	1,277.93	443.00	609.54	965.17	3,791.26	4,143.62	3,959.97	12,600.00	12,650.00
5204	Empl. Meals & Incidental	823.47	355.18	532.09	350.02	0.00	0.00	0.00	634.50	984.75	4,000.00	4,200.00
5206	Empl. Lodging	4,071.99	2,955.41	3,780.11	2,280.06	0.00	0.00	0.00	364.00	789.00	5,700.00	5,600.00
5270	Travel & Meeting Expense	2,508.23	1,370.58	4,459.68	611.74	600.00	97.17	0.00	46.00	640.00	4,350.00	4,250.00
5370	Training & Development	1,490.00	55.00	0.00	1,749.00	99.00	4,000.00	350.00	25.00	1,520.00	4,200.00	4,000.00
5508	Cleaning Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	2,070.00
5570	Public Work Enforcement Fee:	476.61	896.11	369.64	1,293.90	1,191.25	1,142.00	1,618.93	999.16	0.00	0.00	0.00
6104	Sponsorships	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00
	Total Office & Admin	**15,892.82**	**12,107.63**	**11,845.21**	**7,662.84**	**5,474.09**	**7,975.52**	**7,681.45**	**7,864.79**	**27,099.35**	**165,139.00**	**159,588.00**
	Professional Fees											
5924	Legal	2,248.50	2,646.55	2,323.90	6,480.95	3,318.00	2,075.00	3,465.38	6,298.00	175.00	7,980.94	7,000.00
5926	Investment Banking Fees	6,762.92	7,240.73	7,231.08	7,795.79	7,440.87	7,321.67	8,839.31	7,472.77	6,985.38	10,920.00	10,234.00

Regional Development
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
5970	Consulting	199,120.45	245,109.00	69,429.56	117,020.40	61,725.16	174,480.21	36,733.59	19,142.71	36,052.69	290,000.00	117,000.00
	Total Professional Fees	**208,131.87**	**254,996.28**	**78,984.54**	**131,297.14**	**72,484.03**	**183,876.88**	**49,038.28**	**32,913.48**	**43,213.07**	**308,900.94**	**134,234.00**
	Automobile											
5601	Auto/Light Truck Rep. & Maint.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140.00	500.00	500.00
5602	Auto/Light Truck Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	86.46	3,603.00	3,603.00
5605	Vehicle Ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,576.00	1,600.00	1,900.00
	Total Automobile	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,802.46**	**5,703.00**	**6,003.00**
	Computer											
5124	Computer Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,529.37	0.00	1,500.00
5128	Programming & Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	908.76	4,950.00	792.00
6108	Web Page Design & Maintena	0.00	0.00	0.00	0.00	750.00	750.00	750.00	777.65	800.00	1,575.00	1,000.00
	Total Computer	**0.00**	**0.00**	**0.00**	**0.00**	**750.00**	**750.00**	**750.00**	**777.65**	**21,238.13**	**6,525.00**	**3,292.00**
6122	**Bad Debt Expense**	**0.00**	**245,149.93**	**0.00**	**499,921.46**	**(20,800.09)**	**184,385.82**	**5,847.25**	**19,584.26**	**28,974.92**	**0.00**	**0.00**
6120	**Grants**	**631,753.16**	**524,871.32**	**732,672.04**	**731,174.64**	**1,162,315.66**	**296,215.05**	**507,984.90**	**0.00**	**7,155.00**	**275,000.00**	**275,000.00**
6190 + 61	**Admin Allocation**	**34,462.97**	**40,517.90**	**132,226.00**	**152,342.64**	**165,978.49**	**148,305.11**	**144,586.76**	**160,884.21**	**172,867.88**	**188,990.00**	**196,406.00**
6191 + 61	**Engineering Allocation**	**2,662.27**	**11,183.64**	**8,330.92**	**5,306.24**	**2,347.41**	**1,829.89**	**1,629.95**	**407.67**	**110.64**	**444.00**	**478.00**
7032	**Depreciation**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2,648.55**	**8,000.00**	**8,000.00**
6202	**Interest Expense**	**0.00**	**0.00**	**0.00**	**2,277.79**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Total Expenses	**1,462,188.39**	**1,728,590.27**	**1,553,630.40**	**2,137,807.79**	**2,039,034.65**	**1,399,712.75**	**1,302,735.71**	**918,083.47**	**1,078,700.13**	**2,012,228.00**	**1,774,838.00**
	Change in Net Position	**1,284,419.37**	**1,715,841.83**	**1,735,289.43**	**1,396,380.25**	**(421,104.65)**	**516,390.71**	**(183,039.44)**	**1,008,840.55**	**958,560.95**	**491,574.00**	**465,343.00**

RD Contracts
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
	Customer Billings											
4001	Customer Billings	181,070.30	212,200.74	218,105.58	141,620.47	137,136.80	111,473.91	274,067.39	217,036.70	245,576.00	227,130.00	302,034.00
	Total Customer Billings	**181,070.30**	**212,200.74**	**218,105.58**	**141,620.47**	**137,136.80**	**111,473.91**	**274,067.39**	**217,036.70**	**245,576.00**	**227,130.00**	**302,034.00**
	Grant Revenue											
4181	Federal Grant Income	180,472.43	328,619.77	109,584.04	214,514.58	95,515.40	163,482.86	0.00	58,335.84	15,133.69	0.00	0.00
4183	NY State Grants	31,494.09	14,709.83	93,220.98	325,576.19	126,062.87	77,483.59	39,886.04	60,258.22	53,283.60	22,645.00	0.00
	Total Grant Revenue	**211,966.52**	**343,329.60**	**202,805.02**	**540,090.77**	**221,578.27**	**240,966.45**	**39,886.04**	**118,594.06**	**68,417.29**	**22,645.00**	**0.00**
	Other Income											
4162	Processing Fees	10,400.00	13,300.00	4,450.00	12,725.00	0.00	0.00	7,304.00	8,800.00	4,950.00	3,500.00	3,500.00
	Total Other Income	**10,400.00**	**13,300.00**	**4,450.00**	**12,725.00**	**0.00**	**0.00**	**7,304.00**	**8,800.00**	**4,950.00**	**3,500.00**	**3,500.00**
	Total Income	**403,436.82**	**568,830.34**	**425,360.60**	**694,436.24**	**358,715.07**	**352,440.36**	**321,257.43**	**344,430.76**	**318,943.29**	**253,275.00**	**305,534.00**
	Salaries											
	Administrative Wages	23,288.71	25,559.79	9,972.40	16,052.90	12,487.14	13,230.91	9,280.56	12,486.65	11,191.51	11,728.00	11,375.00
	Engineering Wages	28,611.69	78,299.36	64,661.40	24,258.44	12,092.67	7,733.14	7,250.38	2,303.04	41.60	3,373.00	3,497.00
	Telecom Wages	494.33	1,746.89	0.00	0.00	0.00	2,466.19	21,433.55	20,239.50	1,234.42	0.00	0.00
	Regional Development Wages	117,712.66	128,253.34	131,021.81	150,413.64	143,227.69	120,024.35	136,445.67	172,892.53	171,516.76	126,361.00	141,507.00
5002 - 50	Overtime Wages	0.00	66.23	0.00	17.82	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Salaries	**170,107.39**	**233,925.61**	**205,655.61**	**190,742.80**	**167,807.50**	**143,454.59**	**174,410.16**	**207,921.72**	**183,984.29**	**141,462.00**	**156,379.00**
	Fringe Benefits											
5031 - 50	FICA Expense	11,544.63	16,450.89	13,601.99	13,075.39	11,327.73	9,976.33	12,340.80	14,582.53	13,918.59	10,157.00	10,993.00
5032 - 50	Pension Expense	34,635.23	45,241.08	26,339.32	29,524.12	55,821.73	12,851.77	3,816.60	53,648.06	43,086.65	25,375.00	29,195.00
5038 - 50	VDC Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.31	0.00	0.00
5033 + 5(	Health Insurance	20,472.34	24,490.94	31,420.82	31,563.96	28,584.96	23,318.01	24,645.89	32,294.70	32,107.30	24,184.00	34,511.00
5034 + 5(	Workers Comp	354.00	462.91	402.80	407.85	223.58	218.13	200.71	205.68	86.21	196.00	213.00
5035 - 50	Disability Insurance	218.27	189.02	243.36	239.30	310.67	730.91	522.30	640.12	531.98	447.00	572.00
5042 - 50	Post Retire Overhead	16,843.88	23,457.55	17,834.99	15,086.55	12,309.96	10,222.77	10,722.84	11,932.23	10,313.52	8,225.00	10,055.00
	Total Fringe Benefits	**84,068.35**	**110,292.39**	**89,843.28**	**89,897.17**	**108,578.63**	**57,317.92**	**52,249.14**	**113,303.32**	**100,044.56**	**68,584.00**	**85,539.00**
	Operations & Maintenance											
8090	Purchases for Resale	8,323.20	10,982.00	6,260.00	500.00	6,400.00	3,806.41	20,862.50	14,030.00	47,620.46	25,000.00	30,000.00
	Total O & M	**8,323.20**	**10,982.00**	**6,260.00**	**500.00**	**6,400.00**	**3,806.41**	**20,862.50**	**14,030.00**	**47,620.46**	**25,000.00**	**30,000.00**
	Office & Administrative											
5053	Misc Employee Costs	(10.00)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	471.07	700.00	100.00

RD Contracts
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
5104	Office Supplies	0.00	114.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5122	Public Info & Advertising	570.00	1,255.02	220.76	230.12	289.00	206.00	643.01	502.51	593.10	900.00	750.00
5172	Filing Fees	280.00	560.00	580.00	580.00	600.00	0.00	653.25	650.00	650.00	700.00	700.00
5173	Credit Card Processing Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
5202	Employee Mileage Reimburser	3,431.55	2,932.89	1,047.39	75.40	609.54	225.46	3,389.12	2,287.13	2,240.17	2,600.00	2,700.00
5204	Empl. Meals & Incidental	391.54	69.11	457.94	145.27	0.00	0.00	0.00	87.00	0.00	150.00	150.00
5206	Empl. Lodging	1,625.98	232.00	2,573.12	488.34	0.00	0.00	0.00	107.00	0.00	0.00	0.00
5270	Travel & Meeting Expense	1,263.19	759.95	3,850.25	365.47	300.00	0.00	0.00	0.00	0.00	0.00	0.00
5370	Training & Development	1,490.00	0.00	0.00	1,400.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5570	Public Work Enforcement Fee	0.00	0.00	0.00	50.00	170.00	0.00	404.96	228.18	0.00	0.00	0.00
	Total Office & Admin	**9,042.26**	**5,922.97**	**8,729.46**	**3,334.60**	**1,968.54**	**431.46**	**5,090.34**	**3,861.82**	**3,954.34**	**5,050.00**	**4,650.00**
	Professional Fees											
5924	Legal	0.00	0.00	250.00	0.00	0.00	100.00	0.00	0.00	175.00	500.00	500.00
5970	Consulting	140,270.45	222,109.00	37,979.56	77,020.40	29,450.16	95,355.21	6,833.59	9,142.71	5,552.69	5,000.00	7,000.00
	Total Professional Fees	**140,270.45**	**222,109.00**	**38,229.56**	**77,020.40**	**29,450.16**	**95,455.21**	**6,833.59**	**9,142.71**	**5,727.69**	**5,500.00**	**7,500.00**
6120	**Grants**	**0.00**	**0.00**	**27,891.00**	**282,018.66**	**65,178.16**	**55,549.00**	**17,984.92**	**0.00**	**0.00**	**0.00**	**0.00**
6190 + 61	**Admin Allocation**	**12,819.21**	**16,189.27**	**28,368.00**	**31,765.42**	**34,082.86**	**5,444.21**	**4,956.53**	**5,297.41**	**5,864.14**	**6,115.00**	**9,385.00**
6191 + 61	**Engineering Allocation**	**2,662.27**	**11,168.51**	**8,330.92**	**5,306.24**	**2,347.41**	**1,829.89**	**1,629.95**	**407.67**	**110.64**	**444.00**	**478.00**
	Total Expenses	**427,293.13**	**610,589.75**	**413,307.83**	**680,585.29**	**415,813.26**	**363,288.69**	**284,017.13**	**353,964.65**	**347,306.12**	**252,155.00**	**293,931.00**
	Change in Net Position	**(23,856.31)**	**(41,759.41)**	**12,052.77**	**13,850.95**	**(57,098.19)**	**(10,848.33)**	**37,240.30**	**(9,533.89)**	**(28,362.83)**	**1,120.00**	**11,603.00**

Affordable Housing Program
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
	Customer Billings											
4001	Customer Billings	4,945.00	4,080.00	4,080.00	3,880.00	3,880.00	3,600.00	3,180.00	2,960.00	2,960.00	1,650.00	1,880.00
	Total Customer Billings	**4,945.00**	**4,080.00**	**4,080.00**	**3,880.00**	**3,880.00**	**3,600.00**	**3,180.00**	**2,960.00**	**2,960.00**	**1,650.00**	**1,880.00**
4104	**Loan Interest Income**	**405,714.79**	**368,376.90**	**352,692.17**	**323,132.74**	**240,922.53**	**223,753.61**	**116,456.24**	**119,547.74**	**136,494.64**	**160,000.00**	**142,000.00**
	Other Income											
4162	Processing Fees	0.00	0.00	0.00	0.00	0.00	10,000.00	1,500.00	0.00	9,000.00	3,000.00	3,000.00
4164	Miscellaneous	35,461.21	34,225.88	24,031.09	24.77	0.00	0.00	4,065.38	0.00	0.00	500.00	500.00
	Total Other Income	**35,461.21**	**34,225.88**	**24,031.09**	**24.77**	**0.00**	**10,000.00**	**5,565.38**	**0.00**	**9,000.00**	**3,500.00**	**3,500.00**
	Interest Income											
4102	Investment Interest Income	40,798.88	76,377.42	100,815.94	124,804.27	83,398.10	43,834.38	130,056.22	293,875.65	357,425.43	396,000.00	370,800.00
4202 + 42	Mark to Market Adjustment	(15,192.63)	(18,082.97)	23,766.84	19,225.62	(19,274.63)	(289,679.46)	(190,516.80)	66,062.51	316,101.19	0.00	0.00
	Total Interest Income	**25,606.25**	**58,294.45**	**124,582.78**	**144,029.89**	**64,123.47**	**(245,845.08)**	**(60,460.58)**	**359,938.16**	**673,526.62**	**396,000.00**	**370,800.00**
	Total Income	**471,727.25**	**464,977.23**	**505,386.04**	**471,067.40**	**308,926.00**	**(8,491.47)**	**64,741.04**	**482,445.90**	**821,981.26**	**561,150.00**	**518,180.00**
	Salaries											
	Administrative Wages	19,671.98	16,502.07	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Engineering Wages	0.00	157.75	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Telecom Wages	653.16	34.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Regional Development Wages	76,379.52	78,970.65	83,719.94	94,979.60	93,881.37	110,573.55	68,518.46	52,467.65	45,609.33	58,882.00	68,714.00
5002 - 50	Overtime Wages	16.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Salaries	**96,721.43**	**95,664.78**	**83,719.94**	**94,979.60**	**93,881.37**	**110,573.55**	**68,518.46**	**52,467.65**	**45,609.33**	**58,882.00**	**68,714.00**
	Fringe Benefits											
5031 - 50	FICA Expense	6,499.09	6,639.96	5,654.90	6,461.51	6,283.98	7,682.82	4,831.90	3,667.09	3,449.31	4,252.00	4,909.00
5032 - 50	Pension Expense	20,166.20	19,526.34	11,731.46	15,243.01	32,346.35	10,425.61	1,577.33	14,138.84	10,888.21	11,482.00	13,764.00
5033 + 5(	Health Insurance	8,532.03	8,981.05	8,192.16	13,998.81	13,788.92	15,762.47	10,825.61	9,134.77	8,523.21	9,060.00	12,344.00
5034 + 5(	Workers Comp	176.42	189.46	161.96	150.83	104.19	141.28	89.08	47.00	19.01	77.00	89.00
5035 - 50	Disability Insurance	73.19	61.95	44.05	29.61	31.01	204.89	176.27	122.53	128.71	166.00	217.00
5042 - 50	Post Retire Overhead	8,573.18	8,321.62	5,621.98	6,066.63	5,922.84	6,706.56	3,948.18	3,220.44	2,384.25	3,053.00	3,816.00
5054	Employee Physicals & Screeni	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00
	Total Fringe Benefits	**44,020.11**	**43,720.38**	**31,406.51**	**41,950.40**	**58,477.29**	**40,923.63**	**21,448.37**	**30,330.67**	**25,392.70**	**28,090.00**	**35,439.00**
	Operations & Maintenance											
5403	Safety Equipment & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	579.99	250.00	250.00
	Total O & M	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**579.99**	**250.00**	**250.00**

Affordable Housing Program
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
	Office & Administrative											
5053	Misc Employee Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45.00	450.00	100.00
5114	Cellular Services	0.00	0.00	0.00	0.00	1,460.30	431.68	0.00	0.00	0.00	0.00	0.00
5120	Dues & Subscriptions	625.00	625.00	625.00	125.00	625.00	625.00	625.00	500.00	625.00	700.00	700.00
5122	Public Info & Advertising	136.72	0.00	0.00	0.00	0.00	508.50	0.00	0.00	83.62	500.00	250.00
5170	Other Office Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
5173	Credit Card Processing Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
5202	Employee Mileage Reimburser	151.20	228.98	154.24	0.00	0.00	588.27	315.56	275.10	180.48	1,000.00	1,000.00
5204	Empl. Meals & Incidental	175.00	0.00	0.00	0.00	0.00	0.00	0.00	96.00	0.00	250.00	250.00
5206	Empl. Lodging	483.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	800.00	800.00
5270	Travel & Meeting Expense	161.74	0.00	0.00	0.00	0.00	72.17	0.00	36.00	0.00	500.00	500.00
5370	Training & Development	0.00	0.00	0.00	0.00	0.00	4,000.00	0.00	25.00	965.00	1,000.00	1,000.00
5570	Public Work Enforcement Fee:	109.21	216.11	34.64	0.00	0.00	362.00	446.47	200.98	0.00	0.00	0.00
	Total Office & Admin	**1,841.87**	**1,070.09**	**813.88**	**125.00**	**2,085.30**	**6,587.62**	**1,387.03**	**1,133.08**	**1,899.10**	**5,200.00**	**5,100.00**
	Professional Fees											
5924	Legal	1,413.00	0.00	0.00	3,041.40	541.70	0.00	0.00	0.00	0.00	1,500.00	1,500.00
5926	Investment Banking Fees	2,635.89	3,506.65	3,511.93	3,511.32	3,553.54	3,708.64	5,317.75	5,161.15	5,316.71	8,192.00	7,410.00
5970	Consulting	12,000.00	0.00	0.00	2,500.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Professional Fees	**16,048.89**	**3,506.65**	**3,511.93**	**9,052.72**	**4,095.24**	**3,708.64**	**5,317.75**	**5,161.15**	**5,316.71**	**9,692.00**	**8,910.00**
6122	**Bad Debt Expense**	**0.00**	**0.00**	**0.00**	**230,414.29**	**(12,451.44)**	**(37,515.89)**	**(1,542.84)**	**5,485.61**	**22,879.59**	**0.00**	**0.00**
6190 + 61	**Admin Allocation**	**11,245.18**	**12,136.05**	**52,060.00**	**59,195.01**	**64,111.56**	**79,740.72**	**78,452.59**	**86,936.84**	**90,500.94**	**110,680.00**	**111,903.00**
6191 + 61	**Engineering Allocation**	**0.00**	**15.13**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Total Expenses	**169,877.48**	**156,113.08**	**171,512.26**	**435,717.02**	**210,199.32**	**204,018.27**	**173,581.36**	**181,515.00**	**192,178.36**	**212,794.00**	**230,316.00**
	Change in Net Position	**301,849.77**	**308,864.15**	**333,873.78**	**35,350.38**	**98,726.68**	**(212,509.74)**	**(108,840.32)**	**300,930.90**	**629,802.90**	**348,356.00**	**287,864.00**

Community Development Loan Fund
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
	Grant Revenue											
4183	NY State Grants	1,461,506.32	2,022,993.51	1,852,498.22	1,838,757.78	633,542.18	1,300,982.10	333,719.89	344,000.00	0.00	100,000.00	0.00
	Total Grant Revenue	**1,461,506.32**	**2,022,993.51**	**1,852,498.22**	**1,838,757.78**	**633,542.18**	**1,300,982.10**	**333,719.89**	**344,000.00**	**0.00**	**100,000.00**	**0.00**
4104	**Loan Interest Income**	**83,777.09**	**66,462.66**	**77,326.04**	**84,523.67**	**74,494.32**	**88,072.86**	**100,362.77**	**108,908.42**	**121,614.78**	**116,000.00**	**113,000.00**
	Other Income											
4162	Processing Fees	15,865.00	33,317.00	34,905.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4164	Miscellaneous	4,654.44	6,600.28	5,554.61	1,096.18	0.00	0.00	54.31	72.26	50,062.10	0.00	0.00
4190	Recovery of Bad Debts	60,424.16	17,392.00	22,317.89	0.00	13,763.38	0.00	0.00	0.00	0.00	0.00	0.00
	Total Other Income	**80,943.60**	**57,309.28**	**62,777.50**	**1,096.18**	**13,763.38**	**0.00**	**54.31**	**72.26**	**50,062.10**	**0.00**	**0.00**
	Interest Income											
4102	Investment Interest Income	48,210.83	32,137.93	35,293.11	639.49	667.55	757.24	17,915.79	72,467.09	52,203.57	47,600.00	52,900.00
4106 + 4	Trustee Interest	0.00	0.00	61.32	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4202 + 4	Mark to Market Adjustment	(17,120.93)	(1,498.18)	946.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Interest Income	**31,089.90**	**30,639.75**	**36,300.48**	**639.49**	**667.55**	**757.24**	**17,915.79**	**72,467.09**	**52,203.57**	**47,600.00**	**52,900.00**
	Total Income	**1,657,316.91**	**2,177,405.20**	**2,028,902.24**	**1,925,017.12**	**722,467.43**	**1,389,812.20**	**452,052.76**	**525,447.77**	**223,880.45**	**263,600.00**	**165,900.00**
	Salaries											
	Administrative Wages	13,516.61	15,302.42	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Telecom Wages	664.50	34.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Regional Development Wages	76,246.40	61,967.52	73,600.67	17,790.02	28,893.39	20,612.89	23,573.70	19,697.89	25,236.58	24,708.00	21,413.00
5002 - 50	Overtime Wages	16.77	16.23	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Salaries	**90,444.28**	**77,320.48**	**73,600.67**	**17,790.02**	**28,893.39**	**20,612.89**	**23,573.70**	**19,697.89**	**25,236.58**	**24,708.00**	**21,413.00**
	Fringe Benefits											
5031 - 50	FICA Expense	6,071.05	5,362.87	4,971.39	898.12	1,933.99	1,432.22	1,662.42	1,376.74	1,908.58	1,665.00	1,602.00
5032 - 50	Pension Expense	18,776.11	15,770.24	10,312.93	2,119.09	8,828.71	1,943.67	542.62	5,307.89	6,024.48	4,077.00	4,561.00
5033 + 5(	Health Insurance	9,654.08	9,214.67	11,272.77	2,978.27	3,299.52	3,218.43	6,435.29	4,545.09	5,817.92	8,000.00	1,307.00
5034 + 5(	Workers Comp	208.77	157.50	137.44	94.16	78.55	92.81	75.13	67.84	23.26	32.00	28.00
5035 - 50	Disability Insurance	74.49	42.89	12.72	7.43	11.61	47.26	63.45	17.15	86.76	107.00	47.00
5042 - 50	Post Retire Overhead	6,063.73	3,774.62	2,337.30	655.02	1,417.86	1,547.40	1,630.53	1,196.40	1,192.08	1,962.00	818.00
	Total Fringe Benefits	**40,848.23**	**34,322.79**	**29,044.55**	**6,752.09**	**15,570.24**	**8,281.79**	**10,409.44**	**12,511.11**	**15,053.08**	**15,843.00**	**8,363.00**
	Operations & Maintenance											
6110	Marketing	5,000.00	5,000.00	5,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total O & M	**5,000.00**	**5,000.00**	**5,000.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**

Community Development Loan Fund
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
	Office & Administrative											
5122	Public Info & Advertising	761.64	615.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5202	Employee Mileage Reimburser	576.41	144.46	76.30	0.00	0.00	0.00	0.00	81.74	0.00	0.00	0.00
5204	Empl. Meals & Incidental	256.93	286.07	74.15	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5206	Empl. Lodging	1,963.01	2,723.41	1,206.99	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5270	Travel & Meeting Expense	1,083.30	610.63	609.43	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5370	Training & Development	0.00	55.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5570	Public Work Enforcement Fee	367.40	680.00	335.00	318.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Office & Admin	**5,008.69**	**5,114.57**	**2,301.87**	**318.90**	**0.00**	**0.00**	**0.00**	**81.74**	**0.00**	**0.00**	**0.00**
	Professional Fees											
5924	Legal	760.50	2,646.55	2,073.90	0.00	192.00	0.00	0.00	0.00	0.00	0.00	0.00
5926	Investment Banking Fees	1,906.98	1,539.93	1,535.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5970	Consulting	46,850.00	23,000.00	31,450.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Total Professional Fees	**49,517.48**	**27,186.48**	**35,059.30**	**0.00**	**192.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
6122	**Bad Debt Expense**	**0.00**	**245,149.93**	**0.00**	**134,373.01**	**1,769.35**	**223,288.00**	**9,210.96**	**16,395.32**	**1,814.80**	**0.00**	**0.00**
6120	**Grants**	**631,753.16**	**487,596.76**	**670,378.59**	**448,482.99**	**47,137.50**	**157,491.05**	**489,999.98**	**0.00**	**7,155.00**	**200,000.00**	**200,000.00**
6190 + 61	**Admin Allocation**	**9,518.23**	**11,412.82**	**45,315.00**	**5,212.57**	**0.00**	**3,746.51**	**3,653.99**	**4,161.76**	**4,724.32**	**4,458.00**	**5,086.00**
6202	**Interest Expense**	**0.00**	**0.00**	**0.00**	**2,277.79**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
	Total Expenses	**832,090.07**	**893,103.83**	**860,699.98**	**615,207.37**	**93,562.48**	**413,420.24**	**536,848.07**	**52,847.82**	**53,983.78**	**245,009.00**	**234,862.00**
	Change in Net Position	**825,226.84**	**1,284,301.37**	**1,168,202.26**	**1,309,809.75**	**628,904.95**	**976,391.96**	**(84,795.31)**	**472,599.95**	**169,896.67**	**18,591.00**	**(68,962.00)**

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Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
	Grant Revenue											
4184	Other Grants	0.00	0.00	0.00	0.00	0.00	33,486.00	0.00	0.00	0.00	0.00	0.00
	Total Grant Revenue	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**33,486.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
4104	**Loan Interest Income**	**0.00**	**0.00**	**0.00**	**7,071.81**	**10,389.66**	**517.05**	**2,479.50**	**1,247.73**	**23,474.55**	**20,000.00**	**10,000.00**
	Other Income											
4162	Processing Fees	0.00	0.00	0.00	27,225.00	11,600.00	23,530.00	20,075.00	28,895.00	30,360.00	15,000.00	5,000.00
4164	Miscellaneous	0.00	0.00	0.00	6,596.47	7,258.83	17,696.13	5,444.14	4,137.45	4,322.54	3,300.00	3,300.00
	Total Other Income	**0.00**	**0.00**	**0.00**	**33,821.47**	**18,858.83**	**41,226.13**	**25,519.14**	**33,032.45**	**34,682.54**	**18,300.00**	**8,300.00**
	Interest Income											
4102	Investment Interest Income	0.00	0.00	10,418.90	71,152.02	5,986.39	3,027.18	54,808.14	109,713.14	137,001.29	148,800.00	141,700.00
4202 + 42	Mark to Market Adjustment	0.00	0.00	1,695.62	4,161.42	(3,488.83)	(37,946.12)	(33,787.00)	2,920.11	64,940.09	0.00	0.00
	Total Interest Income	**0.00**	**0.00**	**12,114.52**	**75,313.44**	**2,497.56**	**(34,918.94)**	**21,021.14**	**112,633.25**	**201,941.38**	**148,800.00**	**141,700.00**
	Total Income	**0.00**	**0.00**	**12,114.52**	**116,206.72**	**31,746.05**	**40,310.24**	**49,019.78**	**146,913.43**	**260,098.47**	**187,100.00**	**160,000.00**
	Salaries											
	Regional Development Wages	0.00	0.00	0.00	39,430.19	25,936.37	22,208.94	16,399.88	19,558.97	11,484.06	30,126.00	69,259.00
	Total Salaries	**0.00**	**0.00**	**0.00**	**39,430.19**	**25,936.37**	**22,208.94**	**16,399.88**	**19,558.97**	**11,484.06**	**30,126.00**	**69,259.00**
	Fringe Benefits											
5031 - 50	FICA Expense	0.00	0.00	0.00	2,682.45	1,736.06	1,543.11	1,156.51	1,367.02	868.51	2,257.00	4,917.00
5032 - 50	Pension Expense	0.00	0.00	0.00	6,328.49	8,608.21	2,093.87	377.79	5,270.94	2,741.74	5,875.00	12,665.00
5033 + 5(	Health Insurance	0.00	0.00	0.00	6,839.84	4,683.39	1,845.63	1,265.78	1,464.06	1,196.58	1,956.00	13,576.00
5034 + 5(	Workers Comp	0.00	0.00	0.00	60.25	28.50	29.75	16.43	17.17	4.98	39.00	90.00
5035 - 50	Disability Insurance	0.00	0.00	0.00	20.29	12.54	33.23	32.67	36.76	28.01	65.00	229.00
5042 - 50	Post Retire Overhead	0.00	0.00	0.00	2,958.15	1,837.89	1,059.24	704.25	846.00	467.25	1,199.00	4,034.00
5054	Employee Physicals & Screeni	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00
	Total Fringe Benefits	**0.00**	**0.00**	**0.00**	**18,889.47**	**16,906.59**	**6,604.83**	**3,553.43**	**9,001.95**	**5,307.07**	**11,391.00**	**35,811.00**
	Operations & Maintenance											
5403	Safety Equipment & Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00	250.00
6110	Marketing	0.00	0.00	0.00	5,000.00	0.00	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00	10,000.00
	Total O & M	**0.00**	**0.00**	**0.00**	**5,000.00**	**0.00**	**5,000.00**	**5,000.00**	**5,000.00**	**5,000.00**	**5,250.00**	**10,250.00**
	Office & Administrative											
5053	Misc Employee Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	676.00	450.00	100.00
5122	Public Info & Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00	250.00

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Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
5170	Other Office Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
5173	Credit Card Processing Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	300.00
5202	Employee Mileage Reimburser	0.00	0.00	0.00	367.60	0.00	151.44	86.58	1,499.65	1,539.32	2,000.00	2,000.00
5204	Empl. Meals & Incidental	0.00	0.00	0.00	204.75	0.00	0.00	0.00	451.50	984.75	1,100.00	1,100.00
5206	Empl. Lodging	0.00	0.00	0.00	1,791.72	0.00	0.00	0.00	257.00	789.00	2,000.00	2,000.00
5270	Travel & Meeting Expense	0.00	0.00	0.00	246.27	300.00	25.00	0.00	10.00	620.00	750.00	750.00
5370	Training & Development	0.00	0.00	0.00	349.00	99.00	0.00	350.00	0.00	555.00	700.00	500.00
5570	Public Work Enforcement Fee:	0.00	0.00	0.00	925.00	876.25	640.00	767.50	570.00	0.00	0.00	0.00
	Total Office & Admin	**0.00**	**0.00**	**0.00**	**3,884.34**	**1,275.25**	**816.44**	**1,204.08**	**2,788.15**	**5,164.07**	**7,250.00**	**7,250.00**
	Professional Fees											
5924	Legal	0.00	0.00	0.00	3,277.55	(77.50)	1,975.00	3,465.38	6,198.00	0.00	2,500.00	2,500.00
5926	Investment Banking Fees	0.00	0.00	0.00	2,087.40	1,660.90	1,400.29	1,376.58	1,259.77	1,299.32	1,738.00	1,810.00
5970	Consulting	0.00	0.00	0.00	37,500.00	32,275.00	79,125.00	15,000.00	10,000.00	10,000.00	10,000.00	5,000.00
	Total Professional Fees	**0.00**	**0.00**	**0.00**	**42,864.95**	**33,858.40**	**82,500.29**	**19,841.96**	**17,457.77**	**11,299.32**	**14,238.00**	**9,310.00**
	Computer											
6108	Web Page Design & Maintena	0.00	0.00	0.00	0.00	750.00	750.00	750.00	777.65	800.00	825.00	0.00
	Total Computer	**0.00**	**0.00**	**0.00**	**0.00**	**750.00**	**750.00**	**750.00**	**777.65**	**800.00**	**825.00**	**0.00**
6122	**Bad Debt Expense**	**0.00**	**0.00**	**0.00**	**18,296.33**	**(10,728.86)**	**(2,741.99)**	**(2,318.49)**	**(1,792.78)**	**5,613.07**	**0.00**	**0.00**
6190 + 61	**Admin Allocation**	**0.00**	**0.00**	**0.00**	**48,310.12**	**58,402.58**	**51,298.51**	**50,205.94**	**56,138.25**	**62,779.01**	**58,535.00**	**59,900.00**
	Total Expenses	**0.00**	**0.00**	**0.00**	**176,675.40**	**126,400.33**	**166,437.02**	**94,636.80**	**108,929.96**	**107,446.60**	**127,615.00**	**191,780.00**
	Change in Net Position	**0.00**	**0.00**	**12,114.52**	**(60,468.68)**	**(94,654.28)**	**(126,126.78)**	**(45,617.02)**	**37,983.47**	**152,651.87**	**59,485.00**	**(31,780.00)**

Comm Rental Housing Program
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
	Grant Revenue											
4183	NY State Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	100,000.00
	Total Grant Revenue	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**100,000.00**
4104	**Loan Interest Income**	**175,035.63**	**183,132.24**	**231,256.74**	**221,242.99**	**152,365.00**	**204,509.17**	**226,502.46**	**228,956.33**	**223,140.60**	**269,000.00**	**215,000.00**
	Other Income											
4162	Processing Fees	0.00	0.00	0.00	0.00	1,000.00	1,000.00	0.00	0.00	5,000.00	2,500.00	2,500.00
4185	Grant Recapture	0.00	0.00	0.00	16,350.00	0.00	13,440.00	4,480.00	0.00	0.00	0.00	0.00
	Total Other Income	**0.00**	**0.00**	**0.00**	**16,350.00**	**1,000.00**	**14,440.00**	**4,480.00**	**0.00**	**5,000.00**	**2,500.00**	**2,500.00**
	Interest Income											
4102	Investment Interest Income	46,257.48	53,767.82	74,071.40	94,448.39	49,547.45	27,652.07	35,719.35	46,903.58	71,972.02	49,700.00	48,200.00
4202 + 42	Mark to Market Adjustment	(7,166.33)	(3,680.73)	11,828.29	(4,580.82)	(6,837.00)	(104,569.11)	(34,076.55)	151,826.25	(5,445.93)	0.00	0.00
	Total Interest Income	**39,091.15**	**50,087.09**	**85,899.69**	**89,867.57**	**42,710.45**	**(76,917.04)**	**1,642.80**	**198,729.83**	**66,526.09**	**49,700.00**	**48,200.00**
	Total Income	**214,126.78**	**233,219.33**	**317,156.43**	**327,460.56**	**196,075.45**	**142,032.13**	**232,625.26**	**427,686.16**	**294,666.69**	**321,200.00**	**365,700.00**
	Salaries											
	Administrative Wages	1,729.13	1,081.36	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	Regional Development Wages	4,673.65	4,499.85	4,369.00	9,567.34	15,855.99	18,821.12	33,421.65	19,111.67	29,831.54	47,654.00	51,635.00
	Total Salaries	**6,402.78**	**5,581.21**	**4,369.00**	**9,567.34**	**15,855.99**	**18,821.12**	**33,421.65**	**19,111.67**	**29,831.54**	**47,654.00**	**51,635.00**
	Fringe Benefits											
5031 - 50	FICA Expense	430.57	387.14	295.11	650.87	1,061.33	1,307.72	2,356.88	1,335.76	2,256.08	3,507.00	3,713.00
5032 - 50	Pension Expense	1,342.73	1,138.44	612.31	1,535.45	5,471.06	1,775.12	769.68	5,149.92	7,121.21	9,292.00	10,126.00
5033 + 5(	Health Insurance	318.41	235.86	212.25	714.84	1,117.33	1,343.25	2,435.53	1,571.99	3,845.16	5,189.00	8,457.00
5034 + 5(	Workers Comp	10.55	11.74	6.98	15.88	17.59	24.51	33.78	17.85	11.55	62.00	67.00
5035 - 50	Disability Insurance	6.83	5.79	3.36	5.54	9.64	34.50	63.45	36.76	97.87	118.00	158.00
5042 - 50	Post Retire Overhead	482.92	417.24	244.96	460.50	735.00	872.25	1,476.75	795.00	1,368.90	2,180.00	2,780.00
	Total Fringe Benefits	**2,592.01**	**2,196.21**	**1,374.97**	**3,383.08**	**8,411.95**	**5,357.35**	**7,136.07**	**8,907.28**	**14,700.77**	**20,348.00**	**25,301.00**
6006	**Host Community Benefits**	**20,757.52**	**20,757.72**	**59,297.16**	**88,942.88**	**103,765.74**	**133,411.46**	**148,234.32**	**183,809.18**	**207,525.76**	**219,384.06**	**0.00**
	Office & Administrative											
5053	Misc Employee Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00	100.00
5122	Public Info & Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	500.00
5172	Filing Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
5173	Credit Card Processing Fees	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
5202	Employee Mileage Reimburser	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	250.00
5204	Empl. Meals & Incidental	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	150.00

Comm Rental Housing Program
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
5570	Public Work Enforcement Fees	0.00	0.00	0.00	0.00	145.00	140.00	0.00	0.00	0.00	0.00	0.00
	Total Office & Admin	**0.00**	**0.00**	**0.00**	**0.00**	**145.00**	**140.00**	**0.00**	**0.00**	**0.00**	**500.00**	**1,500.00**
	Professional Fees											
5924	Legal	75.00	0.00	0.00	162.00	2,661.80	0.00	0.00	100.00	0.00	1,480.94	1,500.00
5926	Investment Banking Fees	2,220.05	2,194.15	2,183.75	2,197.07	2,226.43	2,212.74	2,144.98	1,051.85	369.35	990.00	1,014.00
5970	Consulting	0.00	0.00	0.00	0.00	0.00	0.00	14,900.00	0.00	0.00	0.00	0.00
	Total Professional Fees	**2,295.05**	**2,194.15**	**2,183.75**	**2,359.07**	**4,888.23**	**2,212.74**	**17,044.98**	**1,151.85**	**369.35**	**2,470.94**	**2,514.00**
6122	**Bad Debt Expense**	**0.00**	**0.00**	**0.00**	**116,837.83**	**610.86**	**1,355.70**	**497.62**	**(503.89)**	**(1,332.54)**	**0.00**	**0.00**
6120	**Grants**	**0.00**	**37,274.56**	**34,402.45**	**672.99**	**1,050,000.00**	**83,175.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**
6190 + 61	**Admin Allocation**	**880.35**	**779.76**	**6,483.00**	**7,859.52**	**9,381.49**	**8,075.16**	**7,317.71**	**8,349.95**	**8,999.47**	**9,202.00**	**10,132.00**
	Total Expenses	**32,927.71**	**68,783.61**	**108,110.33**	**229,622.71**	**1,193,059.26**	**252,548.53**	**213,652.35**	**220,826.04**	**260,094.35**	**299,559.00**	**91,082.00**
	Change in Net Position	**181,199.07**	**164,435.72**	**209,046.10**	**97,837.85**	**(996,983.81)**	**(110,516.40)**	**18,972.91**	**206,860.12**	**34,572.34**	**21,641.00**	**274,618.00**

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Next Move NY
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
	Grant Revenue											
4183	NY State Grants	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	117,690.92	917,477.00	724,867.00
	Total Grant Revenue	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**117,690.92**	**917,477.00**	**724,867.00**
	Total Income	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**117,690.92**	**917,477.00**	**724,867.00**
	Salaries											
	Administrative Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32,697.00
	Regional Development Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	6,792.85	13,694.00	27,124.00
	Next Move NY Wages	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38,384.87	234,265.00	227,492.00
	Total Salaries	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**45,177.72**	**247,959.00**	**287,313.00**
	Fringe Benefits											
5031 - 50	FICA Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,962.49	17,694.00	20,947.00
5032 - 50	Pension Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,818.05	19,260.00	18,492.00
5038 - 50	VDC Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,189.33	7,931.00	8,737.00
5033 + 5(	Health Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	469.40	45,335.00	36,813.00
5034 + 5(	Workers Comp	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	17.29	316.00	367.00
5035 - 50	Disability Insurance	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	530.16	918.00	1,107.00
5042 - 50	Post Retire Overhead	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,620.50	16,898.00	19,458.00
5054	Employee Physicals & Screeni	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	435.00	243.00	250.00
	Total Fringe Benefits	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**11,042.22**	**108,595.00**	**106,171.00**
	Office & Administrative											
5053	Misc Employee Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,050.00	2,000.00	800.00
5102	Office Rent	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	28,800.00	28,800.00
5104	Office Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	643.81	1,500.00	1,500.00
5112	Telephone	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	132.00	118.00
5114	Cellular Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	187.60	1,500.00	1,500.00
5120	Dues & Subscriptions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,600.00	1,500.00
5122	Public Info & Advertising	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,050.00	77,000.00
5123	Promotional Materials	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,436.60	81,557.00	1,750.00
5130	Office Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	0.00
5170	Other Office Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,743.83	1,000.00	3,500.00
5202	Employee Mileage Reimburse	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7,000.00	6,700.00
5204	Empl. Meals & Incidental	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	2,550.00
5206	Empl. Lodging	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,900.00	2,800.00
5270	Travel & Meeting Expense	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20.00	3,100.00	3,000.00
5370	Training & Development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,500.00	2,500.00

Next Move NY
Change In Net Assets

GL Acct	Account Description	ACTUAL 3/31/2017	ACTUAL 3/31/2018	ACTUAL 3/31/2019	ACTUAL 3/31/2020	ACTUAL 3/31/2021	ACTUAL 3/31/2022	ACTUAL 3/31/2023	ACTUAL 3/31/2024	ACTUAL 3/31/2025	BUDGET 3/31/2026	BUDGET 3/31/2027
5508	Cleaning Services	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	2,070.00
6104	Sponsorships	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5,000.00	5,000.00
	Total Office & Admin	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**16,081.84**	**147,139.00**	**141,088.00**
	Professional Fees											
5924	Legal	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	1,000.00
5970	Consulting	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20,500.00	275,000.00	105,000.00
	Total Professional Fees	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**20,500.00**	**277,000.00**	**106,000.00**
	Automobile											
5601	Auto/Light Truck Rep. & Maint.	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	140.00	500.00	500.00
5602	Auto/Light Truck Fuel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	86.46	3,603.00	3,603.00
5605	Vehicle Ins	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1,576.00	1,600.00	1,900.00
	Total Automobile	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**1,802.46**	**5,703.00**	**6,003.00**
	Computer											
5124	Computer Equipment	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	19,529.37	0.00	1,500.00
5128	Programming & Software	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	908.76	4,950.00	792.00
6108	Web Page Design & Maintena	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	750.00	1,000.00
	Total Computer	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**20,438.13**	**5,700.00**	**3,292.00**
6120	**Grants**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**75,000.00**	**75,000.00**
7032	**Depreciation**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**2,648.55**	**8,000.00**	**8,000.00**
	Total Expenses	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**117,690.92**	**875,096.00**	**732,867.00**
	Change in Net Position	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**0.00**	**42,381.00**	**(8,000.00)**

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Budget Memorandum FY 2027

TO: Steve Bohmer, Information Technology
Michelle Capone, Regional Development
Christian Fout, Water Quality
Thomas Haynes, Engineering
Jacob Jacques, Engineering
Dawn Louden, Finance
Laurie Marr, Public Affairs & Communications
Brian Nutting, Water Quality
Regina Rybka-Lagattuta, Human Resources
Robert Thornton, Materials Management
Dave Wolf, Telecommunications
Brian Zuris, Telecommunications

FROM: Carl Farone, Executive Director
Carrie Tuttle, Chief Operating Officer
Jennifer Staples, Chief Financial Officer

DATE: November 6, 2025

SUBJECT: FY 2027 Budget Packet

Introduction:
Budget time is here again which means it's time to evaluate each of our facilities to determine future capital requirements and to take a hard look at business operations to ensure that we are serving our customers in the best possible manner and at a competitive price. During this time of continued inflation and higher borrowing costs, we must remain diligent in our budgeting process to ensure we are providing the most responsible fiscal budgets for the community we serve. As we prepare for a new fiscal year it is time to reflect upon current year's achievements and challenges as well as to document the resources required in the upcoming fiscal year to meet Authority defined objectives. While Fiscal Year 2027 can be viewed as a fresh start, it is certain to bring forth new challenges for each of us. It is important that we consider and identify these challenges and build our budgets to reflect our internal operating needs but to also consider the ultimate impact on our customers. As a customer revenue-based organization, our sensitivity to customer pricing continues to be critical, as the nation and our customers continue to be stressed financially due to numerous economic impacts effecting the local and global economy.

As we have in the past, each of us is tasked with evaluating the capital and operating requirements of our Divisions to ensure that we are serving our customers in the best possible manner and at a competitive price. Fiscal Year

2027 is poised to have challenges, but with adequate preparation and foresight these challenges can be mitigated. Critical deliverable dates are summarized below:

- **October 31, 2025**. It is the expectation that FY 2027, Operating Divisions (i.e., Engineering, MMF, Telecom and Water Quality) 5-year detail Capital Plans and 10-year Capital Plan summaries will be submitted to the COO on or before this date;
- **November 14th**. All capital budgets will be submitted to the CFO/Comptroller;
- **November 24th.** The Finance Department will compile all capital budgets and deliver to the Executive Director;
- **November 26, 2025.** Operating Budgets for the Operating Divisions including the completed Significant Budget Highlights tab will be submitted to the COO. The Budget Highlights tab replaces the annual requirement to provide a separate document summarizing "Critical Budget Issues".
- **December 22nd.** All Operating Budgets will be submitted to the CFO/Comptroller;
- **January 5th.** The Finance Department will compile all operating budgets and deliver to the Executive Director.

Executive Budget Committee: will be comprised of Carl Farone, Carrie Tuttle, Jennifer Staples, Dawn Louden and Erica Belt.

Objectives:

The primary objective of the budget process is to develop a financial plan which will enable the Authority to produce sufficient revenue to cover operating, administrative, debt service and capital costs while adequately funding reserves. The ability of the Development Authority to remain self-funding and to provide positive operating results is dependent upon continued responsible and prudent fiscal management. In all budget areas, long term planning is a primary concern. Continued focus on asset management planning is a priority for all operating divisions.

Capital purchases are an integral component of the total budget. Asset additions or replacements of less than $10,000 should be included in individual expense line items. Items over $10,000 should be separately identified in Capital Budgets. Smaller capital purchases, unless otherwise approved, will be purchased through operating revenues. The budget will include a 10 Year Capital Plan to reflect planned capital expenditures; this is consistent with the State's New York Works Capital Planning Process. Consequently, specific attention should be applied to major projects which could involve significant State Funding or participation for years 6 through 10. While estimating capital expenditures for years two through ten is acceptable, **current year capital costs should be backed by supporting documentation**. For each construction project, supporting documentation shall include a budget breakdown with engineering, construction and contingency costs detailed. Equipment purchases shall include cost estimates from vendors. For replacement equipment, supporting details from Nexgen and/or the division's asset management plan showing equipment age, useful life and average hours per year. Each Division Director is responsible for the oversight of all capital projects within their respective division. This will include the development of a capital schedule for the fiscal year. It will also incorporate specific designations of internal or external engineering, project management and/or inspection requirements.

For FY 2027, continued emphasis should be placed on developing capital budgets that accurately reflect the actual cost to complete each project. If costs cannot be accurately estimated, the project should be phased with engineering in year 1 and construction in subsequent years. To that end, Division Directors will be held accountable for cost overruns. As always, capital projects are expected to be completed within the schedule identified in the capital plan. Lastly, management and staff should look to extend the useful life of assets to defer replacement and capital expenditures whenever practical.

As always, Division Directors have the responsibility for preparation of total budgets and managing such budgets throughout the year. The COO, CFO and Finance staff will provide managers with support in creating and managing these budgets.

Significant Budget Highlights:

Each year Division Directors have been asked to identify Critical Issues. Starting in FY2027, critical issues is being replaced with Significant Budget Highlights. Inside the Operating Budget worksheet, a new tab has been created called "Budget Highlights". Each division director is asked to complete this tab by identifying significant budget items that are either new or have significantly changed from previous year. An example of a significant budget highlight is an increase or decrease in headcount, noting the reason for the change. Significant Budget Highlights are due to the COO on November 26, 2025.

FY 2027 Priorities:

1. Incorporate priorities as identified in the Strategic Plan.
2. Implementation of cost reduction measures to provide for rate stabilization to ratepayers.
3. Continued focus on Authority-wide asset management planning and implementation of recommendations from the FY 2027 plan updates
4. Ensure asset inventories and replacement costs in Nexgen are accurate and maintained up to date when assets change.
5. Continue Capital Budget due diligence by ensuring most accurate estimation of costs. In cases where costs cannot be appropriately estimated, include engineering in year 1 and construction in subsequent years.

Attached find the following documents which you will need to begin preparing your budgets:

1. Budget Objectives and Goals Narrative
2. Budget Calendar
3. Wages & Fringe Budget Assumptions
4. Revenue and Expense Data – 10 Year Actual Comparison (found under each Divisions 2027 budget folder)

A Budget Preparation and Capital Plan Template has been developed for each of you. The budget preparation file can be found in your Division Budget Folder. The capital plan template (PIF) can be found under the FY 2027 Capital Projects, under each division's PIF folder. **Each PIF must use the template provided**. Please feel free to contact Dawn or Erica should you have any questions.

BUDGET OBJECTIVES AND GOALS NARRATIVE (FY 2027)

ADMINISTRATIVE BUDGET

The Administrative budget will continue to identify direct facility expenses from those which are general overhead charges. Direct facility expenses will be charged to the appropriate facility whenever possible, and not passed through the general administration budget.

Administrative expenses will be charged to the operating facilities as follows:

- Personnel costs (salary and fringe benefits) / General Administrative Office Expenses: Administrative Wages & General Admin Office Expenses are charged to the Administrative Division (CO 10) and distributed to the Operating Divisions via an administrative allocation. In some instances, Administrative Wages will be directly charged to certain Regional Development companies. Individuals affected will be notified separately. The Administrative Allocation will distribute such costs based on each division's proportionate share of appropriate Authority expenditures.

INFORMATION TECHNOLOGY BUDGET

The Director of Information Technology will update the centralized plan for the purchase of computer equipment & software and will update the 5 year capital plan for the replacement of computer based technology (Servers, etc.). The Information Technology Department will not have a specific Information Technology Division Budget but will create and manage a centralized budget for all Authority IT purchases (equipment & software) which will be purchased at the division level. Costs of operating the Information Technology Department will be identified and incorporated into the operating divisions of the Authority. Indirect IT expenditures that benefit the Authority as a whole will be charged to the Administrative Division and allocated via the Administrative Allocation. Direct IT costs that benefit a single Authority Division will be charged to the Authority Division obtaining the benefit from the purchase.

Information Technology staff will meet with each Division Director to ensure that IT Objectives are identified and costs are appropriately budgeted within the operating divisions.

IT security should remain a top concern. New hardware and software associated with keeping the network safe should be evaluated, and costs included in the appropriate budget year.

ENGINEERING BUDGET

The Director of Engineering will develop an Engineering Division Budget which will identify all revenue and expenses of the Engineering Division. Engineering Staff manages numerous revenue based contracts which should be monitored to ensure profitability or at a minimum, cost reimbursement.

Engineering labor will be directly charged to the facility in which time is worked. The Director of Engineering will meet with each Division Manager to discuss Engineering staff time allocation to ensure that each of the Division Directors understand the level of Engineering support afforded within the budget. Upon completion of such meetings, a formalized time allocation with deliverables will be documented and included in the budget. OSP positions previously budgeted under Telecommunications will be moved to the Engineering budget in FY27.

The general expenses associated with running the Engineering Division will be charged directly to the Engineering Division. An allocation will distribute these costs to the operating divisions of the Authority based on a standard hourly overhead rate which is allocated based on actual engineering labor hours charged to each facility.

Authority SCADA and GIS expenses will be charged directly to the Engineering Division. These costs will be allocated to the operating divisions based on utilization of such systems. Engineering staff shall document the methodology utilized in determining GIS and SCADA cost allocations in the FY 2027 Engineering Budget Memo.

REGIONAL DEVELOPMENT

The budget for Regional Development includes 7 distinct budgets which are consolidated for Board reporting and budget approval. Consistent with the FY 2026 Budget, RD staff wages will be reflected as "RD Wages" in associated budgets. The 7 budgets are as follows:

1. **Community Rental Housing Program (CRHP):** The CRHP was created to establish a revolving loan fund to create affordable housing as a result of the expansion of Fort Drum. The CRHP budget should anticipate receipt of grant funds (if applicable), interest income on loans receivable as well as corresponding expenditures. All loans shall be reviewed for collectability on an ongoing basis.
2. **Community Development (CD):** The Community Development budget includes the following loan funds; 1) the Community Development Loan Fund, 2) the Tourism Fund, 3) the North Country Redevelopment Loan Fund, 4) and the North Country Value Added Agriculture Program. The Community Development budget should anticipate the receipt and disbursement of grant funding and will include interest income on loans receivable, interest income on deposits, as well as corresponding expenditures. All loans shall be reviewed for collectability on an ongoing basis.
3. **Affordable Housing Program (ARHP):** The ARHP will be managed conservatively with requests for funding shared with other organizations when possible. The ARHP budget should include interest income on loans receivable, interest income on deposits as well as corresponding expenditures. All loans shall be reviewed for collectability on an ongoing basis.
4. **Regional Development Contracts:** Regional Development Staff manage multiple administrative contracts; many of which are on a time and material basis and others that are on a lump sum basis (e.g. NCA). Staff shall continue to monitor each project to ensure profitability or at a minimum, cost reimbursement. The budget for Regional Development Contracts will include revenue from contracts as well as associated expenditures. Other sources of further administrative reimbursement will be emphasized to the extent possible to maximize revenue potential.
5. **North Country EDF:** Regional Development staff will create a budget for the North Country EDF with full participation of the New York Power Authority.
6. **DANC EDF:** Regional Development staff will create a budget for the Economic Development Fund. The budget for this fund should anticipate the receipt and disbursement of grant funding and will include interest income on loans receivable, interest income on deposits, as well as corresponding expenditures. All loans shall be reviewed for collectability on an ongoing basis.
7. **Next Move New York:** Regional Development staff will create a budget for the Next Move New York grant. The budget for this fund should utilize the grant funding strategically and effectively to meet the needs of transitioning soldiers and spouses to the North Country workforce.

MATERIALS MANAGEMENT

1. **Materials Management Facility**

   Management will review historical data in projecting waste volumes and associated expenses. Staff will document projected waste volumes as part of the FY 2027 Budget and will provide an explanation of variances over historical trends. A strong emphasis will be placed on environmental compliance and sound fiscal policy. Reserve assumptions will be prepared and reviewed with the Budget Team to ensure third party compliance and facility long term viability.

The FY 2027 Budget will fully define and document the timeline and cost of operating the Landfill, including planning for future cell liner construction and closures. Special emphasis should be attributed to updating the 5 year capital plan which will serve as the foundation for future capital expenditures at the facility.

The Debt Coverage Ratio of the Material Management Facility must be 1.15 to comply with bond requirements.

Each budget year, MMF tipping fee rates will be reviewed. Rate increases identified will be effective January 1 of the following year and included in the annual budget resolution. Such increases will be communicated with Partners **prior** to budget approval and with customers subsequent to budget approval.

TELECOMMUNICATIONS

The Telecommunications' budget will reflect the operation and maintenance costs associated with the ongoing network maintenance and expansion. Staff shall thoroughly review revenue projections and will document projected revenues for FY 2027. Staff will review operating expenditures and will document any additional resources required to manage facility operations and increasing plant expansion. If it is deemed that additional support is required, an analysis of outsourcing versus hiring shall be completed.

Telecommunications' focus for the upcoming year shall be directed toward the NTIA and NBRC projects as well as completion of other existing projects.

A thorough analysis of reserve requirements which will include all capital projects should be included with the budget plan.

WATER QUALITY

1. **Army Sewer Line (ASL):** Budgets and rates for the ASL should reflect the pipeline rehabilitation funding. Capital projects should be thoroughly reviewed and consideration should be given to necessity and rate impact. Capital Projects identified should be completed within fiscal year budgeted.
2. **Army Water Line (AWL):** Budgets and rates for the AWL should reflect the pipeline replacement funding. Capital projects should be thoroughly reviewed and consideration should be given to necessity and rate impact. Capital projects identified should be completed within the fiscal year budgeted whenever possible.
3. **Regional Water Line (RWL):** Budgets and rates for the RWL should be managed to ensure that the rate impact remains relatively stable. Capital projects should be thoroughly reviewed and consideration should be given to necessity and rate impact. Capital projects identified should be completed within the fiscal year budgeted. Budgets and rates for the RWL should reflect all internal/external funding.
4. **Water Quality Contracts (WQC):** Water Quality staff manages numerous contracts; many of which are on a time and material basis and others that are on a lump sum basis. Staff shall monitor each project to ensure profitability and will utilize current project data when renegotiating contracts to ensure proper margins are met. The budget for Water Quality Contracts will include revenue from contracts as well as associated expenditures. General operating costs should be included in the WQC budget and allocated out to various divisions based on an established rate.

RETIREMENT TIERS (Sorted Alpha w/in Division)

2026-2027 Wage & Fringe Benefit Budget Assumptions

Division	First name Last name	Position ID
The following Authority Employees are in Tier 1 :		
N/A		
The following Authority Employees are in Tier 3 :		
N/A		
The following Authority Employees are in Tier 4 :		
Administration	Brianne Bush	10-051
Administration	Stephen Bohmer	10-031
Administration	Carl Farone	10-001
Administration	Carrie Tuttle	10-002
Engineering	Jonathan Schell	60-022
Materials Management	Jason Akins	20-010
Materials Management	Brian LaRock	20-043
Materials Management	Mark Tyo	20-011
Materials Management	Howard Widrick	20-023
Materials Management	Philip Turck	20-025
Materials Management	Michael Blackwell	20-041
Materials Management	Stuart Tamblin	20-003
Materials Management	Brian Wohnsiedler	20-002
Materials Management	Leonard Tibbetts	20-016
Regional Development	Michelle Capone	11-001
Regional Development	Matthew Taylor	11-002
Telecommunications	Mark Borte	30-031
Telecommunications	Timothy Buckley	30-024
Telecommunications	Stephen Smithers	30-021
Telecommunications	David Wolf	30-002
Water Quality	Neil O'Dell	41-025
Water Quality	Stephen Dulmage	41-024
Water Quality	Brian Nutting	41-001
Water Quality	Craig Perrault	41-041
Water Quality	Bryan Cole	41-066
Water Quality	Christian Mulverhill	41-027
Water Quality	Scott McConnell	41-022
Water Quality	Robert Stevenson	41-011
Water Quality	Michael Marcum	41-042
The following Authority Employees are in Tier 5:		
Administration	Nicholas Moulton	10-032

Regional Development	Matthew Siver	11-003
Materials Management	Christopher Sullivan	20-031
Water Quality	Jerame Roux	41-021
Water Quality	Curtis Rottier	41-026
Water Quality	Rebecca Marlow-Recore	41-045
Engineering	Warren Salo	60-021
Engineering	Nicklaus Thomas	60-041

The following Authority Employees are in Tier 6:

Administration	Dawn Louden	10-021
Administration	Laurie Marr	10-004
Administration	Sonja Brown	10-024
Administration	Angela Marra	10-005
Administration	Christine Alteri	10-012
Administration	Eric Kruk	10-033
Administration	Jennifer Staples	10-003
Administration	Erica Belt	10-022
Administration	Paul Rondeau Jr.	10-023
Administration	Tonya Watson	10-006
Administration	Robin Davis	10-041
Engineering	John LaFountaine	60-043
Engineering	Kari Tremper	60-011
Engineering	Joshua Newtown	60-006
Engineering	Taylor Friant	60-012
Engineering	Thomas Haynes	60-001
Engineering	Jacob Jacques	60-002
Materials Management	Joshua Doyle	20-024
Materials Management	Christopher O'Connor	20-033
Materials Management	Connor Carr	20-044
Materials Management	Peter VanDeusen Jr.	20-032
Materials Management	Rachel Chamberlain	20-005
Materials Management	John Phelps	20-051
Materials Management	Caleb Colton	20-012
Materials Management	Wesley Churchill	20-042
Materials Management	Kenneth Cummings	20-045
Materials Management	Corey Brenon	20-022
Materials Management	Robert Thornton	20-001
Materials Management	Heather Granata	20-004
Regional Development	Sarah Wilder	11-012
Regional Development	Eric Lo	11-011
Telecommunications	Anthony Cerrone	30-003
Telecommunications	Travis Sprague	30-022
Telecommunications	Erin Ackley	30-004
Telecommunications	Zenun Hadzovic	30-023

Telecommunications	Brian Zuris	30-001
Water Quality	Kenneth Kizzer	41-067
Water Quality	Matthew Farmer	41-069
Water Quality	Brandon Scott	41-064
Water Quality	Jeffrey Miller	41-081
Water Quality	Christian Fout	41-002
Water Quality	David Rohe	41-012
Water Quality	Ryan Skiff	41-044
Water Quality	Anthony Goodrich	41-003
Water Quality	Jeffrey Mosher	41-013
Water Quality	Lucas Garrand	41-014
Water Quality	Frederic Hall	41-070
Water Quality	Andrew Bishop	41-004
Water Quality	David Clark	41-063
Water Quality	Stephen Fowler	41-046
Water Quality	Melissa Durant	41-005
Water Quality	Brock Ward	41-043
Water Quality	Thomas Hunter	41-068
Water Quality	Donald Eastham III	41-061

The following Authority Employees are NYS VDC (Voluntary Defined Contributors)

Administration	Regina Rybka-Lagattuta	10-011
Regional Development	Benjamin Cruz	11-010
Engineering	Emily McBath	60-014
Engineering	Christopher Gianfagna	60-031

ADMINISTRATION
2026-2027 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage			4.25%	
	Position ID	**WC Code**		
Health Stipend			$ 4,500	
Erica Belt	10-022	8810	$ 4,500	Tier 6
Paul Rondeau Jr.	10-023	8810	$ 4,500	Tier 6
Tonya Watson	10-006	8810	$ 4,500	Tier 6
Robin Davis	10-041	8810	$ 4,500	Tier 6
Total			$ 18,000	
Family Health Insurance (net of employee offset)			**$ 22,421**	
Angela Marra	10-005	8810	$ 22,421	Tier 6
Christine Alteri	10-012	8810	$ 22,421	Tier 6
Eric Kruk	10-033	8810	$ 22,421	Tier 6
Stephen Bohmer	10-031	8810	$ 22,421	Tier 4
Carl Farone	10-001	8810	$ 22,421	Tier 4
Total (code 5)			$ 112,107	
Individual Health Insurance (net of employee offset)			**$ 8,713**	
Dawn Louden	10-021	8810	$ 8,713	Tier 6
Laurie Marr	10-004	8810	$ 8,713	Tier 6
Sonja Brown	10-024	8810	$ 8,713	Tier 6
Nicholas Moulton	10-032	8810	$ 8,713	Tier 5
Brianne Bush	10-051	8810	$ 8,713	Tier 4
Total (code 1)			$ 43,563	
Individual/Spouse (net of employee offset)			**$ 17,297**	
Jennifer Staples	10-003	8810	$ 17,297	Tier 6
Carrie Tuttle	10-002	8810	$ 17,297	Tier 4
Total (code 2)			$ 34,595	
Individual/Children (net of employee offset) (code 3&4)			**$ 15,504**	
Regina Rybka-Lagattuta	10-011	8810	$ 15,504	VDC
			$ 15,504	
No Health Coverage - PT Status/Intern				
Position Count:	17			
FICA			7.65%	
Workers' Compensation		**8601**	0.42%	Engineer or Architect
		6217	5.72%	Excavating and Grading
		7520	5.75%	Water Works
		8803	0.04%	Clericle Service - Travel and Office
		8810	0.13%	Office Employees
Disability				
Males			$310.00	
Females			$310.00	
Pension Tier 1				
Pension Tier 2			25.20%	
Pension Tier 3 & 4 (See Tier 3 & 4 Employee Listing)			21.30%	
Pension Tier 5 (See Tier 5 Employee Listing)			18.30%	
Pension Tier 6 (See Tier 6 Employee Listing)			13.70%	
NYS Voluntary Defined Contribution				
Post Retirement			$ 3.00	

REGIONAL DEVELOPMENT
2026-2027 Wage & Fringe Benefit Budget Assumptions

	Position ID	WC Code		
Wages - Pool Percentage			4.25%	Subject to approval.
Health Stipend			**$ 4,500**	
Benjamin Cruz	11-010	8810	$ 4,500	VDC
Total			$ 4,500	
Family Health Insurance (net of employee offset)			**$ 22,421**	
Matthew Siver	11-003	8810	$ 22,421	Tier 5
Eric Lo	11-011	8810	$ 22,421	Tier 6
Vacant (new hire per strategicplan)	11-xxx	8810	$ 22,421	Tier 6
Total (code 5)			$ 67,264	
Individual Health Insurance (net of employee offset)			**$ 8,713**	
Sarah Wilder	11-012	8810	$ 8,713	Tier 6
Michelle Capone	11-001	8810	$ 8,713	Tier 4
Total (code 1)			$ 17,425	
Individual/Spouse (net of employee offset)			**$ 17,297**	
Matthew Taylor	11-002	8810	$ 17,297	Tier 4
Total (code 2)			$ 17,297	
Individual/Children (net of employee offset) (code 3&4)			**$ 15,504**	
No Health Coverage - PT Status/Intern				
Position Count:	7			
FICA			7.65%	of Payroll
Workers' Compensation		**8601**	0.42%	Engineer or Architect
		6217	5.72%	Excavating and Grading
		7520	5.75%	Water Works
		8803	0.04%	Clericle Service - Travel
		8810	0.13%	Office Employees
Disability				
Males			$ 310.00	per year per employee
Females			$ 310.00	per year per employee
Pension Tier 3 & 4 (See Tier 3&4 Employee Listing)			21.30%	of Payroll
Pension Tier 5 (See Tier 5 Employee Listing)			18.30%	of Payroll
Pension Tier 6 (See Tier 6 Employee Listing)			13.70%	of Payroll
NYS Voluntary Defined Contribution			8.00%	of Payroll
Post Retirement			$ 3.00	per hour

MMF
2026-2027 Wage & Fringe Benefit Budget Assumptions

	Position ID	WC Code	
Wages - Pool Percentage			4.25%
Health Stipend			**$ 4,500**
Corey Brenon	20-022	6217	$ 4,500
Robert Thornton	20-001	8810	$ 4,500
Heather Granata	20-004	8810	$ 4,500
Total			$ 13,500
Family Health Insurance (net of employee offset)			**$ 22,421**
John Phelps	20-051	8810	$ 22,421
Caleb Colton	20-012	6217	$ 22,421
Michael Blackwell	20-041	6217	$ 22,421
Stuart Tamblin	20-003	6217	$ 22,421
Brian Wohnsiedler	20-002	8810	$ 22,421
Total (code 5)			$ 112,107
Individual Health Insurance (net of employee offset)			**$ 8,713**
Joshua Doyle	20-024	6217	$ 8,713
Christopher O'Connor	20-033	6217	$ 8,713
Connor Carr	20-044	6217	$ 8,713
Peter VanDeusen Jr.	20-032	6217	$ 8,713
Rachel Chamberlain	20-005	8810	$ 8,713
Jason Akins	20-010	6217	$ 8,713
Brian LaRock	20-043	6217	$ 8,713
Mark Tyo	20-011	6217	$ 8,713
Howard Widrick	20-023	6217	$ 8,713
Philip Turck	20-025	6217	$ 8,713
Total (code 1)			$ 87,127
Individual/Spouse (net of employee offset)			**$ 17,297**
Wesley Churchill	20-042	6217	$ 17,297
Kenneth Cummings	20-045	6217	$ 17,297
Leonard Tibbetts	20-016	6217	$ 17,297
Total (code 2)			$ 51,892
Individual/Children (net of employee offset)			**$ 15,504**
Christopher Sullivan	20-031	6217	$ 15,504
Total (code 3&4)			$ 15,504
No Health Coverage - PT Status/Intern			
Position Count:	22		
FICA			7.65%
Workers' Compensation		**8601**	0.42%
		6217	5.72%
		7520	5.75%
		8803	0.04%
		8810	0.13%
Disability			
Males			$ 310.00
Females			$ 310.00
Pension Tier 3 & 4 (See Tier 3 & 4 Employee Listing)			21.30%
Pension Tier 5 (See Tier 5 Employee Listing)			18.30%
Pension Tier 6 (See Tier 6 Employee Listing)			13.70%
NYS Voluntary Defined Contribution			8.00%
Post Retirement			$ 3.00

TELECOMMUNICATIONS
2026-2027 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage			4.25%
	Position ID	**WC Code**	
Health Stipend			**$ 4,500**
Brian Zuris	30-001	8810	$ 4,500
Mark Borte	30-031	8601	$ 4,500
Timothy Buckley	30-024	8601	$ 4,500
Total			$ 13,500
Family Health Insurance (net of employee offset)			**$ 22,421**
Anthony Cerrone	30-003	8810	$ 22,421
Travis Sprague	30-022	8601	$ 22,421
David Wolf	30-002	8810	$ 22,421
Total (code 5)			$ 67,264
Individual Health Insurance (net of employee offset)			**$ 8,713**
Zenun Hadzovic	30-023	8810	$ 8,713
Total (code 1)			$ 8,713
Individual/Spouse (net of employee offset)			**$ 17,297**
Erin Ackley	30-004	8810	$ 17,297
Total (code 2)			$ 17,297
Individual/Children (net of employee offset)			**$ 15,504**
Stephen Smithers	30-021	8601	$ 15,504
Total (code 3&4)			$ 15,504
No Health Coverage - PT Status/Intern			
Position Count:	9		
FICA			7.65%
Workers' Compensation		**8601**	0.42%
		6217	5.72%
		7520	5.75%
		8803	0.04%
		8810	0.13%
Disability			
Males			$ 310.00
Females			$ 310.00
Pension Tier 3 & 4 (See Tier 3 & 4 Employee Listing)			21.30%
Pension Tier 5 (See Tier 5 Employee Listing)			18.30%
Pension Tier 6 (See Tier 6 Employee Listing)			13.70%
NYS Voluntary Defined Contribution			8.00%
Post Retirement			$ 3.00

WATER QUALITY
2026-2027 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage				4.25%
	Position ID	**WC Code**		
Health Stipend			**$**	**4,500**
Melissa Durant	41-005	8810	$	4,500
Brock Ward	41-043	7520	$	4,500
Thomas Hunter	41-068	7520	$	4,500
Donald Eastham III	41-061	7520	$	4,500
Rebecca Marlow-Recore	41-045	7520	$	4,500
Curtis Rottier	41-026	7520	$	4,500
Scott McConnell	41-022	7520	$	4,500
Robert Stevenson	41-011	7520	$	4,500
Michael Marcum	41-042	7520	$	4,500
Total			$	40,500
Family Health Insurance (net of employee offset)			**$**	**22,421**
David Rohe	41-012	7520	$	22,421
Ryan Skiff	41-044	7520	$	22,421
Anthony Goodrich	41-003	8810	$	22,421
Jeffrey Mosher	41-013	7520	$	22,421
Lucas Garrand	41-014	7520	$	22,421
Frederic Hall	41-070	7520	$	22,421
Brian Nutting	41-001	8810	$	22,421
Craig Perrault	41-041	7520	$	22,421
Bryan Cole	41-066	7520	$	22,421
Christian Mulverhill	41-027	7520	$	22,421
Total (code 5)			$	224,215
Individual Health Insurance (net of employee offset)			**$**	**8,713**
Kenneth Kizzer	41-067	7520	$	8,713
Matthew Farmer	41-069	7520	$	8,713
Brandon Scott	41-064	7520	$	8,713
Jeffrey Miller	41-081	7520	$	8,713
Total (code 1)			$	34,851
Individual/Spouse (net of employee offset)			**$**	**17,297**
Andrew Bishop	41-004	8810	$	17,297
David Clark	41-063	7520	$	17,297
Stephen Fowler	41-046	7520	$	17,297
Total (code 2)			$	51,892
Individual/Children (net of employee offset)			**$**	**15,504**
Christian Fout	41-002	7520	$	15,504
Jerame Roux	41-021	7520	$	15,504
Neil O'Dell	41-025	7520	$	15,504
Stephen Dulmage	41-024	7520	$	15,504
Total			$	46,513
No Health Coverage - PT Status/Intern				
Position Count:	30			
FICA				7.65%
Workers' Compensation		**8601**		0.42%
		6217		5.72%
		7520		5.75%
		8803		0.04%
		8810		0.13%
Disability				
Males			$	310.00
Females			$	310.00
Pension Tier 3 & 4 (See Tier 3 & 4 Employee Listing)				21.30%
Pension Tier 5 (See Tier 5 Employee Listing)				18.30%
Pension Tier 6 (See Tier 6 Employee Listing)				13.70%
NYS Voluntary Defined Contribution				8.00%
Post Retirement			$	3.00

ENGINEERING
2026-2027 Wage & Fringe Benefit Budget Assumptions

	Position ID	WC Code	
Wages - Pool Percentage			4.25%
Health Stipend			**$ 4,500**
Emily McBath	60-014	8601	$ 4,500
Jacob Jacques	60-002	8601	$ 4,500
Jonathan Schell	60-022	8601	$ 4,500
Total			$ 13,500
Family Health Insurance (net of employee offset)			**$ 22,421**
Christopher Gianfagna	60-031	6217	$ 22,421
Kari Tremper	60-011	8601	$ 22,421
Joshua Newtown	60-006	8803	$ 22,421
Taylor Friant	60-012	8601	$ 22,421
Vacant (Was Falkowsky)	60-042	8601	$ 22,421
Vacant (Project Engineer)	60-xxx	8601	$ 22,421
Total (code 5)			$ 134,528
Individual Health Insurance (net of employee offset)			**$ 8,713**
John LaFountaine	60-043	8601	$ 8,713
Nicklaus Thomas	60-041	8601	$ 8,713
Total (code 1)			$ 17,425
Individual/Spouse (net of employee offset)			**$ 17,297**
Thomas Haynes	60-001	8601	$ 17,297
Warren Salo	60-021	8601	$ 17,297
Total (code 2)			$ 34,595
Individual/Children (net of employee offset)			**$ 15,504**
No Health Coverage - PT Status/Intern			
Daniel Merrill	60-005	8803	
Position Count:	13.5		
FICA			7.65%
Workers' Compensation		**8601**	0.42%
		6217	5.72%
		7520	5.75%
		8803	0.04%
		8810	0.13%
Disability			
Males			$ 310.00
Females			$ 310.00
Pension Tier 3 & 4 (See Tier 3 & 4 Employee Listing)			21.30%
Pension Tier 5 (See Tier 5 Employee Listing)			18.30%
Pension Tier 6 (See Tier 6 Employee Listing)			13.70%
NYS Voluntary Defined Contribution			8.00%
Post Retirement			$ 3.00

APPENDIX IV

RETIREMENT TIERS (Sorted Alpha w/in Division)
2026-2027 Wage & Fringe Benefit Budget Assumptions

Division	First name Last name	Position ID
The following Authority Employees are in Tier 1 :		
N/A		
The following Authority Employees are in Tier 3 :		
N/A		
The following Authority Employees are in Tier 4 :		
Administration	Brianne Bush	10-051
Administration	Stephen Bohmer	10-031
Administration	Carl Farone	10-001
Administration	Carrie Tuttle	10-002
Engineering	Jonathan Schell	60-022
Materials Management	Jason Akins	20-010
Materials Management	Brian LaRock	20-043
Materials Management	Mark Tyo	20-011
Materials Management	Howard Widrick	20-023
Materials Management	Philip Turck	20-025
Materials Management	Michael Blackwell	20-041
Materials Management	Stuart Tamblin	20-003
Materials Management	Brian Wohnsiedler	20-002
Materials Management	Leonard Tibbetts	20-016
Regional Development	Michelle Capone	11-001
Regional Development	Matthew Taylor	11-002
Telecommunications	Mark Borte	30-031
Telecommunications	Timothy Buckley	30-024
Telecommunications	Stephen Smithers	30-021
Telecommunications	David Wolf	30-002
Water Quality	Neil O'Dell	41-025
Water Quality	Stephen Dulmage	41-024
Water Quality	Brian Nutting	41-001
Water Quality	Craig Perrault	41-041
Water Quality	Bryan Cole	41-066
Water Quality	Christian Mulverhill	41-027
Water Quality	Scott McConnell	41-022
Water Quality	Robert Stevenson	41-011
Water Quality	Michael Marcum	41-042
The following Authority Employees are in Tier 5:		
Administration	Nicholas Moulton	10-032

Regional Development	Matthew Siver	11-003
Materials Management	Christopher Sullivan	20-031
Water Quality	Jerame Roux	41-021
Water Quality	Curtis Rottier	41-026
Water Quality	Rebecca Marlow-Recore	41-045
Engineering	Warren Salo	60-021
Engineering	Nicklaus Thomas	60-041

The following Authority Employees are in Tier 6:

Administration	Dawn Louden	10-021
Administration	Laurie Marr	10-004
Administration	Sonja Brown	10-024
Administration	Angela Marra	10-005
Administration	Christine Alteri	10-012
Administration	Eric Kruk	10-033
Administration	Jennifer Staples	10-003
Administration	Erica Belt	10-022
Administration	Paul Rondeau Jr.	10-023
Administration	Tonya Watson	10-006
Administration	Robin Davis	10-041
Engineering	John LaFountaine	60-043
Engineering	Kari Tremper	60-011
Engineering	Joshua Newtown	60-006
Engineering	Taylor Friant	60-012
Engineering	Thomas Haynes	60-001
Engineering	Jacob Jacques	60-002
Materials Management	Joshua Doyle	20-024
Materials Management	Christopher O'Connor	20-033
Materials Management	Connor Carr	20-044
Materials Management	Peter VanDeusen Jr.	20-032
Materials Management	Rachel Chamberlain	20-005
Materials Management	John Phelps	20-051
Materials Management	Caleb Colton	20-012
Materials Management	Wesley Churchill	20-042
Materials Management	Kenneth Cummings	20-045
Materials Management	Corey Brenon	20-022
Materials Management	Robert Thornton	20-001
Materials Management	Heather Granata	20-004
Regional Development	Sarah Wilder	11-012
Regional Development	Eric Lo	11-011
Telecommunications	Anthony Cerrone	30-003
Telecommunications	Travis Sprague	30-022
Telecommunications	Erin Ackley	30-004
Telecommunications	Zenun Hadzovic	30-023

Telecommunications	Brian Zuris	30-001
Water Quality	Kenneth Kizzer	41-067
Water Quality	Matthew Farmer	41-069
Water Quality	Brandon Scott	41-064
Water Quality	Jeffrey Miller	41-081
Water Quality	Christian Fout	41-002
Water Quality	David Rohe	41-012
Water Quality	Ryan Skiff	41-044
Water Quality	Anthony Goodrich	41-003
Water Quality	Jeffrey Mosher	41-013
Water Quality	Lucas Garrand	41-014
Water Quality	Frederic Hall	41-070
Water Quality	Andrew Bishop	41-004
Water Quality	David Clark	41-063
Water Quality	Stephen Fowler	41-046
Water Quality	Melissa Durant	41-005
Water Quality	Brock Ward	41-043
Water Quality	Thomas Hunter	41-068
Water Quality	Donald Eastham III	41-061

The following Authority Employees are NYS VDC (Voluntary Defined Contributors)

Administration	Regina Rybka-Lagattuta	10-011
Regional Development	Benjamin Cruz	11-010
Engineering	Emily McBath	60-014
Engineering	Christopher Gianfagna	60-031

ADMINISTRATION
2026-2027 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage			4.25%	
	Position ID	**WC Code**		
Health Stipend			$ 4,500	
Erica Belt	10-022	8810	$ 4,500	Tier 6
Paul Rondeau Jr.	10-023	8810	$ 4,500	Tier 6
Tonya Watson	10-006	8810	$ 4,500	Tier 6
Robin Davis	10-041	8810	$ 4,500	Tier 6
Total			$ 18,000	
Family Health Insurance (net of employee offset)			**$ 22,421**	
Angela Marra	10-005	8810	$ 22,421	Tier 6
Christine Alteri	10-012	8810	$ 22,421	Tier 6
Eric Kruk	10-033	8810	$ 22,421	Tier 6
Stephen Bohmer	10-031	8810	$ 22,421	Tier 4
Carl Farone	10-001	8810	$ 22,421	Tier 4
Total (code 5)			$ 112,107	
Individual Health Insurance (net of employee offset)			**$ 8,713**	
Dawn Louden	10-021	8810	$ 8,713	Tier 6
Laurie Marr	10-004	8810	$ 8,713	Tier 6
Sonja Brown	10-024	8810	$ 8,713	Tier 6
Nicholas Moulton	10-032	8810	$ 8,713	Tier 5
Brianne Bush	10-051	8810	$ 8,713	Tier 4
Total (code 1)			$ 43,563	
Individual/Spouse (net of employee offset)			**$ 17,297**	
Jennifer Staples	10-003	8810	$ 17,297	Tier 6
Carrie Tuttle	10-002	8810	$ 17,297	Tier 4
Total (code 2)			$ 34,595	
Individual/Children (net of employee offset) (code 3&4)			**$ 15,504**	
Regina Rybka-Lagattuta	10-011	8810	$ 15,504	VDC
			$ 15,504	
No Health Coverage - PT Status/Intern				
Position Count:	17			
FICA			7.65%	
Workers' Compensation		**8601**	0.42%	Engineer or Architect
		6217	5.72%	Excavating and Grading
		7520	5.75%	Water Works
		8803	0.04%	Clericle Service - Travel and Office
		8810	0.13%	Office Employees
Disability				
Males			$310.00	
Females			$310.00	
Pension Tier 1				
Pension Tier 2			25.20%	
Pension Tier 3 & 4 (See Tier 3 & 4 Employee Listing)			21.30%	
Pension Tier 5 (See Tier 5 Employee Listing)			18.30%	
Pension Tier 6 (See Tier 6 Employee Listing)			13.70%	
NYS Voluntary Defined Contribution				
Post Retirement			$ 3.00	

REGIONAL DEVELOPMENT
2026-2027 Wage & Fringe Benefit Budget Assumptions

	Position ID	WC Code			
Wages - Pool Percentage				4.25%	Subject to approval.
Health Stipend			**$**	**4,500**	
Benjamin Cruz	11-010	8810	$	4,500	VDC
Total			$	4,500	
Family Health Insurance (net of employee offset)			**$**	**22,421**	
Matthew Siver	11-003	8810	$	22,421	Tier 5
Eric Lo	11-011	8810	$	22,421	Tier 6
Vacant (new hire per strategicplan)	11-xxx	8810	$	22,421	Tier 6
Total (code 5)			$	67,264	
Individual Health Insurance (net of employee offset)			**$**	**8,713**	
Sarah Wilder	11-012	8810	$	8,713	Tier 6
Michelle Capone	11-001	8810	$	8,713	Tier 4
Total (code 1)			$	17,425	
Individual/Spouse (net of employee offset)			**$**	**17,297**	
Matthew Taylor	11-002	8810	$	17,297	Tier 4
Total (code 2)			$	17,297	
Individual/Children (net of employee offset) (code 3&4)			**$**	**15,504**	
No Health Coverage - PT Status/Intern					
Position Count:	7				
FICA				7.65%	of Payroll
Workers' Compensation		**8601**		0.42%	Engineer or Architect
		6217		5.72%	Excavating and Grading
		7520		5.75%	Water Works
		8803		0.04%	Clericle Service - Travel
		8810		0.13%	Office Employees
Disability					
Males			$	310.00	per year per employee
Females			$	310.00	per year per employee
Pension Tier 3 & 4 (See Tier 3&4 Employee Listing)				21.30%	of Payroll
Pension Tier 5 (See Tier 5 Employee Listing)				18.30%	of Payroll
Pension Tier 6 (See Tier 6 Employee Listing)				13.70%	of Payroll
NYS Voluntary Defined Contribution				8.00%	of Payroll
Post Retirement			$	3.00	per hour

MMF
2026-2027 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage 4.25%

	Position ID	WC Code	
Health Stipend			**$ 4,500**
Corey Brenon	20-022	6217	$ 4,500
Robert Thornton	20-001	8810	$ 4,500
Heather Granata	20-004	8810	$ 4,500
Total			$ 13,500
Family Health Insurance (net of employee offset)			**$ 22,421**
John Phelps	20-051	8810	$ 22,421
Caleb Colton	20-012	6217	$ 22,421
Michael Blackwell	20-041	6217	$ 22,421
Stuart Tamblin	20-003	6217	$ 22,421
Brian Wohnsiedler	20-002	8810	$ 22,421
Total (code 5)			$ 112,107
Individual Health Insurance (net of employee offset)			**$ 8,713**
Joshua Doyle	20-024	6217	$ 8,713
Christopher O'Connor	20-033	6217	$ 8,713
Connor Carr	20-044	6217	$ 8,713
Peter VanDeusen Jr.	20-032	6217	$ 8,713
Rachel Chamberlain	20-005	8810	$ 8,713
Jason Akins	20-010	6217	$ 8,713
Brian LaRock	20-043	6217	$ 8,713
Mark Tyo	20-011	6217	$ 8,713
Howard Widrick	20-023	6217	$ 8,713
Philip Turck	20-025	6217	$ 8,713
Total (code 1)			$ 87,127
Individual/Spouse (net of employee offset)			**$ 17,297**
Wesley Churchill	20-042	6217	$ 17,297
Kenneth Cummings	20-045	6217	$ 17,297
Leonard Tibbetts	20-016	6217	$ 17,297
Total (code 2)			$ 51,892
Individual/Children (net of employee offset)			**$ 15,504**
Christopher Sullivan	20-031	6217	$ 15,504
Total (code 3&4)			$ 15,504
No Health Coverage - PT Status/Intern			

Position Count: 22

FICA		7.65%
Workers' Compensation	**8601**	0.42%
	6217	5.72%
	7520	5.75%
	8803	0.04%
	8810	0.13%
Disability		
Males		$ 310.00
Females		$ 310.00
Pension Tier 3 & 4 (See Tier 3 & 4 Employee Listing)		21.30%
Pension Tier 5 (See Tier 5 Employee Listing)		18.30%
Pension Tier 6 (See Tier 6 Employee Listing)		13.70%
NYS Voluntary Defined Contribution		8.00%
Post Retirement		$ 3.00

TELECOMMUNICATIONS
2026-2027 Wage & Fringe Benefit Budget Assumptions

Wages - Pool Percentage				4.25%
	Position ID	**WC Code**		
Health Stipend			**$**	**4,500**
Brian Zuris	30-001	8810	$	4,500
Mark Borte	30-031	8601	$	4,500
Timothy Buckley	30-024	8601	$	4,500
Total			$	13,500
Family Health Insurance (net of employee offset)			**$**	**22,421**
Anthony Cerrone	30-003	8810	$	22,421
Travis Sprague	30-022	8601	$	22,421
David Wolf	30-002	8810	$	22,421
Total (code 5)			$	67,264
Individual Health Insurance (net of employee offset)			**$**	**8,713**
Zenun Hadzovic	30-023	8810	$	8,713
Total (code 1)			$	8,713
Individual/Spouse (net of employee offset)			**$**	**17,297**
Erin Ackley	30-004	8810	$	17,297
Total (code 2)			$	17,297
Individual/Children (net of employee offset)			**$**	**15,504**
Stephen Smithers	30-021	8601	$	15,504
Total (code 3&4)			$	15,504
No Health Coverage - PT Status/Intern				
Position Count:	9			
FICA				7.65%
Workers' Compensation		**8601**		0.42%
		6217		5.72%
		7520		5.75%
		8803		0.04%
		8810		0.13%
Disability				
Males			$	310.00
Females			$	310.00
Pension Tier 3 & 4 (See Tier 3 & 4 Employee Listing)				21.30%
Pension Tier 5 (See Tier 5 Employee Listing)				18.30%
Pension Tier 6 (See Tier 6 Employee Listing)				13.70%
NYS Voluntary Defined Contribution				8.00%
Post Retirement			$	3.00

WATER QUALITY
2026-2027 Wage & Fringe Benefit Budget Assumptions

	Position ID	WC Code		
Wages - Pool Percentage				4.25%
Health Stipend			**$**	**4,500**
Melissa Durant	41-005	8810	$	4,500
Brock Ward	41-043	7520	$	4,500
Thomas Hunter	41-068	7520	$	4,500
Donald Eastham III	41-061	7520	$	4,500
Rebecca Marlow-Recore	41-045	7520	$	4,500
Curtis Rottier	41-026	7520	$	4,500
Scott McConnell	41-022	7520	$	4,500
Robert Stevenson	41-011	7520	$	4,500
Michael Marcum	41-042	7520	$	4,500
Total			$	40,500
Family Health Insurance (net of employee offset)			**$**	**22,421**
David Rohe	41-012	7520	$	22,421
Ryan Skiff	41-044	7520	$	22,421
Anthony Goodrich	41-003	8810	$	22,421
Jeffrey Mosher	41-013	7520	$	22,421
Lucas Garrand	41-014	7520	$	22,421
Frederic Hall	41-070	7520	$	22,421
Brian Nutting	41-001	8810	$	22,421
Craig Perrault	41-041	7520	$	22,421
Bryan Cole	41-066	7520	$	22,421
Christian Mulverhill	41-027	7520	$	22,421
Total (code 5)			$	224,215
Individual Health Insurance (net of employee offset)			**$**	**8,713**
Kenneth Kizzer	41-067	7520	$	8,713
Matthew Farmer	41-069	7520	$	8,713
Brandon Scott	41-064	7520	$	8,713
Jeffrey Miller	41-081	7520	$	8,713
Total (code 1)			$	34,851
Individual/Spouse (net of employee offset)			**$**	**17,297**
Andrew Bishop	41-004	8810	$	17,297
David Clark	41-063	7520	$	17,297
Stephen Fowler	41-046	7520	$	17,297
Total (code 2)			$	51,892
Individual/Children (net of employee offset)			**$**	**15,504**
Christian Fout	41-002	7520	$	15,504
Jerame Roux	41-021	7520	$	15,504
Neil O'Dell	41-025	7520	$	15,504
Stephen Dulmage	41-024	7520	$	15,504
Total			$	46,513
No Health Coverage - PT Status/Intern				
Position Count:	30			
FICA				7.65%
Workers' Compensation		**8601**		0.42%
		6217		5.72%
		7520		5.75%
		8803		0.04%
		8810		0.13%
Disability				
Males			$	310.00
Females			$	310.00
Pension Tier 3 & 4 (See Tier 3 & 4 Employee Listing)				21.30%
Pension Tier 5 (See Tier 5 Employee Listing)				18.30%
Pension Tier 6 (See Tier 6 Employee Listing)				13.70%
NYS Voluntary Defined Contribution				8.00%
Post Retirement			$	3.00

ENGINEERING
2026-2027 Wage & Fringe Benefit Budget Assumptions

	Position ID	WC Code	
Wages - Pool Percentage			4.25%
Health Stipend			**$ 4,500**
Emily McBath	60-014	8601	$ 4,500
Jacob Jacques	60-002	8601	$ 4,500
Jonathan Schell	60-022	8601	$ 4,500
Total			$ 13,500
Family Health Insurance (net of employee offset)			**$ 22,421**
Christopher Gianfagna	60-031	6217	$ 22,421
Kari Tremper	60-011	8601	$ 22,421
Joshua Newtown	60-006	8803	$ 22,421
Taylor Friant	60-012	8601	$ 22,421
Vacant (Was Falkowsky)	60-042	8601	$ 22,421
Vacant (Project Engineer)	60-xxx	8601	$ 22,421
Total (code 5)			$ 134,528
Individual Health Insurance (net of employee offset)			**$ 8,713**
John LaFountaine	60-043	8601	$ 8,713
Nicklaus Thomas	60-041	8601	$ 8,713
Total (code 1)			$ 17,425
Individual/Spouse (net of employee offset)			**$ 17,297**
Thomas Haynes	60-001	8601	$ 17,297
Warren Salo	60-021	8601	$ 17,297
Total (code 2)			$ 34,595
Individual/Children (net of employee offset)			**$ 15,504**
No Health Coverage - PT Status/Intern			
Daniel Merrill	60-005	8803	
Position Count:	13.5		
FICA			7.65%
Workers' Compensation		**8601**	0.42%
		6217	5.72%
		7520	5.75%
		8803	0.04%
		8810	0.13%
Disability			
Males			$ 310.00
Females			$ 310.00
Pension Tier 3 & 4 (See Tier 3 & 4 Employee Listing)			21.30%
Pension Tier 5 (See Tier 5 Employee Listing)			18.30%
Pension Tier 6 (See Tier 6 Employee Listing)			13.70%
NYS Voluntary Defined Contribution			8.00%
Post Retirement			$ 3.00

APPENDIX V

BUDGET RISK ASSESSMENT

Public Authorities are required to provide information regarding their budget and financial planning to the Office of the State Comptroller pursuant to New York Codes, Rules and Regulations, Part 203, Chapter V, Title 2. The data is collected in the OSC Budget Request (Part 203) tab in the Public Authorities Reporting Information System (PARIS), posted on the Authority's website, www.danc.org.

Pursuant to Section 203.6, the following is a self-asssessment of budgetary risk.

1. Cyber Security – Medium to High Risk

The Authority faces ongoing cyber threats, including hacking and ransomware, which are increasing due to the potential for monetary gain. Costs associated with cybercrime include stolen or damaged data, stolen money, theft of personal and financial data, lost productivity, and reputational harm.

Cyber security remains a high priority due to the Authority's reliance on technology.

2. Retaining and Recruiting Qualified Staff – Medium to High Risk

The Authority must continually evaluate compensation packages and foster a desirable work environment to remain competitive in order to recruit and retain qualified personnel. Simply put, we are competing for qualified staff that are in high demand and the competitive advantage previously provided by offering a defined benefit retirement through the state has diminished with Tier 6. Additionally, with the advancement of telecommuting, employees that want to remain in the North Country now have employment opportunities with firms located outside of New York State.

3. Army Water Line - Disinfection Byproducts – Medium to High Risk

The Authority received an Administrative Order from the U.S. Environmental Protection Agency on March 30, 2022 on its Army Water Line for failure to comply with the requirements of the Stage 2 Disinfectants and Disinfection Byproducts Rule by exceeding the maximum contaminant level for haloacetic acids, which was subsequently closed on November 20, 2025. The Authority has been proactive in its efforts to address disinfection byproducts by installing an aeration system at Booster Pump Station 2, which helped to minimize total trihalomethanes. However, the Authority purchases its treated water from the City of Watertown, which is sourced from the Black River. As a purchaser of water from another local government the Authority has no control over the treatment effectiveness of its supplier. Since the Army Water Line is a separate public water system, it is regulated independently and the Authority is contractually required to ensure that the water it provides to its customers, which includes Fort Drum, and the Towns of Pamelia, Champion and LeRay, meets regulatory limits according to the Safe Drinking Water Act. The Authority has developed a corrective action plan, which has been accepted by the U.S. EPA. The corrective action plan includes continuing to work with the City of Watertown to implement capital improvements at its treatment plant that will reduce disinfection byproducts and address the root cause of the violations. Based on the Authority's continued efforts in implementing the Corrective Action Plan, the EPA closed the Authority's Administrative Order. Additionally, emerging contaminants like polyfluoroalkyl substances (PFAS) are causing stricter regulations and more testing. Commonly used in firefighting foam at military installations and airports, these elements can contaminate ground water as well as surface water. To date, these contaminants have not been found in the AWL or City of Watertown source water.

4. Changing Telecommunication Industry – Medium Risk

The telecommunications industry continues to evolve, and the pace of change is accelerating. Recent trends—including mergers, acquisitions, and consolidations—have resulted in fewer but significantly larger competitors operating in the upstate New York market. Maintaining the Authority's competitive market position will require ongoing strategic investment in our telecommunications infrastructure to keep pace with these industry shifts.

Customer billing levels peaked in 2020 and have remained relatively flat over the past five years. While circuit revenue has declined during this period, it has been offset by growth in dark fiber revenue, resulting in no net revenue increase. Although the lack of growth reflects lower-priced circuit offerings that benefit customers, it also underscores the need for targeted strategies to expand sales opportunities and manage operating costs effectively. Proactive planning and disciplined execution will be essential to sustain performance in this increasingly competitive environment.

5. Regional Water Line – Disinfection Byproducts – Medium Risk

The Regional Water Line consists of a 22-mile transmission main that serves multiple municipalities in western Jefferson County. The system was constructed in 1996 and is approaching 30 years. The Authority purchases treated water from the Village of Cape Vincent, which comes from Lake Ontario. As a surface water supply, Lake Ontario is lower in disinfection byproducts than some other surface water bodies, but it is higher than groundwater supplies. Given the length of the Regional Water Line and the relatively low demand for water along the line, water age can be high. Water age is a primary factor that contributes to high disinfection byproduct levels. In FY 2025, the Authority did experience elevated levels of disinfection byproducts, which exceeded the Maximum Contaminant Level (MCL). Additional flushing was instituted in FY 2026 to minimize water age and the last four quarters of data have been in compliance with MCLs. Changing conditions that can increase MCL levels include decreased water demand, changing source water quality, or treatment effectiveness. In FY 2026, the volume of water sold increased and that could have positively impacted the lower levels of DBPs seen over the last reporting period. As a wholesale supplier and transporter, the Authority has little control over these factors. Additionally, emerging contaminants like polyfluoroalkyl substances (PFAS) are causing stricter regulations and more testing. In FY 2026, the Authority received a settlement from a class action lawsuit due to PFAS being detected in the RWL. The levels of these contaminants are within regulatory levels and there is no action needed at this time. Commonly used in firefighting foam at military installations and airports, these elements can contaminate ground water as well as surface water.

APPENDIX VI

CONTENTS

PRELIMINARY BUDGET INTRODUCTION

Welcome and thank you for participating in the Development Authority of the North Country's Fiscal Year 2027 (FY 2027) budget work session.

Today's presentations represent the culmination of a four-month effort to identify and document the resources required to advance the objectives outlined in our strategic plan. Each division director has carefully evaluated the operating and capital needs of their respective divisions to ensure we continue delivering high-quality, competitively priced services to our customers. In FY 2027, we are committed to building on last year's momentum and strengthening our collaborations with community partners to address the complex challenges facing the North Country.

Over the past 40 years, the Authority has grown from an organization of three employees to one with ~100 team members. While our core service area remains Jefferson, Lewis, and St. Lawrence counties, our service contracts now extend to municipalities in Oswego, Franklin, Hamilton, and Warren counties. We maintain strong partnerships at the federal, state, county, and municipal levels—including with the Department of Defense, Fort Drum Garrison, U.S. Customs, the New York Power Authority, and over 90 municipalities.

As a revenue-based organization, we remain attentive to customer pricing, particularly during a time when households and communities are experiencing rising costs for basic necessities such as food and housing. This year's budget maintains our current level of partnership services, with only limited growth anticipated from new customers. Service revenues across all divisions are projected to align with budget expectations. As we conclude FY 2026, our financial stability and long-term sustainability reflects our commitment to self-sufficiency and managed growth. Our continued success is rooted in the Authority's dedication to shared agreements that provide mutual benefit, enabling partners to adjust service levels as their needs evolve.

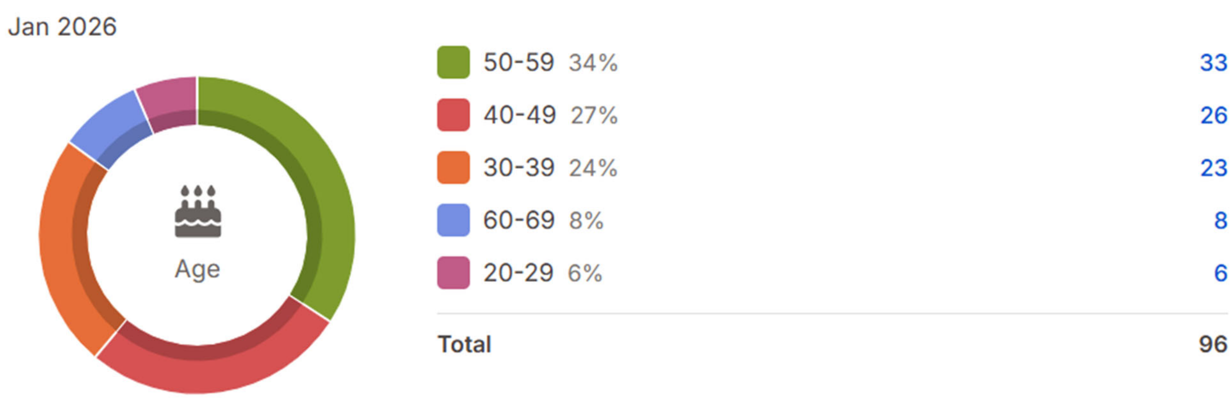
HUMAN RESOURCES

Retaining and Recruiting Qualified Staff
Recruitment and succession planning involve building and maintaining a workforce, identifying high-potential employees, evaluating and enhancing their skills, and preparing them for key positions within the Authority. The Authority will continue to develop and implement programs for recruiting, coaching, and retaining employees.

Management continues to review the compensation (wages & benefits) offered to staff to ensure that we retain staff once they join the Authority. In calendar year 2025, the Authority made significant progress in its recruitment efforts, with only 1 vacant position. Last year, with the addition of Next Move NY and the additional services provided to the Village of Malone, the Authority reached 100 positions for the first time in our history.

The Authority turned 40 last year, which means our workforce is aging and many are nearing retirement. The FY 2027 budget anticipates the retirement of 3 senior level employees, and includes funding to train incoming staff.

The Authority's Workforce Age Profile as of January 2026 is as follows:



- **Wage Pool**
Management is recommending an annual wage pool of 4.25% of payroll, as provided in the personnel policies, for merit-based wage adjustments, reclassifications, and all other adjustments. This is a decrease from last year's wage pool of 4.50%. Additionally, it provides for wage adjustments essential to retain technical and professional personnel.

- **Staffing**
  As discussed during our Strategic Planning Work Session, the FY 2027 budget includes the addition of one additional staff member to support Regional Development activities. The addition of a Project Development Specialist will bring staffing levels back to four staff and will provide the resources to expand our role in Regional Development initiatives. Additional detail is provided within the Regional Development budget.

- **Employee Health Premiums**
  The budget anticipates total health insurance plan costs for active employees of $1,253,714.

- **Employee Health Insurance**
  In October, 2025, the Authority completed its annual review of employee health insurance coverage. Based on such review, staff recommended to the Governance Committee that we change plans from Excellus Bronze 4 to Bronze 7. The Authority has been utilizing the Bronze 4 plan since 2016. However, in 2026 the Bronze 4 premium increased 10.4% and the deductible increased 2.4%. After comparing health insurance plans, the Bronze 7 plan was deemed more cost effective and recommended for calendar year 2026. The Bronze 7 plan is a combination of premiums and a self insurance deductible. Employee staff contribution to the deductible increased from $500 to $1,000 for individual coverage and $1,000 to $2,000 for family coverage.

  The Authority establishes an annual premium equivalent by totaling premium costs and estimated self insurance utilization. The Authority's 2026 employee health insurance benefit includes an employee contribution of 27%.

PREMIUM EQUVALENT - PLAN YEAR 2026						
	Total Premium & Deductible	Recapture of Deductible	Premium Equivalent	Employee Contribution	Authority Cost (Premium Equiv)	Employee % of Premium Equivalent
Individual	$ 17,830.68	$ (6,048.00)	$ 11,782.68	$ (3,172.00)	$ 8,611.00	27.0%
E/S	$ 35,661.48	$ (12,096.00)	$ 23,565.48	$ (6,370.00)	$ 17,196.00	27.0%
E/C	$ 33,192.24	$ (12,096.00)	$ 21,096.24	$ (5,694.00)	$ 15,403.00	27.0%
Family	$ 42,657.48	$ (12,096.00)	$ 30,561.48	$ (8,242.00)	$ 22,320.00	27.0%

- **Retirement Post Employee Benefits (Health Insurance)**
  The Authority operates as a true enterprise fund. The Authority annually funds its liability for post-retirement benefits. The Authority retains the services of an actuarial firm which provides these projections annually. The rate, $3 per hour, remains stable again this fiscal year as the Authority manages retirement health insurance exposure and contains retiree health insurance costs.

- **Retirement (NYS Pension)**
  The Authority's retirement benefit rate provided by New York State increased over the previous year. On average, the employer contribution rate for the NYS defined benefit plan increased 1.5% over the previous year.

	FY 2027 (Estimated)		FY 2026 (Projected)	
TIER	**#**	**% Contribution**	**#**	**% Contribution**
Tier 3 & 4	29	21.3%	32	19.5%
Tier 5	8	18.3%	8	16.5%
Tier 6	58	13.7%	54	12.7%
NYS VDC	4	8.0%	4	8.0%

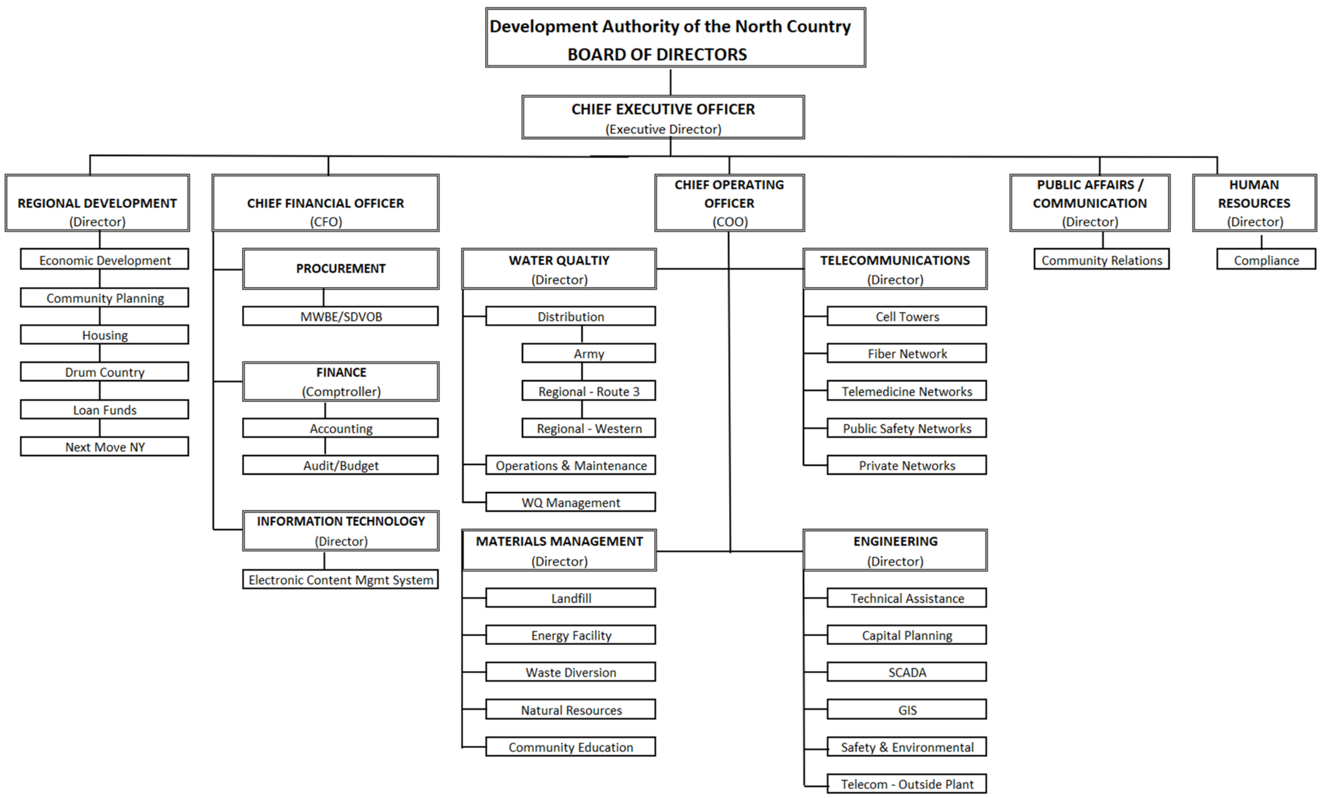
- **Workers' Compensation**
  The Authority purchases workers' compensation at rates computed as a percentage of payroll, based upon occupational classification. The rates remained stable and are as follows:

	FY 2027	**FY 2026**
Administration	0.13%	0.13%
Regional Development	0.13%	0.13%
Materials Management	5.72%	6.64%
Telecommunications	0.42%	0.51%
Water Quality	5.75%	6.39%
Engineering	0.42%	0.51%

FY 2026-2027
Finance Committee

February 9, 2026

ORGANIZATION FUNCTION CHART



CAPITAL BUDGET

AUTHORITY CAPITAL PROJECT SUMMARY - FYE 2027

	Amended Budget FYE 2026	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029	Budget FYE 2030	Budget FYE 2031
ADMINISTRATION	$ 289,200	$ 336,700	$ 252,300	$ 362,100	$ 440,600	$ 475,325
TELECOMMUNICATIONS	$ 6,361,000	$ 1,700,000	$ 1,700,000	$ 1,150,000	$ 1,150,000	$ 3,650,000
MATERIALS MANAGEMENT FACILITY	$ 7,771,000	$ 18,935,590	$ 4,739,764	$ 5,616,394	$ 27,482,459	$ 2,461,784
ARMY SEWER LINE	$ 441,632	$ 268,900	$ 1,542,142	$ 500,000	$ -	$ 208,742
ARMY WATER LINE	$ -	$ 283,000	$ 15,136,250	$ 546,364	$ -	$ 65,000
REGIONAL WATER LINE	$ 76,000	$ 30,000	$ 238,782	$ 124,890	$ -	$ 51,400
ENGINEERING	$ -	$ -	$ -	$ -	$ -	$ -
REGIONAL DEVELOPMENT - NMNY	$ -	$ -	$ -	$ -	$ -	$ -
TOTAL	**$ 14,938,832**	**$ 21,554,190**	**$ 23,609,238**	**$ 8,299,748**	**$ 29,073,059**	**$ 6,912,251**

The capital budget continues the need for significant investment to complete previously authorized capital projects in FY 2027.

The Administrative budget will carryover ~$381,500 for the ERP System Replacement project which will replace our current financial system.

In Materials Management, such carryover projects include; ~$10.3 million for Closure V, ~$1.4 million to assess Leachate Treatment alternatives, ~$732,000 for the Design and Construction of Cell 14, and ~$808,000 for the Southern Expansion Landfill Gas Tie-In and Main Flare Construction.

The Telecommunications Division will continue to advance critical multi-year capital projects. Carryover capital projects include; ~$15.8 million for the National Grid Middle Mile Grant Project, ~$2.6 million for the NBRC Catalyst Grant Project, ~$3.3 million for National Grid Network Expansion, and $691,000 for National Grid Lit Services.

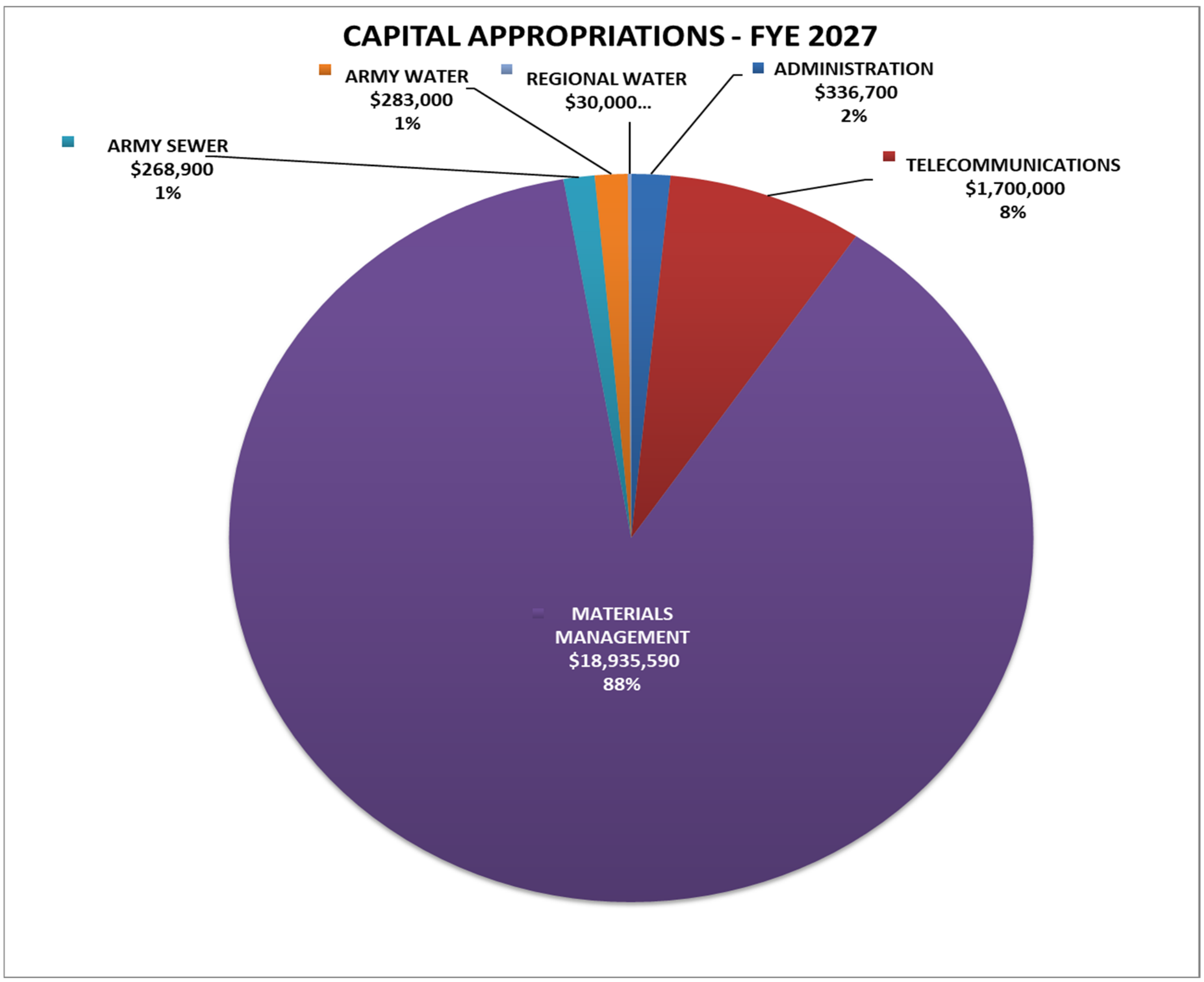
In Water Quality, carryover capital projects include; ~$1.5 million for the Army Sewer Pipeline Rehabilitation, ~$1 million in FEMA Repairs, and ~$801,000 for Phase 1 of the Army Water Line Pipeline Replacement Project; all are expected to be completed in FY 2027.

As a provider of critical services, the FY 2027 Capital Budget reflects the Authority's continued investment in infrastructure and equipment to ensure our facilities have the resources available to provide uninterrupted operation. A strong element of our balanced, sustained growth is the management of capital costs, utilization of debt, and application of reserves. Annually, to the extent possible, the Authority adds to the reserve funds for critical capital investments. These essential reserves have allowed the Authority to avoid any chargeback to the partner counties for solid waste operations and to avoid the annual cost of catastrophic loss insurance for replacement of the telecommunications network by essentially self-insuring our fiber infrastructure and earning investment income from the reserve.

CAPITAL APPROPRIATIONS

It is anticipated that capital projects, which commenced last year and are progressing this year, will continue to utilize existing reserves.

	FYE 2023	FYE 2024	FYE 2025	FYE 2026	FYE 2027
ADMINISTRATION	$ 271,812	$ 964,542	$ 869,532	$ 289,200	$ 336,700
TELECOMMUNICATIONS	$ 4,035,000	$ 29,959,687	$ 2,555,055	$ 6,361,000	$ 1,700,000
ENGINEERING	$ -	$ -			
MATERIALS MANAGEMENT	$ 5,055,000	$ 2,981,530	$ 25,248,000	$ 7,771,000	$ 18,935,590
ARMY SEWER	$ 642,000	$ 10,169,000	$ 38,000	$ 441,632	$ 268,900
ARMY WATER	$ 13,160,000	$ -	$ 193,800		$ 283,000
REGIONAL WATER	$ -	$ 20,000	$ 125,000	$ 76,000	$ 30,000
RD NEXT MOVE NY	$ -	$ -	$ 37,500	$ -	$ -
TOTAL APPROPRIATION	$ 23,163,812	$ 44,094,759	$ 29,066,887	$ 14,938,832	$ 21,554,190



Administration Division Budget Elements

- **Administration – Information Technology Security**
  The Authority continues to maintain cybersecurity as a critical operational priority, given its reliance on electronic technologies across all functions; from accounting and finance to GIS systems and SCADA alarming and monitoring. Ensuring the integrity, availability, and security of these systems is essential to sustaining safe and reliable operations.

  To support this priority, the budget includes $45,000 for a Managed Detection and Response (MDR) solution, which will provide continuous monitoring, advanced threat detection, and rapid incident response capabilities. This investment strengthens the Authority's defensive posture against increasingly sophisticated cyber threats and enhances our ability to proactively identify and mitigate vulnerabilities.

- **Administration – Interest Earnings**
  The Authority has budgeted interest earnings utilizing slightly higher interest rates than in the previous year based on current market conditions. Interest income is budgeted at $2,521,290, an increase of $188,829 over the previous year's budget.

- **Administration – Liability Insurance**
  The cost of insuring the Authority's operations increased by $35,441 (4.2%) over the prior year, rising from $839,000 to $874,000. Several factors contributed to this increase. Umbrella Coverage premiums grew by approximately $10,000 (3.5%), while Automobile Coverage experienced a more substantial increase of roughly $17,886 (19.8%). The rise in automobile insurance costs is primarily driven by the expansion of the Authority's vehicle fleet as well as industrywide rate increases. Broader market conditions - including a higher number of vehicles on the road, elevated repair and replacement costs, and persistent issues related to distracted driving - continue to exert upward pressure on auto insurance premiums across the sector.

- **Administration – Retiree Health Insurance**
  The budget reflects an increase in retiree health insurance due to an increase in the number of retirees eligible to receive such benefit. The number of retirees receiving Authority sponsored health insurance is anticipated to increase from 20 in FY 2026 to 22 in FY 2027. With the Authority reaching 40 years of operation last year, a greater number of long-tenured employees are now becoming eligible for retirement and associated health insurance benefits. Additionally, health insurance premiums for retirees age 65 (and over) increased by ~5%, while premiums for retirees under age 65 remained relatively unchanged.

- **Administration – Programming and Software**
  Programming and Software expenses are increasing by $210,233; from $293,345 in FY 2026 to $503,578 in FY 2027. This increase is driven by three primary factors.

  First, the Authority is implementing a Managed Detection and Response (MDR) solution to strengthen its cybersecurity posture, adding approximately $45,000 in new costs.

  Second, licensing and subscription expenses will temporarily increase due to the need to maintain both the existing ERP system and the new ERP system simultaneously during the implementation phase. In addition, ongoing licensing costs will remain higher once the new ERP system is in place, as the Authority transitions from an on-premises solution to a cloud-based platform.

  Lastly, the Authority plans to transition from in-house email servers to Microsoft Office 365. This change is intended to improve system security, enhance flexibility for users, reduce IT maintenance work, and increase overall usability.

Administration Division 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**

Materials Management Division Budget Elements

- **Materials Management – Disposal Rate Per Ton (Tipping Fees)**
From 2012 through 2021, the rate per ton to dispose of waste at the Materials Management Facility remained unchanged.

On January 1, 2022, tipping fees at Materials Management increased for the first time since 2012. Since then, the Board of Directors has authorized an increase in tipping fees as part of the annual budget process to be effective the following January; this provides our county partners and customers 9 months' notice to implement such changes.

The FY 2027 budget includes a rate increase for all waste types with the exception of friable asbestos. The recommended rate increase is effective January 1, 2027 to provide county partners and customers ample time to implement. Tipping fees shall increase as follows:

- Municipal solid waste, construction and demolition waste, and ash will increase by $5 per ton to $66 per ton;
- Non-beneficial use sludge, sewage sludge, industrial waste will increase $7 per ton to $57 per ton;
- Beneficial use sludge will increase $5 per ton to $36 per ton;
- Contaminated soil will increase $5 per ton to $36 per ton; and
- Asbestos contaminated material (ACM) will increase $5 to $96 per ton. Friable bagged asbestos will remain unchanged at $200 per ton.

Tipping fee by waste type for Calendar Years 2022 – 2027 is detailed below.

WASTE TYPE	Jan-22	Jan-23	Jan-24	Jan-25	Jan-26	Jan-27
Municipal Solid Waste	$ 44.00	$ 50.00	$ 54.00	$ 57.00	$ 61.00	$ 66.00
Construction & Demolition	$ 44.00	$ 50.00	$ 54.00	$ 57.00	$ 61.00	$ 66.00
Non Ben Sludge	$ 36.00	$ 36.00	$ 40.00	$ 43.00	$ 50.00	$ 57.00
Ben Sludge	$ 17.50	$ 20.00	$ 24.00	$ 27.00	$ 31.00	$ 36.00
Sewage Sludge	$ 36.00	$ 36.00	$ 40.00	$ 43.00	$ 50.00	$ 57.00
Industrial Waste	$ 36.00	$ 36.00	$ 40.00	$ 43.00	$ 50.00	$ 57.00
Contaminated Soil	$ 18.00	$ 20.00	$ 24.00	$ 27.00	$ 31.00	$ 36.00
Ash	$ 46.00	$ 50.00	$ 54.00	$ 57.00	$ 61.00	$ 66.00
Asbestos Contaminated Material	$ 80.00	$ 80.00	$ 84.00	$ 87.00	$ 91.00	$ 96.00
Asbestos Friable	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00	$ 200.00

Previous year tip fee increases were not sufficient to fund reserve requirements and operating expenditures, therefore, the Board authorized utilization of the Tip Fee Stabilization Reserve to fund deficits in funding operating expenditures and reserve contributions. **To date, the Tip Fee Stabilization Reserve has not been utilized.**

The FY 2027 budget for Materials Management authorizes the utilization of $1,159,814 from the Tip Fee Stabilization Reserve to fund operating expenditures and reserve contributions.

Staff completed a full analysis of capital reserve requirements to support the Southern Expansion. It is anticipated that additional rate increases will be required on January 1 of each year until such time that revenues are sufficient to cover operating expenses and reserve requirements.

- **Materials Management – Waste Volumes**
  FY 2027 waste volumes are budgeted at 230,052 tons, which represents a 3.5% increase over the FY 2026 budget of 222,334 tons. Budgeted tons are calculated based on a three-year average of actual waste accepted. Utilizing current year waste volumes through December 31, 2025 of 207,154 tons, it is projected we will receive 250,902 tons in FY 2026; 12.8% more than originally budgeted. The majority of the overage is attributable to receiving ~39,900 tons of asbestos containing material while only budgeting for 3,385 tons this year. Tonnages for many of our waste categories (including asbestos) are difficult to predict and are dependent on construction/ demolition projects in our service area.

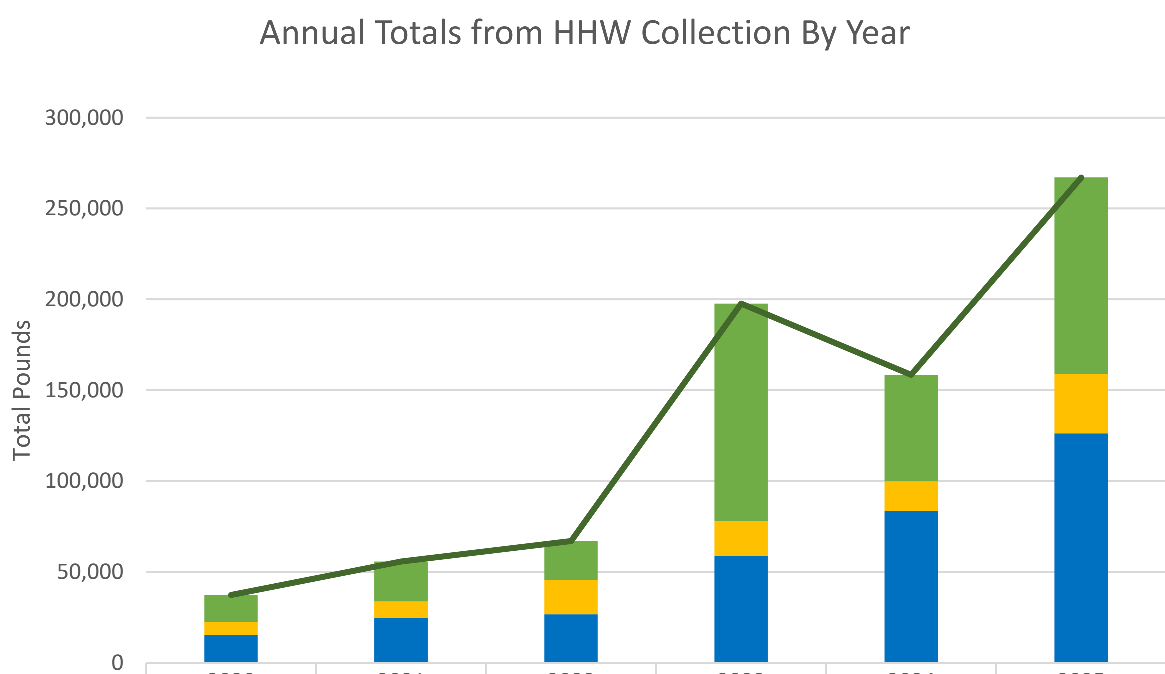
- **Materials Management - Leachate Management**
  With the continued operation of the original landfill and three new cells in the Southern Expansion, leachate treatment will continue to be a significant expense. The FY 2027 budget estimates ~19 million gallons of leachate will be disposed of at a cost of $600,000. Such budgeted volume is consistent with our three-year running average.

- **Materials Management – Dual Working Faces**
  The Authority will continue to operate two working faces in FY 2027. It is estimated that the original Phase 1 landfill will reach capacity in FY 2027 with the addition of 25,000 tons. At such time, Phase 1 will stop accepting waste and will be permanently closed with construction of the Closure 6 capital project commencing in FY 2028. The majority of waste in FY 2027 will be placed in Cells 13 and 14 of the Southern Expansion.

- **Materials Management – LFGTE Revenues**
  Revenues to Materials Management from landfill gas to energy (LFGTE) generation are projected to decrease from $456,870 to $380,333 or 16.7%. LFGTE revenues are comprised of 1) revenue from the sale of energy on the market, 2) revenue from the sale of Renewable Energy Credits (RECs) and 3) revenue from the sale of capacity to NYSEG. Given the current market rates for electricity, the Authority is budgeting $8,723 in revenue from the sale of electricity as the cost to produce electricity is approximately the same as revenue generated. Revenue from the sale of RECs is estimated to decrease from $419,529 in FY 2026 to $328,098 in FY 2027 as the market for RECs has softened leading to a reduction in revenue generated per REC. Additionally, the Authority has estimated $43,512 in the sale of capacity to NYSEG. Revenues from the LFGTE facility are shared 50/50 between the Authority and the methane plant owner.

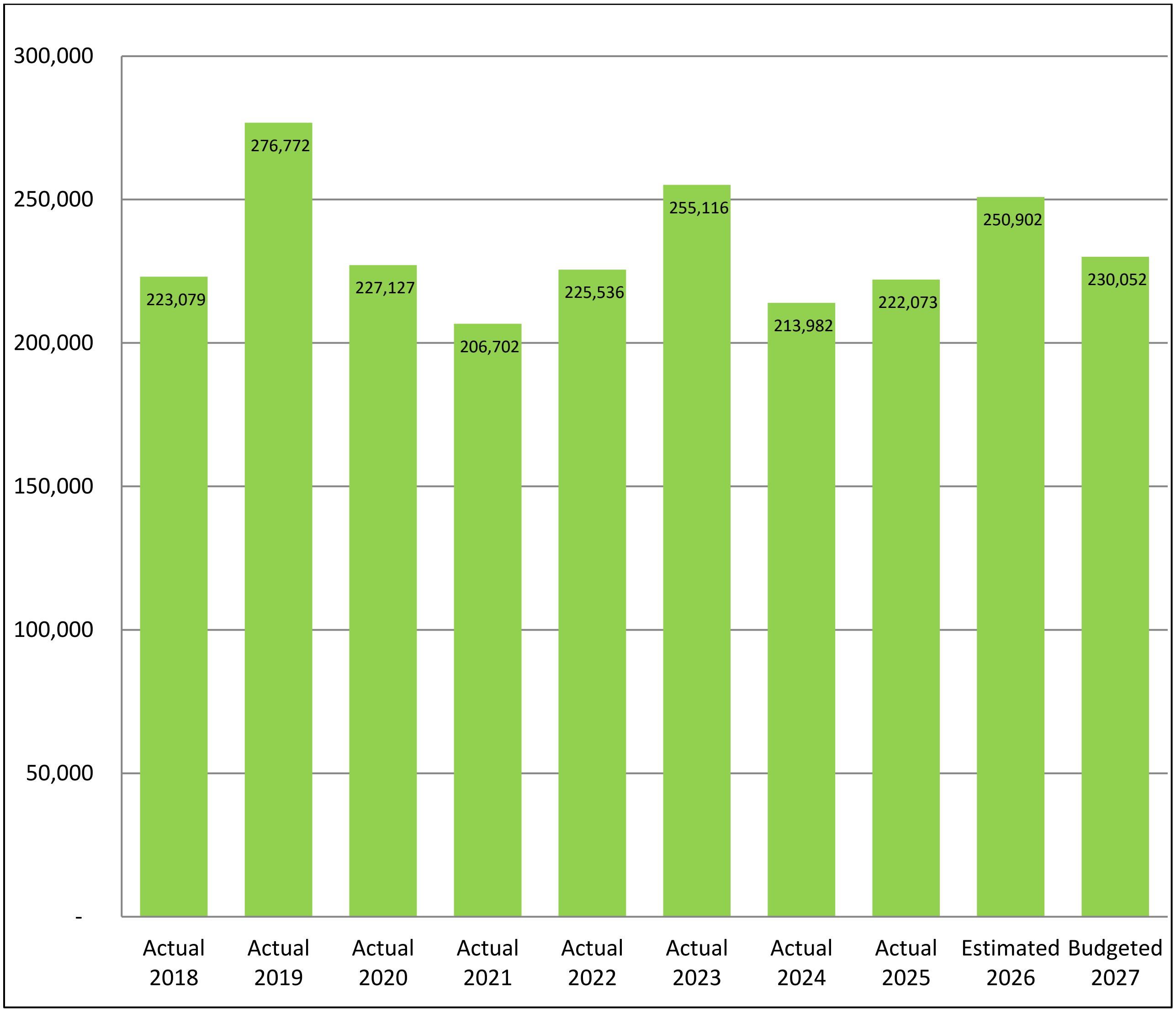
- **Materials Management – Waste Diversion**
  The budget anticipates the cost of holding five Household Hazardous Waste (HHW) collection events across the three-county service area at a budgeted cost of $264,880. Current year HHW expenses of $240,776 are significantly higher than the budgeted amount of $169,000. The increase is primarily due to a greater volume of material collected, which resulted from higher participation at the events. Expanded social media advertising and adjustments to event locations in St. Lawrence County contributed to the rise in participation and volume of HHW collected. In FY 2027 we will continue to utilize social media to publicize HHW events and will modify locations (as required) to ensure maximum participation. NYSDEC funding will continue to be pursued to fund 50% of the costs of the Recycling Coordinator position and the HHW collection events.

Household Hazardous Waste Event – Total Pounds Collected



	2020	2021	2022	2023	2024	2025
St. Law	15,017	21,997	21,464	119,597	58,596	108,157
Lewis	6,941	8,994	18,859	19,437	16,322	32,705
Jeff	15,386	24,756	26,702	58,650	83,525	126,231
Total	37,345	55,746	67,025	197,684	158,443	267,093

MMF TONNAGES



RESERVES (CONTRIBUTIONS FROM TIP FEE)

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
Replacement Reserve	$ 4.00	$ 4.00	$ 2.25	$ 3.00	$ 1.00	$ 5.00	$ 6.00	$ 7.00	$ 7.00	$ 8.50
Liner Reserve	$ -	$ -	$ -	$ -	$ -	$ 6.00	$ 8.00	$ 10.00	$ 11.00	$ 8.00
Closure Reserve	$ 2.00	$ 2.00	$ 2.00	$ 2.00	$ 2.75	$ 3.50	$ 3.50	$ 4.50	$ 6.50	$ 12.00
Tip Fee Stabilization Reserve	$ 2.00	$ 2.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Capital Reserve	$ 4.75	$ 3.00	$ 2.00	$ 1.25	$ -	$ -	$ -	$ -	$ -	$ -
Landfill Gas Reserve	$ 2.00	$ 2.00	$ 2.00	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ 14.75	$ 13.00	$ 8.25	$ 6.25	$ 3.75	$ 14.50	$ 17.50	$ 21.50	$ 24.50	$ 28.50

Materials Management Division 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**

Telecommunications Division Budget Elements

- **Telecommunications – Level of Service**
The Authority will continue operating a state-of-the-art telecommunications system in accordance with Telecordia Standards. To remain efficient and competitive, the Telecommunications Division will continue investing capital to modernize and upgrade the network. Ongoing investments in Central Office locations and equipment will enhance network reliability and ensure the system has sufficient capacity to meet current and future customer demand.

- **Telecommunications – Process Improvements**
Improvements in work process flows for service delivery, better utilization of the Authority's Computerized Maintenance Management System (CMMS), continued focus on documentation development and data management will streamline operations and improve operational efficiencies, which will be necessary as the margin on telecom sales continues to decline and expenses continue to increase. Additionally, the Authority will be developing an automated financial model in FY 2027 to better forecast cash flow over the next ten years. This model will be a useful tool for management to develop future strategic initiatives for the Telecom division.

  The Telecommunications Division will also be evaluating the way in which it provides 24/7 365 on call services to support the network and the way in which Dig Safely tickets are managed this year. Both of these processes have remained relatively unchanged since the inception of the network twenty years ago. Increased costs in underground locating, and the capacity and knowledge of Water Quality and Engineering staff indicate that this service could better be delivered by utilizing in-house staff. Due to the size of the network, and number of emergency events, changes to the on-call system are necessary. A study will be completed this year to evaluate alternatives.

- **Telecommunications – Significant Network Build Out**
The Telecommunications Division has been awarded several multi-year grants that require substantial staff time and coordinated project management. Each initiative will rely on a cross-divisional project team that meets frequently with external partners to monitor progress, maintain schedules, and ensure projects remain on budget. Key project initiatives this fiscal year include:
  - Successfully progressing the $24.45 million NTIA project to meet planned completion in 2028.
  - Successfully progressing the $3.162 million NBRC project to meet planned completion in 2028.
  - Continuing to support Franklin County to progress their first Municipal Infrastructure Project (MIP) to expand service in critically underserved areas of the County. Current planned completion is December of 2026; however, this project,

like other telecom projects is behind schedule and over budget due to make-ready construction costs and the project is at risk. The Authority is being reimbursed for our staff time to function in an advisory role on the project.

- Successfully progressing the dark fiber and lit services National Grid Network Expansion projects that were authorized in FY 2026 and are anticipated to be completed in 2028. While this project is not being funded by grants, capital costs are being paid by National Grid.

- **Telecommunications – Closing the Digital Divide**
  The Authority will continue to assist Jefferson, Lewis and St. Lawrence counties with broadband strategies to improve access to unserved residents and businesses, and develop strategic partnerships to utilize existing facilities and resources to enable entry to service providers in rural markets that were previously unserved. However, due to significantly higher make-ready construction costs, network expansion is anticipated to decline and focus will be on serving customers within the Authority's existing footprint.

Telecommunications Division 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**

Regional Development Division Budget Elements

- **Regional Development - Staffing**

  As discussed during our Strategic Planning Work Session, the FY 2027 budget includes the addition of one additional staff member to support Regional Development Activities. The addition of a Project Development Specialist will bring staffing levels back to four staff and will provide the resources to expand our role in Regional Development initiatives. Such initiatives include:
  - Supporting major economic development initiatives like Micron, Chobani, and Drum Country NY,
  - Increasing outreach to municipalities in providing Housing Program Administration,
  - Collaborating with Authority Divisions to pursue grant funding to augment the cost of future capital projects, and
  - Developing a plan to redevelop the vacant COR Site.

*PROPOSED STAFFING PLAN **(ADDITION OF 1 PROJECT DEV. SPECIALIST)***

- **Regional Development - Next Move NY**

  The Authority is the recipient of a grant from Empire State Development in the amount of $3,974,070 to implement components of the Next Move NY regional workforce initiative. The North Country Regional Economic Development Council (NCREDC) was awarded a $10 million grant for the implementation of Next Move NY to expand workforce tools and create the most robust transitioning soldier and spouse retention pipeline in the country. The Authority provides the administrative framework for the initiative to include 3 staff, administration of the job matching portal (CRM), and implementation of the Veterans Employment Ambassador Program, Career Readiness, Job and Apprenticeship Matching Program, and the Soldier Recruitment and Training Incentive Program for employers.

- **Regional Development - Enhancing Fort Drum**
  The Authority is at the forefront of several programs that benefit Fort Drum, including Drum Country NY, Next Move NY, and the Fort Drum Compatibility Committee. It is important that we continue to be relevant to Fort Drum leadership by assisting them in protecting their mission, as well as generating growth. The FY 2027 budget dedicates staff resources to enhance Drum Country NY, both within the region and externally, and to focus on issues for compatible land use with the Fort Drum Compatibility Committee. Staff will also work with Fort Drum to assist with other grant opportunities that seek to enhance resiliency at Fort Drum.

- **Regional Development - Housing**
  The Authority's affordable housing rehabilitation programs are dependent upon state grants and municipal contracts. The budget reflects three active agreements with municipalities to provide grant administration and program delivery for housing programs. In FY 2027, staff plan to implement two CDBG housing programs for the Town of Gouverneur and St. Lawrence County, which will provide for owner-occupied rehabilitation of approximately 25 eligible households, and one AHC housing program for the Town of Tupper Lake, which will provide for owner-occupied rehabilitation of approximately 9 eligible households. Staff is implementing a new North Country Housing Capital Loan Program to provide low interest loans to eligible applicants/projects in the 7-county North Country region for quality, new housing stock affordable to those from 120% - 200% AMI. Funding for the new program is from Empire State Development.

- **Regional Development - Regional Projects**
  In FYE 2027, staff will work with municipal partners to maximize opportunities associated with regional economic development projects like Micron, Chobani, and others. This includes looking at opportunities to develop the former Mercy site in Watertown, as well as other locations in the region to accommodate business and housing needs.

- **Regional Development - Rural Broadband**
  Regional Development staff is working closely with Telecommunications staff to assist with grant administration of the $24.45 million NTIA project and the $3.16 million NBRC project.

Water Quality Division Budget Elements

- **Water Quality – Certified/Licensed Operators**
  The FY 2027 Water Quality Budget continues to focus on providing the training and experience required for staff to obtain Water and Wastewater licenses. Training plans have been developed for all employees to increase the number of licensed personnel. The budget includes $9,500 for the required training.

- **Water Quality – Disinfection Byproducts**
  The City of Watertown is the sole supplier of water to the Authority's Army Water Line which provides water to Fort Drum, Pamelia, LeRay and Champion. The EPA issued an Administrative Order that requires the City of Watertown to address the high concentration of disinfection byproducts (DBPs) in the water. The water source, the Black River, is heavy in organic material, requiring high levels of chemical treatment.

  On March 30, 2022, the Authority received an Administrative Order from the EPA as it relates to our Army Water Line and the high level of DBPs in the water. Authority staff are working with City of Watertown officials to identify and implement the corrective actions required to resolve the issue of city water exceeding the maximum contaminant level for DBPs, including haloacetic acids (HAA5) and trihalomethanes (TTHM). Based on the Authority's continued efforts in implementing the Corrective Action Plan, the EPA closed the Authority's Administrative Order.

  The City of Watertown's rate for water will increase in future years as they implement changes to reduce DBPs. The Authority completed the installation of the aerator in the water tank at Booster Pump Station 2 to strip out the DBP and THHM in FY 2021. The Authority will continue to monitor DBPs and will implement corrective actions as required.

- **Water Quality – Army Sewer Line**
  The rate charged to the Army for wastewater services is decreasing by $.01; from $8.90 per kgal to $8.89 per kgal. The budget projects a total flow of 727 million gallons of wastewater. The budget includes debt service for the Army Sewer Line Pipeline Rehabilitation project.

- **Water Quality – Army Water Line**
  The rate charged to the Army to provide potable drinking water is increasing by $.21; from $10.56 per kgal to $10.77. Such increase is primarily due to three capital projects slated for completion in FY 2027 totaling $283,000. The budget projects a total flow of 389 million gallons of water.

- **Water Quality – Regional Water Line Rates**
  The variable water rate charged to the municipalities on the Regional Water Line is increasing from $2.19 per kgal to $2.34 per kgal due the Village of Cape Vincent increasing the price they are charging the Authority to purchase water. These rates are based upon an annual audit required by the Authority's contract with the Village of Cape Vincent. The fixed costs are increasing by $24,555 based on the consensus of the partners of the Regional Water Line to fund the Capital Reserve in the amount of $13,785, as well as additional labor required to operate and maintain the water line.

Water Quality User Charges

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	10.77	0.21
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	3.46	-0.51
Pamelia District #1	4.08	3.58	-0.51
Pamelia District #4 & #5	4.19	3.68	-0.50
LeRay District #2	4.57	4.04	-0.52
Champion	5.36	5.02	-0.34

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

Water Quality Division 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

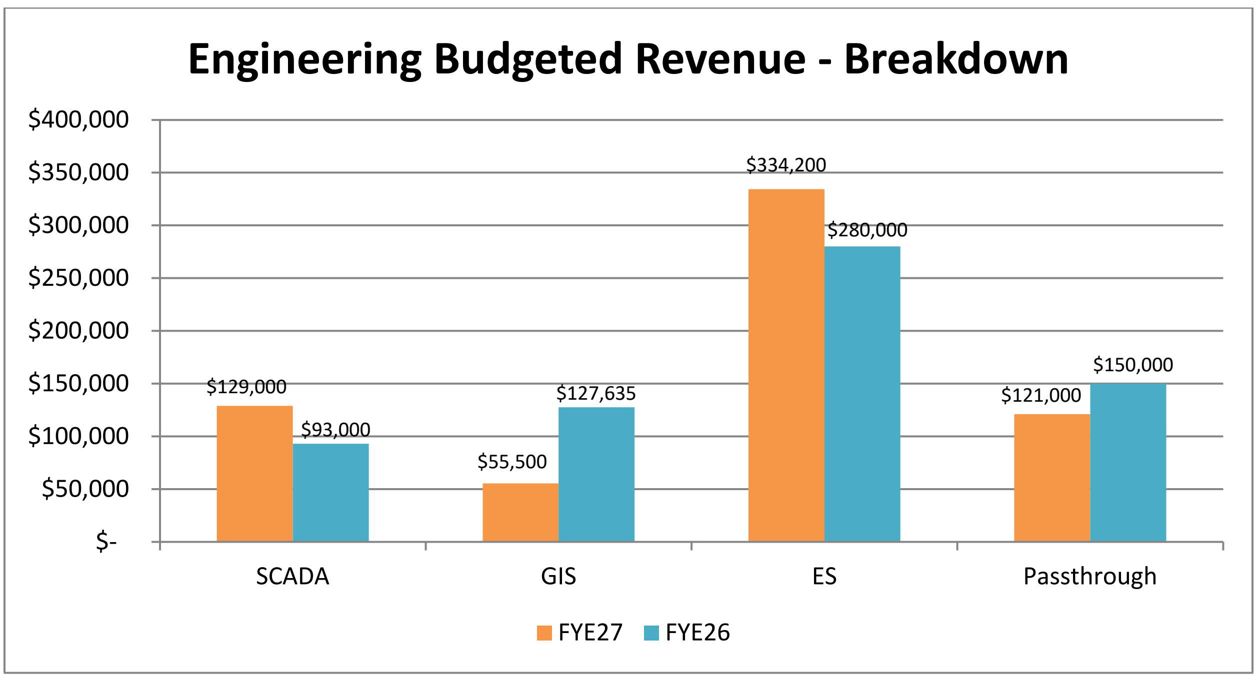
Project Number	Project Description	Fund	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029	Budget FYE 2030	Budget FYE 2031
	Vacuum/Valve Exercise Trailer Replacement	Revenue	$ 121,000	$ -	$ -	$ -	$ -
	City of Watertown Remote Terminal Unit (RTU) Replacement	Revenue	$ 12,000	$ -	$ -	$ -	$ -
	BPS1 & BPS2 HVAC Replacement	Revenue	$ 150,000	$ -	$ -	$ -	$ -
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			**$ 283,000**	**$ 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**

Engineering Division Budget Elements

- **Engineering – Municipal Support**
  The Engineering Division will continue to work with our municipal partners to provide value-added services and assist with their infrastructure, planning and economic needs. In FY 2027, GIS municipal services are decreasing due to the completion of a large three-year project to map infrastructure for 25 municipalities through a Local Government Efficiency Program grant. Engineering services are also anticipated to decrease due to the completion of several municipal grant funded projects. SCADA services are anticipated to increase with the progression of several controls projects within the Towns of DeKalb, Diana, and Wilna, and the Villages of Theresa and Lyons Falls. Overall, Engineering Services delivered to support municipal partner projects are anticipated to decrease from 8,009 hours to 5,708 hours this fiscal year. The decrease is primarily in other engineering services and is the result of several large municipal grant funded projects wrapping up in FY 2027.



- **Engineering – Internal Support**
  The FY 2027 budget includes engineering allocations of labor to support capital projects and asset management planning in Materials Management, Telecommunications, and Water Quality. In Materials Management, an existing full-time Project Engineer will be assigned for the summer construction season to support the completion of several critical projects that were carried over from FY 2026. Such carryover projects include; ~$10.3 million for Closure V, ~$1.4 million to assess

Leachate Treatment alternatives, ~$732,000 for the Design and Construction of Cell 14, and ~$808,000 for the Southern Expansion Landfill Gas Tie-In and Main Flare Construction. Engineering will also provide project management on several new MMF capital projects including Cell 15 design, Facility Improvements, Natural Resource Management initiatives, and culvert repairs.

In FY 2027 Engineering will support the completion of several critical projects that were carried over from FY 2026 for the Army Sewer and Army Water lines including ~$1.5 million for the Army Sewer Pipeline Rehabilitation, ~$1 million in FEMA Repairs, and ~$801,000 for Phase 1 of the Army Water Line Pipeline Replacement Project; all are expected to be completed in FY 2027. Engineering will also provide project management on several new WQ capital projects including WPS Heating, Ventilation and Cooling Renovation, ASL Department of Transportation Crossings, WPS Pump 3 Replacement, and two studies to evaluate replacing the washer/compactor and the 12" diesel by-pass pump.

In FY 2026 the number of positions in the Engineering Division increased from 10.5 to 13.5 with the transfer of Outside Plant Engineers from the Telecom Division. This change has enabled the Authority to progress to centralized Engineering service delivery for all divisions, whereby Engineering services were previously mostly utilized for MMF and WQ. This re-organization has improved consistency in engineering methods, is resulting in better cross training of staff, and improvements in service delivery efficiency. Engineering will continue to support the Telecom division this year by completing GIS data collection/data management, pole applications, permitting, Outside Plant design/construction oversight, and supporting on-call operations.

AUTHORITY RESERVE SUMMARY

Materials Management	Replacement Reserve	$1,827,642
	Closure Reserve	$18,781,015
	Post Closure Reserve	$7,686,559
	Tip Fee Stabilization Reserve	$3,381,592
	Landfill Gas Reserve	$0
	Wetlands Mitigation Reserve	$343,128
	Liner Reserve	$9,659,975
	Subtotal	**$41,679,911**
Telecommunications	Operating Reserve	$1,177,109
	Repair & Upgrade Reserve	$3,924,570
	Subtotal	**$5,101,679**
Water Quality	Wastewater Administrative Reserve	$749,985
	Wastewater Repair Reserve	$900,000
	Wastewater Development Reserve	$223,107
	Wastewater Capital Reserve	$239,120
	Water Repair Reserve	$900,000
	Regional Water Line Operating Reserve	$71,265
	Regional Water Line Capital Reserve	$191,061
	Subtotal	**$3,274,538**
Administrative	Post Employee Benefit Reserve	$7,111,376
	Administrative Reserve	$4,000,000
	Subtotal	**$11,111,376**
	TOTAL RESERVES	**$61,167,504**

AUTHORITY RESERVE NARRATIVE

1. Materials Management:

a) Replacement Reserve

- Balance @ 12/31/25: $1,827,642
- Reserve monies for new or replacement fleet and building improvements.
- Additions to the Replacement reserve are currently $7.00 per ton and effective April 1, 2026 additions will be $8.50 per ton. Additions are based on annual review of equipment and expected replacement thereof.
- Withdrawals from the Reserve are based upon budgeted capital expenditures.
- As of December 31, 2025, capital appropriations of $1,740,322 from the Replacement Reserve remain outstanding. Larger capital projects that remain open are for LFG Tie in and Flare Project, FEMA Repairs, Soil Borrow and Storage 1 and 4 Improvements.

b) Closure Reserve

- Balance @ 12/31/25: $18,781,015
- State and Federal laws and regulations require that the Authority place a final cover on its Materials Management Facility landfill site when it stops accepting waste. Therefore, the Authority established a Closure Reserve for such capital expenditures.
- Additions to the Closure Reserve, currently $6.50 per ton and $0.76 per ton for prefunding, are based on a financial model which is updated annually. The rate will increase to $12.00 per ton on April 1, 2026 and the prefunding will remain the same.
- Withdrawals from the Reserve are based on budgeted capital expenditures.
- As of December 31, 2025, capital appropriations of $10,466,690 from the Closure Reserve remain outstanding, primarily for Closure V.

c) Post Closure Reserve

- Balance @ 12/31/25: $7,686,559
- State and Federal laws and regulations require that the Authority perform certain maintenance and monitoring functions at the Materials Management Facility landfill site for 30 years after closure. The Authority has established a Closure Reserve for such post closure costs.
- No additions are currently made to the Post Closure Reserve. A financial model of the reserve is completed annually.
- Withdrawals from the Reserve will commence upon closure of the landfill.

d) Tip Fee Stabilization Reserve
- Balance @ 12/31/25: $3,381,592
- The Tip Fee Stabilization Reserve was established in FY 2009. The intent of the reserve is to provide for Tip Fee Stabilization in a period of increasing operating expenses.
- Additions to the Tip Fee Stabilization Reserve, currently $0.00 per ton, are made annually at the Board of Directors discretion.
- The board has authorized the use of the tip fee stabilization reserve in FY 2026 if the Materials Management facility falls short of needed funds.

e) Landfill Gas Reserve
- Balance @ 12/31/25: $0
- The Landfill Gas Reserve was established to create a funding source for future Landfill Gas System upgrades which may be required.
- Additions to the Landfill Gas Reserve, currently $0.00 per ton, are made annually at the Board of Directors discretion.
- Withdrawals from the Reserve are based upon budgeted capital expenditures.
- As of December 31, 2025, capital appropriations of $0 remain outstanding.
- During FY26 the reserve balance was used to fund a portion of the Southern Expansion Landfill Gas Tie-In and Flare project. The remainder of the project is being funded from the Replacement Reserve.

f) Wetlands Mitigation Reserve
- Balance @ 12/31/25: $343,128
- The Wetlands Mitigation Reserve was established for the performance of obligations required under the Department of the Army provisional Permit No. 1989-9811.

g) Liner Reserve
- Balance @ 12/31/25: $9,659,975
- The Liner Reserve was established to construct cell liners at the Materials Management Facility.
- Additions to the Liner reserve are currently $11.00 per ton and effective April 1, 2026, additions will be $8.00 per ton. Additions are based on a financial model which is updated annually.
- Withdrawals from the Reserve are based upon budgeted capital expenditures.
- As of December 31, 2025 capital appropriations of $732,780 remain outstanding for the design and construction of Cell 14.

a) Telecommunications

a) Operating Reserve
- Balance @ 12/31/25: $1,177,109
- The purpose of this reserve was to set aside monies in the event that operating expenses exceed operating revenues.
- The Operating Reserve is maintained at a level of 16.7% of annual revenues or equivalent to two months revenue.
- Withdrawals from the Operating Reserve can be made as authorized by the Board of Directors.

b) Repair and Upgrade Reserve
- Balance @ 12/31/25: $3,924,570
- The purpose of this reserve is to set aside funds for outside plant repair and improvement. This reserve is a self-insurance fund for outside plant fiber facilities.
- Additions to the Repair and Upgrade Reserve are calculated on a percentage basis of replacement cost, annually.
- Withdrawals from the Repair and Upgrade Reserves are based upon budgeted capital expenditures.

b) **Army Wastewater**

a) Administrative Support Reserve
- Balance @ 12/31/25: $749,985
- The original purpose of the reserve was to support the current obligations of the Authority pending receipt of payment for services rendered.
- The Army Sewer Administrative Support Reserve was originally funded by an amount equal to one-sixth of the 1st fiscal year's annual charge.
- Withdrawals from the Army Sewer Administrative Support Reserve would be by Board Directive.
- Interest earned is returned to the Army annually.

b) Repair Reserve
- Balance @ 12/31/25: $900,000
- The original purpose of the funds was to create a reserve for necessary repairs or replacement beyond the scope of operation and maintenance expenses.
- The Army Sewer Repair Reserve was originally created by an initial deposit.
- Withdrawals from the Army Sewer Reserve are not practical in that withdrawals must be fully repaid over six succeeding months.
- Interest earned is returned to the Army annually.

c) Infrastructure Development Reserve
- Balance @ 12/31/25: $223,107
- The Infrastructure Development Reserve was funded from Outside User Revenues.
- This reserve is to provide funding for infrastructure development of the Army Sewer Line.

d) Capital Reserve
- Balance @ 12/31/25: $239,120
- The Capital Reserve sets aside funds for capital expenditures charged to the Army but not yet spent in the same fiscal year.
- Current reserve funds are set aside for the Warneck Pump Station Pump, Flow Meter, and Controls Upgrade.
- With the completion of this capital project, this Reserve will be fully utilized.

c) Army Water Line

a) Repair Reserve
- Balance @ 12/31/25: $900,000
- The original purpose of the funds was to create a reserve for necessary repairs or replacement beyond the scope of operation and maintenance expenses.
- The Army Water Line Repair Reserve was originally funded in eight equal monthly payments by the Government.
- Withdrawals from the Army Water Line Repair Reserve are not practical in that withdrawals must be fully repaid over six succeeding months.
- Interest earned is returned to the Army annually.

d) Regional Water Line Reserve

a) Regional Water Line Operating Reserve
- Balance @ 12/31/25: $71,265
- The RWL Operating Reserve was established in FYE 2010 based on a reconciliation of actual revenues collected as compared to expenditures.
- Withdrawals from the Regional Water Line Operating Reserve would be made to cover an operating shortfall based on the direction of the Authority Board and the partners of the RWL.

b) Regional Water Line Capital Reserve
- Balance @ 12/31/25: $191,061
- The RWL Capital Reserve was established in FYE 2010 based on a reconciliation of actual revenues collected as compared to expenditures.
- Withdrawals from the Regional Water Line Capital Reserve would be made to cover capital costs based on the direction of the Authority Board and the partners of the RWL.

e) Administrative Reserves

a) Post Employee Benefit Reserve

- Balance @ 12/31/25: $7,111,376
- Pursuant to GASB 75, the Authority is required to accrue a liability on its books for the cost of post-employment retiree health insurance costs. The Authority retains an actuary to compute its liability for postemployment benefits and creates a cash reserve to fund future employee post-employment benefits.
- For the Fiscal Year 2026, the Employee Benefit Reserve is funded at a rate of $3.00, per worked hour, per employee.

b) Administrative Reserve

- Balance @ 12/31/25: $4,000,000
- Interest earnings from the Board Designated Administrative Reserve can be utilized to offset administrative expenses.
- As of December 31, 2025, capital appropriations of $519,415 from the Administrative Reserve remain outstanding for Administrative Capital Appropriations including Fleet Vehicles and the ERP System Replacement Project.

DEBT SUMMARY

The Authority is in compliance with debt service requirements on all outstanding borrowings.

Materials Management			
	$ 9,110,000	2019	
	$ 5,855,000	2015	
Outstanding	**$ 14,965,000**		
Army Sewer Line			
	$ 7,965,410	2023	ASL Pipeline Rehabilitation
Outstanding	**$ 7,965,410**		
Army Water Line			
	$ 6,845,037	2023	AWL Pipeline Replacement Phase 1
Outstanding	**$ 6,845,037**		
Regional Water Line			
	$ 776,128	1997	Regional Water Line
	$ 521,509	2015	Village of Cape Vincent 4th Filter
	$ 111,231	2025	FYE25 Capital Projects
Outstanding	**$ 1,408,868**		
Regional Development			
	$ 600,000	2008	Housing Trust Fund
Outstanding	**$ 600,000**		
Administration			
	$ 714,000	1987	New York State
Outstanding	**$ 714,000**		
TOTAL OUTSTANDING	**$ 32,498,315**		

Footnote 1: As a requirement of the NTIA Grant to Telecommunications, a Letter of Credit (LOC) was issued on December 20, 2023 in the amount of $3,636,938. As of December 31, 2025 no funds have been drawn against the LOC.

DEBT ACTIONS

Outstanding Debt – All Divisions

The budget anticipates the required annual debt service, principal and interest payments for the outstanding debt reflected. The Authority anticipates issuing debt for the following capital projects:

Debt Activities:

Materials Management Facility Construction of Cell 15

- Design of Cell 15 will begin in FY 2027 and construction of Cell 15 is planned to begin in FY 2028. Bonding for construction of this cell will be completed during FY 2027.
- The Authority will bond for the total cost of Cell 15 construction in order to keep tip fee increases to a minimum.
- Construction costs for Cell 15 are anticipated to be $16,000,000
  - The FY 2027 budget includes $250,000 in bond issuance costs.
  - Principal & interest payments are expected to commence in FY 2028.
  - Term: 20 years

Army Sewer Line Rehabilitation Project

- The Development Authority currently has a short-term construction loan from Community Bank, NA in the amount of $11,000,000.
- Once construction is finalized, long-term financing will be obtained through NYS Environmental Facilities Corporation (EFC).
  - Anticipated bonding: $10,000,000
  - Interest Rate: 0.0% (EFC Clean Water State Revolving Fund)
  - Term: 10 years
  - The FY 2027 budget includes $269,000 in interest payments (assumes 6 months of interest only payments made to Community Bank, NA) and $847,000 in principal payments made to EFC.

AUTHORITY DEBT NARRATIVE

1) **Materials Management**
   a) 2019 Bond Issue (Southern Expansion Funding)
      - Debt Balance @ 12/31/25: $9,110,000
      - Annual Debt Service, Interest & Principal: $657,181
      - Maturity Date: 9/01/2044
      - **A Debt Sinking Fund** was established to meet the 2019 debt service requirements. Balance @ 12/31/2025 $223,594. Monthly deposit to 2019 Debt Service Sinking Fund: $55,000
      - A Municipal Bond Debt Service Reserve Insurance Commitment has been purchased from Assured Guaranty Municipal Corp. in the amount equal to the Debt Service Reserve Requirement of approximately $345,000.

   f) 2015 Bond Issue (Leachate Loadout & Access Control Facility)
      - Debt Balance @ 12/31/25: $5,855,000
      - Annual Debt Service, Interest & Principal: $500,988
      - Maturity Date: 5/15/2040
      - **A Debt Sinking Fund** was established to meet debt service requirements of the 2015 Debt issuance. Balance @ 12/31/25: $269,852. Monthly deposit to 2015 Debt Service Sinking Fund: $39,000
      - **A Debt Service Reserve** was established to meet debt service requirements of the 2015 Debt issuance. Balance @ 12/31/25: $251,269. No monthly deposits or annual withdrawals are made.

2) **Army Sewer Line**
   a) Army Sewer Line Pipeline Rehabilitation
      - Debt Balance @ 12/31/25: $7,965,410
      - Maximum principal amount of short-term loan from CBNA is $11,000,000. Draws are made monthly based on funds spent.
      - Interest only payments continue being made.
      - A loan modification agreement extending the interest only payments out to September 30, 2026 was signed on September 16, 2025.
      - Funding is expected to be converted to EFC 0% financing before the maturity date of September 30, 2026.

3) **Army Water Line**
   a) 2025A Bond Issue (Army Water Line Pipeline Replacement Phase I)
      - Debt Balance @ 12/31/25: $6,845,037
      - Annual Debt Service, Interest & Principal: $944,190
      - Maturity Date: 9/1/2034
      - **A Debt Sinking Fund** was established to meet debt service requirements of the 2025A Debt issuance. Balance @ 12/31/25: $330,972. Monthly deposit to 2025 Debt Service Sinking Fund: $79,700

- **A Debt Service Reserve** was established to meet debt service requirements of the 2025A Debt Issuance. Balance @ 12/31/25: $739,000. No monthly deposits or annual withdrawals are made.

4) **Regional Water Line**
   a) United States Department of Agriculture
   - Debt Balance @ 12/31/25: $776,128
   - Annual Debt Service, Interest & Principal: $91,104
   - Maturity Date: 4/08/2036

   b) Village of Cape Vincent – 4th Filter
   - Debt Balance @ 12/31/25: $521,509
   - Annual Debt Service, Interest & Principal: $28,261
   - Maturity Date: 3/1/2049

   c) FYE25 Capital Projects
   - Debt Balance @ 12/31/25: $111,231
   - Annual Debt Service, Interest & Principal: $13,916
   - Maturity Date: 3/19/2034

5) **Regional Development**
   a) Housing Trust Fund;
   - Debt Balance @ 12/31/25: $600,000
   - Annual Debt Service: $6,000 (Interest Only, 1%)
   - Maturity Date: 12/31/2038. Payable upon loan repayment from ultimate recipient.

6) **Administrative**
   a) NYS Loan (Original State Investment in Authority)
   - Debt Balance @ 12/31/25: $714,000
   - Annual Debt Service: $50,000 (Principal Only, 0% Interest)
   - Maturity Date: 3/31/2040

7) **Telecommunications**
   a) Letter of Credit-National Telecommunications & Information Administration (NTIA)Grant
   - Debt Balance @ 12/31/25: $0
   - Letter of Credit (LOC) issued 12/20/2023 by PNC Bank in the amount of $3,636,938.
   - Pursuant to Resolution 2022-09-71, the Authority submitted a grant application in the amount of $14,547,750 to NTIA to support a $24,450,000 project to expand the middle mile communications infrastructure. Based on the terms of the awarded grant and per resolution 2023-09-71, the Authority obtained an irrevocable standby letter of credit in the amount of no less than 25% of the grant award amount.
   - No funds will be drawn on this LOC by NTIA or NIST unless there are debt recovery funds owed from the grant program fund.

FY 2026-2027
Finance Committee

Development Authority of the North Country

February 9, 2026

ACTIVE CAPTIAL BUDGET REVIEW
April 1, 2025 – December 31, 2025

Project Number	Project Description	Amount Authorized	Commitments	Costs Incurred	Balance	Status	Funding Source
10035	ERP System Replacement FY24	$500,000.00	$15,738.02	$118,486.98	$365,775.00	Active	Operating Investments
10038	**Internet Redundancy FY25**	$42,500.00	$0.00	$32,446.80	$10,053.20	**Closed**	**Operating Investments**
10039	**GIS ESRI Software-Internet Mapping FY25**	$65,000.00	$0.00	$25,042.28	$39,957.72	**Closed**	**Operating Investments**
10040	Fleet Vehicles FY26	$289,200.00	$0.00	$151,297.84	$137,902.16	Active	Operating Investments
	DANC Administration Total:	*$896,700.00*	*$15,738.02*	*$327,273.90*	*$553,688.08*		
20188	**O&M Building Roof Assessment & Replacement**	$700,000.00	$0.00	$698,798.66	$1,201.34	**Closed**	**Replacement**
20202	**O&M Building Modifications-Access Control Facility FY23**	$300,000.00	$0.00	$278,861.32	$21,138.68	**Closed**	**Replacement**
20205	Closure V Phases 1 and 2 FY23	$13,625,000.00	$7,194,971.24	$3,256,050.36	$3,173,978.40	Active	Closure
20206	Maintenance Shop Upgrade FY23	$512,000.00	$0.00	$499,392.49	$12,607.51	Active	Replacement
20212	South Exp Landfill Gas 1&2 Tie In Main Flare Cons FY24	$5,225,000.00	$685,848.92	$4,417,262.18	$121,888.90	Active	Replacement
20214	Additional Soil Borrow FY25	$180,000.00	$85,417.75	$38,980.92	$55,601.33	Active	Replacement
20216	**Articulated Hauler FY25**	$825,000.00	$0.00	$799,430.00	$25,570.00	**Closed**	**Replacement**
20218	Design and Construction Cell 14 FY25	$11,100,000.00	$670,285.19	$10,367,219.58	$62,495.23	Active	Liner
20221	Leachate Manhole-Side Riser Improv FY25	$618,000.00	$53,192.75	$533,032.65	$31,774.60	Active	Replacement
20223	**Leachate Truck Tractors FY26**	$187,000.00	$0.00	$175,784.75	$11,215.25	**Closed**	**Replacement**
20224	MMF FEMA Repairs	$200,000.00	$0.00	$3,800.00	$196,200.00	Active	Replacement
20225	**Utility Vehicle FY26**	$42,000.00	$0.00	$34,078.00	$7,922.00	**Closed**	**Replacement**
20226	**Wheeled Loader Replacement FY26**	$635,000.00	$0.00	$635,000.00	$0.00	**Closed**	**Replacement**
20227	**Mini Excavator FY26**	$90,000.00	$0.00	$74,399.76	$15,600.24	**Closed**	**Replacement**
20228	Leachate Treatment FY26	$1,442,000.00	$0.00	$0.00	$1,442,000.00	Active	Revenue
20229	MMF Nature Trail Consolidation FY26	$50,000.00	$0.00	$8,039.33	$41,960.67	Active	Replacement
20230	Natural Resource Management FYE26	$50,000.00	$11,544.00	$34,836.00	$3,620.00	Active	Replacement
20231	Storage 1 and 4 Improvements FY26	$400,000.00	$0.00	$0.00	$400,000.00	Active	Replacement
20232	Closure Phase 6 FY26	$100,000.00	$93,540.50	$2,259.50	$4,200.00	Active	Closure
20233	Critical Spare Equipment FY26	$63,000.00	$29,029.76	$22,334.60	$11,635.64	Active	Replacement
	DANC Materials Management Total:	*$36,344,000.00*	*$8,823,830.11*	*$21,879,560.10*	*$5,640,609.79*		
30662	Avangrid Dark Fiber FY21	$2,468,350.00	$1,367.17	$1,068,982.06	$1,398,000.77	Active	Replacement
30693	National Grid Middle Mile	$24,450,000.00	$434,921.92	$8,623,601.00	$15,391,477.08	Active	Revenue
30694	NBRC Catalyst FY24	$3,162,599.00	$4,248.10	$562,972.63	$2,595,378.27	Active	Revenue
30695	**DWDM Equipment FY25**	$250,000.00	$0.00	$242,483.10	$7,516.90	**Closed**	**Replacement**
30696	**Customer Network Construction FY25**	$300,000.00	$0.00	$191,355.07	$108,644.93	**Closed**	**Replacement**
30697	**Ethernet Core Network Upgrade FY25**	$350,000.00	$0.00	$335,741.55	$14,258.45	**Closed**	**Replacement**
30698	**Wireless Tower Service FY25**	$375,000.00	$0.00	$209,879.10	$165,120.90	**Closed**	**Replacement**
30699	**Central Office Enhancements FY25**	$215,000.00	$0.00	$206,525.62	$8,474.38	**Closed**	**Replacement**
30700	**Fiber Augments FY25**	$100,000.00	$64,521.26	$0.00	$35,478.74	**Closed**	**Replacement**
30703	**3 GIS Enghouse Replacement FY25**	$120,000.00	$0.00	$120,000.00	$0.00	**Closed**	**Replacement**
30772	NBRC Planning Grant	$245,055.24	$12,649.37	$193,398.07	$39,007.80	Active	Revenue
30773	Hamilton County Public Emergency	$550,000.00	$0.00	$196,253.37	$353,746.63	Active	Revenue
30775	**DWDM (Dense Wave Division Multiplexing) FY26**	$25,000.00	$0.00	$0.00	$25,000.00	**Closed**	**Replacement**
30776	Customer Network Construction FY26	$550,000.00	$48,800.07	$271,378.90	$229,821.03	Active	Replacement
30777	Ethernet Core Equipment FY26	$350,000.00	$155,073.50	$151,308.58	$43,617.92	Active	Replacement
30778	Wireless Tower Service FY26	$900,000.00	$125,455.75	$146,671.62	$627,872.63	Active	Replacement
30779	Central Office Enhancements FY26	$150,000.00	$75,062.00	$37,981.00	$36,957.00	Active	Replacement
30780	**Fiber Augments FY26**	$100,000.00	$0.00	$0.00	$100,000.00	**Closed**	**Replacement**
30781	**Test Equipment FY26**	$60,000.00	$0.00	$34,836.02	$25,163.98	**Closed**	**Replacement**
30782	National Grid Network Expansion FY26	$3,310,000.00	$271,871.63	$8,100.00	$3,030,028.37	Active	Revenue
30783	National Grid Lit Service	$691,000.00	$0.00	$0.00	$691,000.00	Active	Revenue
	DANC Telecommunications Total:	*$38,722,004.24*	*$1,193,970.77*	*$12,601,467.69*	*$24,926,565.78*		
41064	WPS Pumps, Flow Meter, and Controls Upgrade FY23	$319,000.00	$44,082.57	$255,175.01	$19,742.42	Active	Revenue
41065	Army Sewer Pipeline Rehabilitation FY23	$10,000,000.00	$164,252.00	$8,507,557.85	$1,328,190.15	Active	Revenue
41067	WPS FEMA Repairs	$1,065,250.00	$937,999.00	$22,150.00	$105,101.00	Active	Revenue
41068	WPS Remote Terminal Unit Replacement FY26	$12,000.00	$0.00	$10,126.62	$1,873.38	Active	Revenue
41069	CCTV Sewer Camera Replacement FY26	$204,632.00	$0.00	$179,298.00	$25,334.00	Active	Revenue
	DANC Army Sewer Line Total:	*$11,600,882.00*	*$1,146,333.57*	*$8,974,307.48*	*$1,480,240.95*		
42041	AWL Pipeline Replacement	$13,000,000.00	$407,619.75	$12,198,941.56	$393,438.69	Active	Revenue
42044	AWL Pipeline Replacement Phase II	$193,800.00	$0.00	$173,189.60	$20,610.40	Active	Revenue
	DANC Army Water Line Total:	*$13,193,800.00*	*$407,619.75*	*$12,372,131.16*	*$414,049.09*		
43114	**Perch River Bridge Crossing Improv FY25**	$110,000.00	$0.00	$109,900.00	$100.00	**Closed**	**Revenue**
43116	TOCV Pump Station RTU and HMI Upgrade FY26	$16,000.00	$0.00	$14,940.79	$1,059.21	Active	Capital Reserve
43117	RWL Cape Vincent Pump Station Pump No 1 Repl FY26	$60,000.00	$50,221.00	$9,700.00	$79.00	Active	Capital Reserve
	DANC Regional Water Line Total:	*$186,000.00*	*$50,221.00*	*$134,540.79*	*$1,238.21*		
	Grand Totals:	*$100,943,386.24*	*$11,637,713.22*	*$56,289,281.12*	*$33,016,391.90*		

NOTES: 1) Project 30-782 (National Grid Network Expansion FY26) - Agreement signed with National Grid in January 2026
2) Project 30-783 (National Grid Lit Services) - Agreement signed with National Grid in January 2026

MUNICIPAL PARTNER CONTRACTS

	Services							
Customer	**O&M Water**	**O&M Sewer**	**Technical**	**SCADA**	**GIS**	**Management Services**	**Regional Development**	**Total Contracts**
Jefferson County	9	12	18	7	18	2	5	71
St. Lawrence County	7	7	25	7	14	2	10	72
Lewis County	2	1	5	5	7	0	3	23
Oswego County	0	0	0	0	4	0	0	4
Franklin County	1	1	16	0	5	1	2	26
Hamilton County	0	0	1	0	1	0	0	2
Warren County	0	0	0	0	1	0	1	2
TOTAL	**19**	**21**	**65**	**19**	**50**	**5**	**21**	**200**

MUNICIPAL PARTNER CONTRACTS (con't)

Customer	O&M Water	O&M Sewer	Technical	SCADA	GIS	Management Services	Regional Development
Jefferson County							
Clayton Improvement Association			1				
Fort Drum							2
Jefferson County	1	1	3				2
Next Move NY							1
Route 3 Sewer Board		1			1		
Thousand Islands Bridge Authority	1	2					
Town of Adams					1		
Town of Alexandria			1		1		
Town of Brownville					1		
Town of Cape Vincent				1	1		
Town of Champion	2	1	1				
Town of Clayton					1		
Town of Ellisburg (Village of Ellisburg shares)					1		
Town of Henderson			2				
Town of LeRay	1	3	1	2			
Town of Lyme					1		
Town of Pamelia	1	1	1				
Town of Rodman					1		
Town of Rutland	1		2				
Town of Wilna	1			1			
US Customs (via Brown Point Facility Mgmt)		1					
Village of Adams					1		
Village of Alexandria Bay			2		1		
Village of Antwerp				2	1		
Village of Black River					1		
Village of Cape Vincent					1		
Village of Carthage & West Carthage		1	1	1		1	
Village of Chaumont					1		
Village of Clayton			2		1	1	
Village of Glen Park					1		
Village of Philadelphia					1		
Village of Sackets Harbor	1	1					
Village of Theresa			1				
Total Jefferson County	9	12	18	7	18	2	5

MUNICIPAL PARTNER CONTRACTS (con't)

Customer	O&M Water	O&M Sewer	Technical	SCADA	GIS	Management Services	Regional Development
St. Lawrence County							
Canton-Potsdam Hospital			1				
CP North Country			1				
City of Ogdensburg			2	2		2	1
Clarkson University			1				
NCA							1
NAHEC			1				
NCEDF							1
Ogdensburg Bridge & Port Authority			1				
St Lawrence County			1		1		1
St Lawrence County IDA			2				1
Town of Brasher					1		
Town of Canton							1
Town of Clifton		1	1	1			
Town of Colton					1		
Town of Dekalb	1	1	1	1			
Town of Edwards	1	1	1	1			
Town of Fine	1				1		
Town of Gouverneur							2
Town of Hermon					1		
Town of Lawrence			2				
Town of Lisbon	1	1					
Town of Louisville	1		1				
Town of Madrid					1		
Town of Massena			1		1		
Town of Morristown	1	1	1				
Town of Norfolk					1		
Town of Potsdam					1		
Town of Stockholm (Town of Brasher shares)					1		
Town of Waddington			1				
Village of Canton					1		1
Village of Gouverneur					1		
Village of Hammond		1	1				
Village of Heuvelton	1	1	2	1			
Village of Massena					1		
Village of Potsdam			1	1	1		1
Village of Rensselaer Falls							
Village of Richville			1				
Village of Waddington			1				
Total St. Lawrence County	7	7	25	7	14	2	10

MUNICIPAL PARTNER CONTRACTS (con't)

Customer	O&M Water	O&M Sewer	Technical	SCADA	GIS	Management Services	Regional Development
Lewis County							
Lewis County			2		1		1
Lewis County IDA							1
Town of Diana	1		2	1	1		
Town of Martinsburg				1			
Town of New Bremen							1
Town of Watson					1		
Village of Castorland	1	1					
Village of Constableville			1				
Village of Lowville					1		
Village of Lyons Falls				2	1		
Village of Port Leyden				1	1		
Village of Turin					1		
Total Lewis County	2	1	5	5	7	0	3
Oswego County							
Village of Lacona (Village of Sandy Creek shares)					2		
Town of Sandy Creek					1		
Town of Richland					1		
Total Oswego County	0	0	0	0	4	0	0
Franklin County							
Adirondack Medical			1				
Franklin County					1		
Franklin County IDA							1
Historic Saranac Lake							
Paul Smith's College			3				
Town of Harrietstown					1		
Town of Malone					1		
Town of Tupper Lake			4		1		1
Village of Chateaugay			1				
Village of Malone	1	1	4			1	
Village of Tupper Lake			3		1		
Total Franklin County	1	1	16	0	5	1	2
Hamilton County							
Town of Long Lake			1		1		
Total Hamilton County	0	0	1	0	1	0	0
Warren County							
Lake Champlain Lake George Rgnl Planning Board					1		1
Total Warren County	0	0	0	0	1	0	1

FY 2027 BUDGET SCHEDULE

Date	Activity
2-9-2026	Finance Committee Review of Preliminary Budget
	Finance Recommends Final Budget
2-26-2026	Board Adopts Final Budget

BUDGET RISK ASSESSMENT

Public Authorities are required to provide information regarding their budget and financial planning to the Office of the State Comptroller pursuant to New York Codes, Rules and Regulations, Part 203, Chapter V, Title 2. The data is collected in the OSC Budget Request (Part 203) tab in the Public Authorities Reporting Information System (PARIS), posted on the Authority's website, www.danc.org.

Pursuant to Section 203.6, the following is a self-asssessment of budgetary risk.

1. Cyber Security – Medium to High Risk

The Authority faces ongoing cyber threats, including hacking and ransomware, which are increasing due to the potential for monetary gain. Costs associated with cybercrime include stolen or damaged data, stolen money, theft of personal and financial data, lost productivity, and reputational harm.

Cyber security remains a high priority due to the Authority's reliance on technology.

2. Retaining and Recruiting Qualified Staff – Medium to High Risk

The Authority must continually evaluate compensation packages and foster a desirable work environment to remain competitive in order to recruit and retain qualified personnel. Simply put, we are competing for qualified staff that are in high demand and the competitive advantage previously provided by offering a defined benefit retirement through the state has diminished with Tier 6. Additionally, with the advancement of telecommuting, employees that want to remain in the North Country now have employment opportunities with firms located outside of New York State.

3. Army Water Line - Disinfection Byproducts – Medium to High Risk

The Authority received an Administrative Order from the U.S. Environmental Protection Agency on March 30, 2022 on its Army Water Line for failure to comply with the requirements of the Stage 2 Disinfectants and Disinfection Byproducts Rule by exceeding the maximum contaminant level for haloacetic acids, which was subsequently closed on November 20, 2025. The Authority has been proactive in its efforts to address disinfection byproducts by installing an aeration system at Booster Pump Station 2, which helped to minimize total trihalomethanes. However, the Authority purchases its treated water from the City of Watertown, which is sourced from the Black River. As a purchaser of water from another local government the Authority has no control over the treatment effectiveness of its supplier. Since the Army Water Line is a separate public water system, it is regulated independently and the Authority is contractually required to ensure that the water it provides to its customers, which includes Fort Drum, and the Towns of Pamelia, Champion and LeRay, meets regulatory limits according to the Safe Drinking Water Act. The Authority has developed a corrective action plan, which has been accepted by the U.S. EPA. The corrective action plan includes continuing to work with the City of Watertown to implement capital improvements at its treatment plant that will reduce disinfection byproducts and address the root cause of the violations. Based on the Authority's continued efforts in implementing the Corrective Action Plan, the EPA closed the Authority's Administrative Order. Additionally, emerging contaminants like polyfluoroalkyl substances (PFAS) are causing stricter regulations and more testing. Commonly used in firefighting foam at military installations and airports, these elements can contaminate ground water as well as surface water. To date, these contaminants have not been found in the AWL or City of Watertown source water.

4. <u>Changing Telecommunication Industry – Medium Risk</u>

The telecommunications industry continues to evolve, and the pace of change is accelerating. Recent trends—including mergers, acquisitions, and consolidations—have resulted in fewer but significantly larger competitors operating in the upstate New York market. Maintaining the Authority's competitive market position will require ongoing strategic investment in our telecommunications infrastructure to keep pace with these industry shifts.

Customer billing levels peaked in 2020 and have remained relatively flat over the past five years. While circuit revenue has declined during this period, it has been offset by growth in dark fiber revenue, resulting in no net revenue increase. Although the lack of growth reflects lower-priced circuit offerings that benefit customers, it also underscores the need for targeted strategies to expand sales opportunities and manage operating costs effectively. Proactive planning and disciplined execution will be essential to sustain performance in this increasingly competitive environment.

5. <u>Regional Water Line – Disinfection Byproducts – Medium Risk</u>

The Regional Water Line consists of a 22-mile transmission main that serves multiple municipalities in western Jefferson County. The system was constructed in 1996 and is approaching 30 years. The Authority purchases treated water from the Village of Cape Vincent, which comes from Lake Ontario. As a surface water supply, Lake Ontario is lower in disinfection byproducts than some other surface water bodies, but it is higher than groundwater supplies. Given the length of the Regional Water Line and the relatively low demand for water along the line, water age can be high. Water age is a primary factor that contributes to high disinfection byproduct levels. In FY 2025, the Authority did experience elevated levels of disinfection byproducts, which exceeded the Maximum Contaminant Level (MCL). Additional flushing was instituted in FY 2026 to minimize water age and the last four quarters of data have been in compliance with MCLs. Changing conditions that can increase MCL levels include decreased water demand, changing source water quality, or treatment effectiveness. In FY 2026, the volume of water sold increased and that could have positively impacted the lower levels of DBPs seen over the last reporting period. As a wholesale supplier and transporter, the Authority has little control over these factors. Additionally, emerging contaminants like polyfluoroalkyl substances (PFAS) are causing stricter regulations and more testing. In FY 2026, the Authority received a settlement from a class action lawsuit due to PFAS being detected in the RWL. The levels of these contaminants are within regulatory levels and there is no action needed at this time. Commonly used in firefighting foam at military installations and airports, these elements can contaminate ground water as well as surface water.

REVISIONS AND RECONCILIATIONS

Pursuant to New York Codes, Rules and Regulations, Part 203, Chapter V, Title 2, Public Authorities are required to provide information regarding their budget and financial planning. Pursuant to Section 206(e) and (f), the following is a review of significant revisions and reconciliations:

- **Resolution No. 2025-05-35 – Materials Management**
  CAPITAL BUDGET AMENDMENT – Stage V Closure

The Authority amended the Materials Management Capital Budget by increasing the Capital Budget for FY 2026 Stage V Closure from $10,450,000 to $13,625,000. This increase was funded from the Closure Reserve.

- **Resolution No. 2025-06-44 – Materials Management**
  OPERATING BUDGET AMENDMENT – Sale of Carbon Credits

The Authority amended the Materials Management Facility Budget to include the estimated revenue and expenditures associated with the sale of the 2023 carbon credit offsets. The Authority budgeted Carbon Credit revenue increased from $543,650 to $1,084,937 and budget Carbon Credit expense increased from $87,100 to $171,936 to complete the verification and sale of carbon credit offsets.

- **Resolution No. 2025-08-46 – Materials Management**
  CAPITAL BUDGET AMENDMENT – Critical Spare Equipment

The Authority amended the Materials Management Capital Budget by decreasing the line item for the purchase of the Articulated Hauler by $63,000, and establishing a new Materials Management capital project titled Critical Spare Equipment in the amount of $63,000. The new project is being used to purchase a spare excavator bucket and a portable compressor.

- **Resolution No. 2025-08-47 – Telecommunications**
  NEW CAPITAL PROJECT – National Grid Network Expansion

The Authority established a new Telecommunications Division Capital Project, titled National Grid Network Expansion, for the purchase of DWDM equipment in the amount of $300,000. The Executive Director is authorized to negotiate and enter into a twenty-year Indefeasible Right of Use and Central Office Colocation Agreement with National Grid for a 10 Gbps wave core ring.

- **Resolution No. 2025-08-50 – Water Quality**
  CAPITAL BUDGET AMENDMENT – FEMA Repairs

The Authority amended the following Water Quality Division Capital Projects;1) WPS Pump, Flow Meter and Controls Upgrade reduced by $70,000, 2) CCTV Sewer Camera Replacement reduced by $120,000, and 3) WPS FEMA Repairs increased by $295,000. Matching funds for the WPS FEMA Repairs capital project will be funded from the Army Sewer Line revenue.

- **Resolution No. 2025-10-58 – Telecommunications**
  CAPITAL BUDGET AMENDMENT – Customer Network Construction

The Authority amended the capital budget for Customer Network Construction FY 2026 from $300,000 to $550,000. The revenue generated from sales associated with Customer Network Construction service orders will cover the capital and operating costs for new orders.

- **Resolution No. 2025-10-59 - Telecommunications**
  CAPITAL BUDGET AMENDMENT – Wireless Tower Service

The Authority amended the Telecommunications Capital Budget for Wireless Tower Service FY 2026 by increasing the budget from $300,000 to $900,000. The revenue generated from sales associated with Wireless Tower service orders will cover the capital and operating costs for the term of the new orders.

- **Resolution No. 2025-12-70 – Telecommunications**
  CAPITAL BUDGET AMENDMENT – National Grid Network Expansion

The Authority amended the Telecommunications Division Capital Project Budget for FY 2026 to increase the existing budget titled National Grid Network Expansion from $300,000 to $3,310,000. The Executive Director will negotiate and enter into addendums to the twenty-year Indefeasible Right of Use (IRU) with National Grid for the construction of the additional locations to be connected to the 10 Gbps wave core ring. The revenue generated from this project will cover the capital and operating costs for the term of the IRU.

- **Resolution No. 2025-12-71 – Telecommunications**
  NEW CAPITAL PROJECT – National Grid Lit Services

The Authority established a new Telecommunications Division Capital Budget for FY 2026 titled National Grid Lit Services in the amount of $691,000. The Executive Director will negotiate and enter into Service Agreements with National Grid for the connection of lit services to the Authority's Open Access Telecom Network. The revenue generated from this project will cover the capital and operating costs for the term of the Service Agreements.

- **Resolution No. 2025-12-72 – Water Quality**
  OPERATING BUDGET AMENDMENT – Regional Waterline

The Authority amended the Regional Waterline Budget to include the estimated revenue and expenditures associated with increase water demand, the annual reconciliation of water costs, and equipment failing prematurely. The Authority's budgeted customer billings revenue increased $48,082, water purchase expense increased $55,061 and pipeline maintenance expense increased $7,500. The Regional Water Line Operating Reserve will be utilized to offset the amount in which increased expenditures exceed the increased revenue.

APPENDIX VII

Authority Staff
As of 03/03/2026

Last Name	First Name	Division	Job Title
Alteri	Christine	Administration	Human Resources Specialist
Belt	Erica	Administration	Deputy Comptroller
Bohmer	Stephen	Administration	Director of Information Technology
Brown	Sonja	Administration	Accounting Associate
Bush	Brianne	Administration	Administrative Supervisor
Davis	Robin	Administration	Procurement Coordinator
Farone	Carl	Administration	Executive Director
Kruk	Eric	Administration	IT Network Analyst
Louden	Dawn	Administration	Comptroller
Marr	Laurie	Administration	Director of Public Affairs and Communications
Marra	Angela	Administration	Executive Assistant
Moulton	Nicholas	Administration	IT Systems Analyst
Rondeau Jr.	Paul	Administration	Senior Accountant
Rybka-Lagattuta	Regina	Administration	Director of Human Resources
Staples	Jennifer	Administration	Chief Financial Officer
Tuttle	Carrie	Administration	Chief Operating Officer
Watson	Tonya	Administration	Administrative Associate - ADMIN
Friant	Taylor	Engineering	Project Engineer
Gianfagna	Christopher	Engineering	Environmental Health & Safety Engineer
Haynes	Thomas	Engineering	Director of Engineering
Jacques	Jacob	Engineering	Assistant Director of Engineering
Kavanagh	Zachary	Engineering	Project Engineer
LaFountaine	John	Engineering	Outside Plant Engineer
McBath	Emily	Engineering	Project Engineer
Merrill	Daniel	Engineering	Controls Engineer
Newtown	Joshua	Engineering	Controls Engineer
Quay	Jeffrey	Engineering	Engineering Specialist
Salo	Warren	Engineering	GIS Supervisor
Schell	Jonathan	Engineering	GIS Analyst
Thomas	Nicklaus	Engineering	Supervisor of Outside Plant Engineering & Construction
Tremper	Kari	Engineering	Project Engineer
Akins	Jason	Materials Management	Environmental Specialist
Blackwell	Michael	Materials Management	MMF Lead Maintenance Technician
Brenon	Corey	Materials Management	MMF - Equipment Operator CDL-A
Carr	Connor	Materials Management	MMF Maintenance Technician Assistant
Chamberlain	Rachel	Materials Management	Administrative Specialist - Operations
Churchill	Wesley	Materials Management	MMF Maintenance Technician
Colton	Caleb	Materials Management	Environmental Technician I
Cummings	Kenneth	Materials Management	MMF Maintenance Technician Assistant
Doyle	Joshua	Materials Management	MMF - Equipment Operator CDL-A
Granata	Heather	Materials Management	Customer Service Coordinator
LaRock	Brian	Materials Management	MMF Maintenance Technician
O'Connor	Christopher	Materials Management	MMF - Equipment Operator CDL-B
Phelps	John	Materials Management	Recycling Coordinator
Sullivan	Christopher	Materials Management	MMF - Equipment Operator CDL-B

Authority Staff
As of 03/03/2026

Last Name	First Name	Division	Job Title
Tamblin	Stuart	Materials Management	Assistant Landfill Superintendent
Thornton	Robert	Materials Management	Director of Materials Management
Tibbetts	Leonard	Materials Management	Safety & Environmental Technician l
Turck	Philip	Materials Management	MMF - Equipment Operator CDL-A
Tyo	Mark	Materials Management	Environmental Specialist
VanDeusen Jr.	Peter	Materials Management	MMF - Equipment Operator CDL-B
Widrick	Howard	Materials Management	MMF - Equipment Operator CDL-A
Wohnsiedler	Brian	Materials Management	Landfill Superintendent
Capone	Michelle	Regional Development	Director of Regional Development
Cruz	Benjamin	Regional Development	NEXT MOVE NY Program Administrator
Lo	Eric	Regional Development	NEXT MOVE NY Program Manager
Siver	Matthew	Regional Development	Project Development Specialist
Taylor	Matthew	Regional Development	Senior Project Development Specialist
Wilder	Sarah	Regional Development	NEXT MOVE NY Regional Business Liaison
Ackley	Erin	Telecommunications	Administrative Specialist - Operations
Borte	Mark	Telecommunications	Director of Service Delivery
Buckley	Timothy	Telecommunications	Optical Network Engineer
Cerrone	Anthony	Telecommunications	Telecom Business Development Manager
Hadzovic	Zenun	Telecommunications	Network Technician
Smithers	Stephen	Telecommunications	Director of Network Engineering
Sprague	Travis	Telecommunications	Network Engineer
Wolf	David	Telecommunications	Telecommunications Strategic Advisor
Zuris	Brian	Telecommunications	Director of Telecommunications
Bishop	Andrew	Water Quality	Water Quality Coordinator
Clark	David	Water Quality	Water Quality Technician
Cole	Bryan	Water Quality	Water Quality Technician
Dulmage	Stephen	Water Quality	Water Quality Senior Operator
Durant	Melissa	Water Quality	Administrative Specialist - Operations
Eastham III	Donald	Water Quality	Water Quality Technician
Farmer	Matthew	Water Quality	Water Quality Technician
Fout	Christian	Water Quality	Assistant Director of Water Quality Management
Fowler	Stephen	Water Quality	Water Quality Operator
Garrand	Lucas	Water Quality	Water Quality Supervisor
Goodrich	Anthony	Water Quality	Water Quality Supervisor
Hall	Frederic	Water Quality	Water Quality Technician
Hunter	Thomas	Water Quality	Water Quality Technician
Kizzer	Kenneth	Water Quality	Water Quality Technician
Marcum	Michael	Water Quality	Water Quality Operator
Marlow-Recore	Rebecca	Water Quality	Water Quality Operator
McConnell	Scott	Water Quality	Water Quality Senior Operator
Miller	Jeffrey	Water Quality	Water Quality Maintenance Technician Assistant
Mosher	Jeffrey	Water Quality	Water Quality Supervisor
Mulverhill	Christian	Water Quality	Water Quality Senior Operator
Nutting	Brian	Water Quality	Director of Water Quality Management
O'Dell	Neil	Water Quality	Water Quality Senior Operator
Perrault	Craig	Water Quality	Water Quality Operator

Authority Staff
As of 03/03/2026

Last Name	First Name	Division	Job Title
Rohe	David	Water Quality	Water Quality Supervisor II
Rottier	Curtis	Water Quality	Water Quality Senior Operator
Roux	Jerame	Water Quality	Water Quality Senior Operator
Scott	Brandon	Water Quality	Water Quality Technician
Skiff	Ryan	Water Quality	Water Quality Operator
Stevenson	Robert	Water Quality	Water Quality Supervisor II
Ward	Brock	Water Quality	Water Quality Operator

APPENDIX VIII

Development Authority of the North Country Budget Revisions FYE 2026 Budget Revisions for the Month of February 2026						
Company	**GL Acct#**	**Acct Description**	**Type of Budget Revision**	**Original Budget**	**$ Change**	**Revised Budget**
41	5815	CHEMICALS	Internal Transfer Modification	$ 88,290.00	$ (8,290.00)	$ 80,000.00
41	5802	UTILITIES	Internal Transfer Modification	$ 85,710.00	$ 8,290.00	$ 94,000.00
42	6004	WATER TREATMENT & PURCHASE	Internal Transfer Modification	$ 840,863.00	$ (16,000.00)	$ 824,863.00
42	5812	PIPELINE MAINTENANCE	Internal Transfer Modification	$ 71,250.00	$ 16,000.00	$ 87,250.00
43	5804	BUILDING MAINTENANCE & REPAIR	Internal Transfer Modification	$ 11,898.18	$ (2,056.32)	$ 9,841.86
43	5808	SITE MAINT & REPAIR	Internal Transfer Modification	$ 3,500.00	$ (900.00)	$ 2,600.00
43	5812	PIPELINE MAINTENANCE	Internal Transfer Modification	$ 24,602.00	$ (3,450.00)	$ 21,152.00
43	6004	WATER TREATMENT & PURCHASE	Internal Transfer Modification	$ 168,575.00	$ (3,495.12)	$ 165,079.88
43	5802	UTILITIES	Internal Transfer Modification	$ 30,000.00	$ 9,901.44	$ 39,901.44
30	5832	EMERGENCY RESTORATION	Internal Transfer Modification	$ 167,500.00	$ 10,000.00	$ 177,500.00
30	5720	OFFNET CIRCUIT LEASE	Internal Transfer Modification	$ 712,396.00	$ (10,000.00)	$ 702,396.00
30	**5720**	**OFFNET CIRCUIT LEASE**	**Internal Transfer Modification**	**$ 702,396.00**	**$ (975.00)**	**$ 701,421.00**
30	5924	LEGAL	Internal Transfer Modification	$ 26,870.00	$ 975.00	$ 27,845.00
60	5602	AUTO/LIGHT TRUCK FUEL	Internal Transfer Modification	$ 4,000.00	$ 1,000.00	$ 5,000.00
60	5601	AUTO/LIGHT TRUCK REP. & MAINT.	Internal Transfer Modification	$ 3,400.00	$ (1,000.00)	$ 2,400.00
30	**5720**	**OFFNET CIRCUIT LEASE**	**Internal Transfer Modification**	**$ 701,421.00**	**$ (15,000.00)**	**$ 686,421.00**
30	5135	UNDERGROUND LOCATING	Internal Transfer Modification	$ 80,000.00	$ 15,000.00	$ 95,000.00
20	5804	BUILDING MAINTENANCE & REPAIR	Internal Transfer Modification	$ 21,000.00	$ 150.00	$ 21,150.00
20	5370	TRAINING & DEVELOPMENT	Internal Transfer Modification	$ 25,000.00	$ (150.00)	$ 24,850.00
20	5120	DUES & SUBSCRIPTIONS	Internal Transfer Modification	$ 3,500.00	$ 300.00	$ 3,800.00
20	5716	EQUIPMENT RENTAL	Internal Transfer Modification	$ 10,000.00	$ (300.00)	$ 9,700.00
20	5971	CARBON CREDIT FEES	Internal Transfer Modification	$ 200,936.00	$ 21,460.00	$ 222,396.00
20	5932	MONITORING & TESTING	Internal Transfer Modification	$ 254,557.00	$ (21,460.00)	$ 233,097.00
20	5820	LFG MAINTENANCE	Internal Transfer Modification	$ 68,400.00	$ 7,000.00	$ 75,400.00
20	5826	SEED & MULCH	Internal Transfer Modification	$ 29,550.00	$ (5,000.00)	$ 24,550.00
20	**5370**	**TRAINING & DEVELOPMENT**	**Internal Transfer Modification**	**$ 24,850.00**	**$ (2,000.00)**	**$ 22,850.00**
20	5702	LARGE EQUIPMENT PARTS	Internal Transfer Modification	$ 106,800.00	$ 3,800.00	$ 110,600.00
20	**5716**	**EQUIPMENT RENTAL**	**Internal Transfer Modification**	**$ 9,700.00**	**$ (3,800.00)**	**$ 5,900.00**
10	5124	COMPUTER EQUIPMENT	Internal Transfer Modification	$ 40,840.00	$ (3,900.00)	$ 36,940.00
10	5129	ECMS EXPENSE	Internal Transfer Modification	$ 53,300.00	$ 3,900.00	$ 57,200.00
43	6208	NYS ADMINISTRATIVE ASSESSMENT	Internal Transfer Modification	$ 1,662.00	$ 79.00	$ 1,741.00
43	5924	LEGAL	Internal Transfer Modification	$ 500.00	$ (79.00)	$ 421.00
20	5802	UTILITIES	Internal Transfer Modification	$ 73,000.00	$ 16,100.00	$ 89,100.00
20	5708	FUELS	Internal Transfer Modification	$ 346,037.00	$ (16,100.00)	$ 329,937.00
20	5202	EMPLOYEE MILEAGE REIMBURSEMENT	Internal Transfer Modification	$ 7,500.00	$ 1,000.00	$ 8,500.00
20	**5370**	**TRAINING & DEVELOPMENT**	**Internal Transfer Modification**	**$ 22,850.00**	**$ (1,000.00)**	**$ 21,850.00**
30	**5720**	**OFFNET CIRCUIT LEASE**	**Internal Transfer Modification**	**$ 686,421.00**	**$ (2,044.00)**	**$ 684,377.00**
30	5402	EMPLOYEE UNIFORMS	Internal Transfer Modification	$ 1,720.00	$ 244.00	$ 1,964.00
30	5802	UTILITIES	Internal Transfer Modification	$ 5,500.00	$ 1,800.00	$ 7,300.00
						$0.00
					$ 0.00	

Accounts with more than 1 revision during the month have the current revised budget amount displayed in **bold type.**

Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	$ Change	Revised Budget	Resolution #	Updated
20	4001	Customer Billings	Board Resolution	$ 6,643,748.00	$ (1,016,726.00)	$ 7,660,474.00	2026-02-14	2/26/2026
20	4006	Replacement Reserve Tip Income	Board Resolution	$ 1,556,335.00	$ (199,979.00)	$ 1,756,314.00	2026-02-14	2/26/2026
20	4007	Liner Reserve Tip Income	Board Resolution	$ 2,445,670.00	$ (314,252.00)	$ 2,759,922.00	2026-02-14	2/26/2026
20	4008	Closure Reserve Tip Income	Board Resolution	$ 1,445,169.00	$ (185,694.00)	$ 1,630,863.00	2026-02-14	2/26/2026
20	6006	Host Community Benefits	Board Resolution	$ 940,685.00	$ (121,128.00)	$ 1,061,813.00	2026-02-14	2/26/2026

Development Authority of the North Country Budget Revisions FYE 2026
Budget Revisions for the Month of January 2026

Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	$ Change	Revised Budget
30	6901	CONTINGENCY	Internal Transfer Modification	$ 1,830.00	$ (420.00)	$ 1,410.00
30	5402	EMPLOYEE UNIFORMS	Internal Transfer Modification	$ 1,300.00	$ 420.00	$ 1,720.00
10	5036	UNEMPLOYMENT	Internal Transfer Modification	$ 10,000.00	$ 6,387.00	$ 16,387.00
10	6901	CONTINGENCY	Internal Transfer Modification	$ 30,000.00	$ (5,000.00)	$ 25,000.00
10	5130	OFFICE EQUIPMENT	Internal Transfer Modification	$ 10,000.00	$ (1,387.00)	$ 8,613.00
20	5806	BUILDING SUPPLIES	Internal Transfer Modification	$ 7,000.00	$ 2,000.00	$ 9,000.00
20	5803	PROPANE	Internal Transfer Modification	$ 40,000.00	$ (2,000.00)	$ 38,000.00
30	5053	MISC EMPLOYEE COSTS	Internal Transfer Modification	$ 300.00	$ 100.00	$ 400.00
30	5123	PROMOTIONAL MATERIALS	Internal Transfer Modification	$ 1,000.00	$ (1,000.00)	$ -
30	5370	TRAINING & DEVELOPMENT	Internal Transfer Modification	$ 7,000.00	$ (4,500.00)	$ 2,500.00
30	5832	EMERGENCY RESTORATION	Internal Transfer Modification	$ 125,000.00	$ 12,500.00	$ 137,500.00
30	5970	CONSULTING	Internal Transfer Modification	$ 8,000.00	$ (5,000.00)	$ 3,000.00
30	5834	PERMITTING	Internal Transfer Modification	$ 5,000.00	$ (2,100.00)	$ 2,900.00
30	**5832**	**EMERGENCY RESTORATION**	**Internal Transfer Modification**	**$ 137,500.00**	**$ 30,000.00**	**$ 167,500.00**
30	5720	OFFNET CIRCUIT LEASE	Internal Transfer Modification	$ 742,396.00	$ (30,000.00)	$ 712,396.00
20	5202	EMPLOYEE MILEAGE REIMBURSEMENT	Internal Transfer Modification	$ 6,500.00	$ 1,000.00	$ 7,500.00
20	5702	LARGE EQUIPMENT PARTS	Internal Transfer Modification	$ 92,800.00	$ 14,000.00	$ 106,800.00
20	5370	TRAINING & DEVELOPMENT	Internal Transfer Modification	$ 30,000.00	$ (5,000.00)	$ 25,000.00
20	5716	EQUIPMENT RENTAL	Internal Transfer Modification	$ 15,000.00	$ (5,000.00)	$ 10,000.00
20	5826	SEED & MULCH	Internal Transfer Modification	$ 34,550.00	$ (5,000.00)	$ 29,550.00
42	5802	UTILITIES	Internal Transfer Modification	$ 25,000.00	$ 2,300.00	$ 27,300.00
42	5706	SHOP TOOLS	Internal Transfer Modification	$ 5,000.00	$ (2,300.00)	$ 2,700.00
41	5802	UTILITIES	Internal Transfer Modification	$ 65,000.00	$ 10,900.00	$ 75,900.00
41	5815	CHEMICALS	Internal Transfer Modification	$ 109,000.00	$ (10,900.00)	$ 98,100.00
41	**5815**	**CHEMICALS**	**Internal Transfer Modification**	**$ 98,100.00**	**$ (9,810.00)**	**$ 88,290.00**
41	5802	UTILITIES	Internal Transfer Modification	$ 75,900.00	$ 9,810.00	$ 85,710.00
						$0.00
					$ -	

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Company	Project #	Project Name	Type of Budget Revision	Original Budget	$ Change	Revised Budget	Resolution #	Updated
30	30-782	National Grid Network Expansion	Board Resolution	$ 300,000.00	$ 3,010,000.00	$ 3,310,000.00	2025-12-70	1/9/2026
30	30-783	National Grid Lit Services	Board Resolution	$ -	$ 691,000.00	$ 691,000.00	2025-12-71	1/22/2026

Development Authority of the North Country Budget Revisions FYE 2026

Budget Revisions for the Month of December 2025

Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	$ Change	Revised Budget
20	5708	FUELS	Internal Transfer Modification	$ 383,237.00	$ (1,000.00)	$ 382,237.00
20	5804	BUILDING MAINTENANCE & REPAIR	Internal Transfer Modification	$ 20,000.00	$ 1,000.00	$ 21,000.00
20	6002	SEWAGE & LEACHATE TREATMENT	Internal Transfer Modification	$ 521,200.00	$ (1,500.00)	$ 519,700.00
20	5818	LEACHATE SYSTEM EXPENSE	Internal Transfer Modification	$ 25,500.00	$ 1,500.00	$ 27,000.00
30	6901	CONTINGENCY	Internal Transfer Modification	$ 11,130.00	$ (5,000.00)	$ 6,130.00
30	5135	UNDERGROUND LOCATING	Internal Transfer Modification	$ 70,000.00	$ 10,000.00	$ 80,000.00
30	5970	CONSULTING	Internal Transfer Modification	$ 13,000.00	$ (5,000.00)	$ 8,000.00
20	**6002**	**SEWAGE & LEACHATE TREATMENT**	**Internal Transfer Modification**	**$ 519,700.00**	**$ (17,000.00)**	**$ 502,700.00**
20	5971	CARBON CREDIT FEES	Internal Transfer Modification	$ 171,936.00	$ 17,000.00	$ 188,936.00
60	5204	EMPL. MEALS & INCIDENTAL	Internal Transfer Modification	$ 1,000.00	$ 400.00	$ 1,400.00
60	5924	LEGAL	Internal Transfer Modification	$ 1,000.00	$ (400.00)	$ 600.00
30	5133	EQUIPMENT MAINTENANCE CONTRACT	Internal Transfer Modification	$ 265,733.80	$ (25,000.00)	$ 240,733.80
30	5832	EMERGENCY RESTORATION	Internal Transfer Modification	$ 100,000.00	$ 25,000.00	$ 125,000.00
20	5204	EMPL. MEALS & INCIDENTAL	Internal Transfer Modification	$ 1,000.00	$ 1,200.00	$ 2,200.00
20	**5708**	**FUELS**	**Internal Transfer Modification**	**$ 382,237.00**	**$ (1,200.00)**	**$ 381,037.00**
44	5402	EMPLOYEE UNIFORMS	Internal Transfer Modification	$ 12,719.00	$ 411.00	$ 13,130.00
44	5403	SAFETY EQUIPMENT & SUPPLIES	Internal Transfer Modification	$ 15,000.00	$ (411.00)	$ 14,589.00
30	**6901**	**CONTINGENCY**	**Internal Transfer Modification**	**$ 6,130.00**	**$ (2,300.00)**	**$ 3,830.00**
30	5712	PURCHASED MAINTENANCE & REPAIR	Internal Transfer Modification	$ 56,800.00	$ 2,300.00	$ 59,100.00
11	5122	PUBLIC INFO & ADVERTISING	Internal Transfer Modification	$ 500.00	$ 400.00	$ 900.00
11	5202	EMPLOYEE MILEAGE REIMBURSEMENT	Internal Transfer Modification	$ 3,000.00	$ (400.00)	$ 2,600.00
20	5802	UTILITIES	Internal Transfer Modification	$ 50,000.00	$ 23,000.00	$ 73,000.00
20	**5708**	**FUELS**	**Internal Transfer Modification**	**$ 381,037.00**	**$ (23,000.00)**	**$ 358,037.00**
30	5712	PURCHASED MAINTENANCE & REPAIR	Internal Transfer Modification	$ 59,100.00	$ 2,000.00	$ 61,100.00
30	**6901**	**CONTINGENCY**	**Internal Transfer Modification**	**$ 3,830.00**	**$ (2,000.00)**	**$ 1,830.00**
10	5051	EMPLOYEE BENEFIT PROGRAMS	Internal Transfer Modification	$ 10,900.00	$ 540.00	$ 11,440.00
10	5370	TRAINING & DEVELOPMENT	Internal Transfer Modification	$ 14,282.50	$ (540.00)	$ 13,742.50
20	5971	CARBON CREDIT FEES	Internal Transfer Modification	$ 188,936.00	$ 12,000.00	$ 200,936.00
20	**5708**	**FUELS**	**Internal Transfer Modification**	**$ 358,037.00**	**$ (12,000.00)**	**$ 346,037.00**
44	5206	EMPL. LODGING	Internal Transfer Modification	$ 5,000.00	$ 256.00	$ 5,256.00
44	**5403**	**SAFETY EQUIPMENT & SUPPLIES**	**Internal Transfer Modification**	**$ 14,589.00**	**$ (256.00)**	**$ 14,333.00**
						$0.00
					$ -	

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Company	Project #	Project Name	Type of Budget Revision	Original Budget	$ Change	Revised Budget	Resolution #	Updated
			Board Resolution	$ -	$ -	$ -		
			Board Resolution	$ -	$ -	$ -		
			Board Resolution		$ -			
			Board Resolution		$ -			

Development Authority of the North Country Budget Revisions FYE 2026
Budget Revisions for the Month of November 2025

Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	$ Change	Revised Budget
44	5602	AUTO/LIGHT TRUCK FUEL	Internal Transfer Modification	$ 110,776.00	$ (1,302.00)	$ 109,474.00
44	5118	OTHER COMMUNICATIONS	Internal Transfer Modification	$ 8,228.00	$ 1,302.00	$ 9,530.00
30	5924	LEGAL	Internal Transfer Modification	$ 10,000.00	$ 15,000.00	$ 25,000.00
30	6901	CONTINGENCY	Internal Transfer Modification	$ 25,000.00	$ (5,000.00)	$ 20,000.00
30	5720	OFFNET CIRCUIT LEASE	Internal Transfer Modification	$ 767,496.00	$ (10,000.00)	$ 757,496.00
30	**5720**	**OFFNET CIRCUIT LEASE**	**Internal Transfer Modification**	**$ 757,496.00**	**$ (15,100.00)**	**$ 742,396.00**
30	5832	EMERGENCY RESTORATION	Internal Transfer Modification	$ 85,000.00	$ 15,000.00	$ 100,000.00
30	5053	MISC EMPLOYEE COSTS	Internal Transfer Modification	$ 200.00	$ 100.00	$ 300.00
30	**6901**	**CONTINGENCY**	**Internal Transfer Modification**	**$ 20,000.00**	**$ (5,000.00)**	**$ 15,000.00**
30	8090	RESALE PARTS, & MATERIALS	Internal Transfer Modification	$ 41,490.20	$ 5,000.00	$ 46,490.20
20	5708	FUELS	Internal Transfer Modification	$ 391,537.00	$ (1,800.00)	$ 389,737.00
20	5702	LARGE EQUIPMENT PARTS	Internal Transfer Modification	$ 91,000.00	$ 1,800.00	$ 92,800.00
20	**5708**	**FUELS**	**Internal Transfer Modification**	**$ 389,737.00**	**$ (6,500.00)**	**$ 383,237.00**
20	5932	MONITORING & TESTING	Internal Transfer Modification	$ 248,057.00	$ 6,500.00	$ 254,557.00
30	**6901**	**CONTINGENCY**	**Internal Transfer Modification**	**$ 15,000.00**	**$ (2,000.00)**	**$ 13,000.00**
30	5128	PROGRAMMING & SOFTWARE	Internal Transfer Modification	$ 31,895.00	$ 2,000.00	$ 33,895.00
60	5128	PROGRAMMING & SOFTWARE	Internal Transfer Modification	$ 5,175.00	$ 100.00	$ 5,275.00
60	5120	DUES & SUBSCRIPTIONS	Internal Transfer Modification	$ 1,000.00	$ (100.00)	$ 900.00
30	**6901**	**CONTINGENCY**	**Internal Transfer Modification**	**$ 13,000.00**	**$ (1,870.00)**	**$ 11,130.00**
30	**5924**	**LEGAL**	**Internal Transfer Modification**	**$ 25,000.00**	**$ 1,870.00**	**$ 26,870.00**
44	8090	RESALE PARTS, & MATERIALS	Internal Transfer Modification	$ 45,000.00	$ (3,500.00)	$ 41,500.00
44	5202	EMPLOYEE MILEAGE REIMBURSEMENT	Internal Transfer Modification	$ 5,000.00	$ 3,500.00	$ 8,500.00
						$0.00
					$ -	

Accounts with more than 1 revision during the month have the current revised budget amount displayed in **bold type.**

Company	Project #	Project Name	Type of Budget Revision	Original Budget	$ Change	Revised Budget	Resolution #	Updated
			Board Resolution		$ -			
			Board Resolution		$ -			
			Board Resolution		$ -			
			Board Resolution		$ -			

Development Authority of the North Country Budget Revisions FYE 2026

Budget Revisions for the Month of October 2025

Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	$ Change	Revised Budget
30	8090	RESALE PARTS, & MATERIALS	Internal Transfer Modification	$ 30,490.20	$ 11,000.00	$ 41,490.20
30	5924	LEGAL	Internal Transfer Modification	$ 15,000.00	$ (5,000.00)	$ 10,000.00
30	5970	CONSULTING	Internal Transfer Modification	$ 18,000.00	$ (5,000.00)	$ 13,000.00
30	5370	TRAINING & DEVELOPMENT	Internal Transfer Modification	$ 8,000.00	$ (1,000.00)	$ 7,000.00
20	5708	FUELS	Internal Transfer Modification	$ 398,037.00	$ (5,000.00)	$ 393,037.00
20	6009	HOUSEHOLD HAZARDOUS WASTE	Internal Transfer Modification	$ 169,000.00	$ 5,000.00	$ 174,000.00
20	6002	SEWAGE & LEACHATE TREATMENT	Internal Transfer Modification	$ 588,000.00	$ (5,000.00)	$ 583,000.00
20	**6009**	**HOUSEHOLD HAZARDOUS WASTE**	**Internal Transfer Modification**	**$ 174,000.00**	**$ 5,000.00**	**$ 179,000.00**
20	**6002**	**SEWAGE & LEACHATE TREATMENT**	**Internal Transfer Modification**	**$ 583,000.00**	**$ (5,000.00)**	**$ 578,000.00**
20	**6009**	**HOUSEHOLD HAZARDOUS WASTE**	**Internal Transfer Modification**	**$ 179,000.00**	**$ 5,000.00**	**$ 184,000.00**
20	**6002**	**SEWAGE & LEACHATE TREATMENT**	**Internal Transfer Modification**	**$ 578,000.00**	**$ (55,000.00)**	**$ 523,000.00**
20	**6009**	**HOUSEHOLD HAZARDOUS WASTE**	**Internal Transfer Modification**	**$ 184,000.00**	**$ 55,000.00**	**$ 239,000.00**
20	**6002**	**SEWAGE & LEACHATE TREATMENT**	**Internal Transfer Modification**	**$ 523,000.00**	**$ (1,800.00)**	**$ 521,200.00**
20	**6009**	**HOUSEHOLD HAZARDOUS WASTE**	**Internal Transfer Modification**	**$ 239,000.00**	**$ 1,800.00**	**$ 240,800.00**
20	**5708**	**FUELS**	**Internal Transfer Modification**	**$ 393,037.00**	**$ (1,500.00)**	**$ 391,537.00**
20	5932	MONITORING & TESTING	Internal Transfer Modification	$ 246,557.00	$ 1,500.00	$ 248,057.00
						$0.00
					$ -	

Accounts with more than 1 revision during the month have the current revised budget amount displayed in **bold type.**

Company	Project #	Project Name	Type of Budget Revision	Original Budget	$ Change	Revised Budget	Resolution #	Updated
30	30-776	Customer Network Construction FY26	Board Resolution	$ 300,000.00	$ 250,000.00	$ 550,000.00	2025-10-58	11/5/2025
30	30-778	Wireless Tower Service FY26	Board Resolution	$ 300,000.00	$ 600,000.00	$ 900,000.00	2025-10-59	11/5/2025
			Board Resolution		$ -			
			Board Resolution		$ -			

Development Authority of the North Country Budget Revisions FYE 2026								
Budget Revisions for the Month of September 2025								
Company	**GL Acct#**	**Acct Description**	**Type of Budget Revision**	**Original Budget**	**$ Change**	**Revised Budget**		
43	5804	BUILDING MAINTENANCE & REPAIR	Internal Transfer Modification	$ 9,000.00	$ 2,898.18	$ 11,898.18		
43	5812	PIPELINE MAINTENANCE	Internal Transfer Modification	$ 20,000.00	$ (2,898.18)	$ 17,101.82		
44	5118	OTHER COMMUNICATIONS	Internal Transfer Modification	$ 5,000.00	$ 3,228.00	$ 8,228.00		
44	5602	AUTO/LIGHT TRUCK FUEL	Internal Transfer Modification	$ 115,500.00	$ (3,228.00)	$ 112,272.00		
56	5123	PROMOTIONAL MATERIALS	Internal Transfer Modification	$ 84,057.00	$ (2,500.00)	$ 81,557.00		
56	5370	TRAINING & DEVELOPMENT	Internal Transfer Modification	$ -	$ 2,500.00	$ 2,500.00		
20	5708	FUELS	Internal Transfer Modification	$ 408,037.00	$ (5,000.00)	$ 403,037.00		
20	5818	LEACHATE SYSTEM EXPENSE	Internal Transfer Modification	$ 9,500.00	$ 11,000.00	$ 20,500.00		
20	5820	LFG MAINTENANCE	Internal Transfer Modification	$ 69,400.00	$ (1,000.00)	$ 68,400.00		
20	5824	SAND, GRAVEL & STONE	Internal Transfer Modification	$ 255,000.00	$ (5,000.00)	$ 250,000.00		
20	**5818**	**LEACHATE SYSTEM EXPENSE**	**Internal Transfer Modification**	**$ 20,500.00**	**$ 5,000.00**	**$ 25,500.00**		
20	**5708**	**FUELS**	**Internal Transfer Modification**	**$ 403,037.00**	**$ (5,000.00)**	**$ 398,037.00**		
20	5712	PURCHASED MAINTENANCE & REPAIR	Internal Transfer Modification	$ 72,463.00	$ 2,600.00	$ 75,063.00		
20	5124	COMPUTER EQUIPMENT	Internal Transfer Modification	$ 11,000.00	$ 2,400.00	$ 13,400.00		
20	6002	SEWAGE & LEACHATE TREATMENT	Internal Transfer Modification	$ 598,000.00	$ (5,000.00)	$ 593,000.00		
44	5053	MISC EMPLOYEE COSTS	Internal Transfer Modification	$ 100.00	$ 1,002.00	$ 1,102.00		
44	5402	EMPLOYEE UNIFORMS	Internal Transfer Modification	$ 12,225.00	$ 494.00	$ 12,719.00		
44	**5602**	**AUTO/LIGHT TRUCK FUEL**	**Internal Transfer Modification**	**$ 112,272.00**	**$ (1,496.00)**	**$ 110,776.00**		
20	**6002**	**SEWAGE & LEACHATE TREATMENT**	**Internal Transfer Modification**	**$ 593,000.00**	**$ (5,000.00)**	**$ 588,000.00**		
20	5932	MONITORING & TESTING	Internal Transfer Modification	$ 244,557.00	$ 2,000.00	$ 246,557.00		
20	5810	SITE SUPPLIES	Internal Transfer Modification	$ 35,000.00	$ 3,000.00	$ 38,000.00		
						$0.00		
					$ -			
		Accounts with more than 1 revision during the month have the current revised budget amount displayed in **bold type.**						
Company	**Project #**	**Project Name**	**Type of Budget Revision**	**Original Budget**	**$ Change**	**Revised Budget**	**Resolution #**	**Updated**
			Board Resolution		$ -			
			Board Resolution		$ -			
			Board Resolution		$ -			
			Board Resolution		$ -			

Development Authority of the North Country Budget Revisions FYE 2026

Budget Revisions for the Month of August 2025

Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	$ Change	Revised Budget
20	5125	PROMOTIONAL MATERIALS - RRR	Internal Transfer Modification	$ 40,000.00	$ 2,000.00	$ 42,000.00
20	6002	SEWAGE & LEACHATE TREATMENT	Internal Transfer Modification	$ 600,000.00	$ (2,000.00)	$ 598,000.00
20	5932	MONITORING & TESTING	Internal Transfer Modification	$ 244,057.00	$ 500.00	$ 244,557.00
20	5818	LEACHATE SYSTEM EXPENSE	Internal Transfer Modification	$ 10,000.00	$ (500.00)	$ 9,500.00
20	5810	SITE SUPPLIES	Internal Transfer Modification	$ 30,000.00	$ 5,000.00	$ 35,000.00
20	5826	SEED & MULCH	Internal Transfer Modification	$ 39,550.00	$ (5,000.00)	$ 34,550.00
						$0.00
					$ -	

Accounts with more than 1 revision during the month have the current revised budget amount displayed in **bold type.**

Company	Project #	Project Name	Type of Budget Revision	Original Budget	$ Change	Revised Budget	Resolution #	Updated
20	20-216	Articulated Hauler	Board Resolution	$ 888,000.00	$ (63,000.00)	$ 825,000.00	2025-08-46	9/2/2025
41	41-064	WPS Pump, Flow Meter, and Controls Upgrades	Board Resolution	$ 389,000.00	$ (70,000.00)	$ 319,000.00	2025-08-50	9/2/2025
41	41-069	CCTV Sewer Camera Replacement	Board Resolution	$ 324,632.00	$ (120,000.00)	$ 204,632.00	2025-08-50	9/2/2025
41	41-067	WPS FEMA Repairs	Board Resolution	$ 770,250.00	$ 295,000.00	$ 1,065,250.00	2025-08-50	9/2/2025

Development Authority of the North Country Budget Revisions FYE 2026						
Budget Revisions for the Month of July 2025						
Company	**GL Acct#**	**Acct Description**	**Type of Budget Revision**	**Original Budget**	**$ Change**	**Revised Budget**
20	5804	BUILDING MAINTENANCE & REPAIR	Internal Transfer Modification	$ 15,000.00	$ 5,000.00	$ 20,000.00
20	6901	CONTINGENCY	Internal Transfer Modification	$ 5,000.00	$ (5,000.00)	$ -
30	8090	RESALE PARTS, & MATERIALS	Internal Transfer Modification	$ -	$ 30,490.20	$ 30,490.20
30	5970	CONSULTING	Internal Transfer Modification	$ 20,000.00	$ (2,000.00)	$ 18,000.00
30	5133	EQUIPMENT MAINTENANCE CONTRACT	Internal Transfer Modification	$ 294,224.00	$ (28,490.20)	$ 265,733.80
44	5602	AUTO/LIGHT TRUCK FUEL	Internal Transfer Modification	$ 117,000.00	$ (1,500.00)	$ 115,500.00
44	5706	SHOP TOOLS	Internal Transfer Modification	$ 28,000.00	$ 1,500.00	$ 29,500.00
20	5932	MONITORING & TESTING	Internal Transfer Modification	$ 242,107.00	$ 1,950.00	$ 244,057.00
20	5826	SEED & MULCH	Internal Transfer Modification	$ 41,500.00	$ (1,950.00)	$ 39,550.00
						$0.00
					$ (0.00)	
		Accounts with more than 1 revision during the month have the current revised budget amount displayed in **bold type.**				

Development Authority of the North Country Budget Revisions FYE 2026 Budget Revisions for the Month of June 2025						
Company	**GL Acct#**	**Acct Description**	**Type of Budget Revision**	**Original Budget**	**$ Change**	**Revised Budget**
20	5702	LARGE EQUIPMENT PARTS	Internal Transfer Modification	$ 90,000.00	$ 1,000.00	$ 91,000.00
20	5703	SMALL EQUIPMENT	Internal Transfer Modification	$ 15,000.00	$ (1,000.00)	$ 14,000.00
20	5804	BUILDING MAINTENANCE & REPAIR	Internal Transfer Modification	$ 10,000.00	$ 5,000.00	$ 15,000.00
20	6901	CONTINGENCY	Internal Transfer Modification	$ 25,000.00	$ (5,000.00)	$ 20,000.00
20	5712	PURCHASED MAINTENANCE & REPAIR	Internal Transfer Modification	$ 67,463.00	$ 5,000.00	$ 72,463.00
20	**6901**	**CONTINGENCY**	**Internal Transfer Modification**	**$ 20,000.00**	**$ (5,000.00)**	**$ 15,000.00**
20	5312	CONTINUING EDUCATION	Internal Transfer Modification	$ 10,000.00	$ 5,000.00	$ 15,000.00
20	5708	FUELS	Internal Transfer Modification	$ 415,537.00	$ (5,000.00)	$ 410,537.00
20	5970	CONSULTING	Internal Transfer Modification	$ 20,000.00	$ 3,000.00	$ 23,000.00
20	**6901**	**CONTINGENCY**	**Internal Transfer Modification**	**$ 15,000.00**	**$ (3,000.00)**	**$ 12,000.00**
20	5932	MONITORING & TESTING	Internal Transfer Modification	$ 234,607.00	$ 7,500.00	$ 242,107.00
20	**6901**	**CONTINGENCY**	**Internal Transfer Modification**	**$ 12,000.00**	**$ (5,000.00)**	**$ 7,000.00**
20	**5708**	**FUELS**	**Internal Transfer Modification**	**$ 410,537.00**	**$ (2,500.00)**	**$ 408,037.00**
55	6006	HOST COMMUNITY BENEFITS	Internal Transfer Modification	$ 219,365.00	$ 19.06	$ 219,384.06
55	5924	LEGAL	Internal Transfer Modification	$ 1,500.00	$ (19.06)	$ 1,480.94
20	5120	DUES & SUBSCRIPTIONS	Internal Transfer Modification	$ 1,500.00	$ 2,000.00	$ 3,500.00
20	**6901**	**CONTINGENCY**	**Internal Transfer Modification**	**$ 7,000.00**	**$ (2,000.00)**	**$ 5,000.00**
						$0.00
					$ (0.00)	
		Accounts with more than 1 revision during the month have the current revised budget amount displayed in **bold type.**				

Development Authority of the North Country Budget Revisions FYE 2026								
Budget Revisions for the Month of May 2025								
Company	**GL Acct#**	**Acct Description**	**Type of Budget Revision**	**Original Budget**	**$ Change**	**Revised Budget**		
60	5128	PROGRAMMING & SOFTWARE	Internal Transfer Modification	$ 2,975.00	$ 2,200.00	$ 5,175.00		
60	8090	RESALE PARTS, & MATERIALS	Internal Transfer Modification	$ 150,000.00	$ (2,200.00)	$ 147,800.00		
56	5128	PROGRAMMING & SOFTWARE	Internal Transfer Modification	$ 1,650.00	$ 3,300.00	$ 4,950.00		
56	5123	PROMOTIONAL MATERIALS	Internal Transfer Modification	$ 87,357.00	$ (3,300.00)	$ 84,057.00		
20	5712	PURCHASED MAINTENANCE & REPAIR	Internal Transfer Modification	$ 62,000.00	$ 5,463.00	$ 67,463.00		
20	6901	CONTINGENCY	Internal Transfer Modification	$ 30,000.00	$ (5,000.00)	$ 25,000.00		
20	5708	FUELS	Internal Transfer Modification	$ 416,000.00	$ (463.00)	$ 415,537.00		
						$0.00		
					$ -			
Company	**Project #**	**Project Name**	**Type of Budget Revision**	**Original Budget**	**$ Change**	**Revised Budget**	**Resolution #**	**Updated**
20	20-205	Closure V Phases 1 and 2 FYE23	Board Resolution	$10,450,000.00	$3,175,000.00	$13,625,000.00	2025-05-35	6/3/2025
		Accounts with more than 1 revision during the month have the current revised budget amount displayed in **bold type.**						

Development Authority of the North Country Budget Revisions FYE 2026
Budget Revisions for the Month of April 2025

Company	GL Acct#	Acct Description	Type of Budget Revision	Original Budget	$ Change	Revised Budget
56	5054	EMPLOYEE PHYSICALS & SCREENING	Internal Transfer Modification	$ -	$ 243.00	$ 243.00
56	5123	PROMOTIONAL MATERIALS	Internal Transfer Modification	$ 90,000.00	$ (243.00)	$ 89,757.00
56	6108	WEB PAGE DESIGN & MAINTENANCE	Internal Transfer Modification	$ -	$ 750.00	$ 750.00
56	**5123**	**PROMOTIONAL MATERIALS**	**Internal Transfer Modification**	**$ 89,757.00**	**$ (750.00)**	**$ 89,007.00**
44	5118	OTHER COMMUNICATIONS	Internal Transfer Modification	$ -	$ 5,000.00	$ 5,000.00
44	8090	RESALE PARTS, & MATERIALS	Internal Transfer Modification	$ 50,000.00	$ (5,000.00)	$ 45,000.00
10	5404	SAFETY TRAINING	Internal Transfer Modification	$ 13,610.00	$ 117.50	$ 13,727.50
10	5370	TRAINING & DEVELOPMENT	Internal Transfer Modification	$ 14,400.00	$ (117.50)	$ 14,282.50
56	5128	PROGRAMMING & SOFTWARE	Internal Transfer Modification	$ -	$ 550.00	$ 550.00
56	**5123**	**PROMOTIONAL MATERIALS**	**Internal Transfer Modification**	**$ 89,007.00**	**$ (550.00)**	**$ 88,457.00**
56	**5128**	**PROGRAMMING & SOFTWARE**	**Internal Transfer Modification**	**$ 550.00**	**$ 1,100.00**	**$ 1,650.00**
56	**5123**	**PROMOTIONAL MATERIALS**	**Internal Transfer Modification**	**$ 88,457.00**	**$ (1,100.00)**	**$ 87,357.00**
						$0.00
		Accounts with more than 1 revision during the month have the current revised budget amount displayed in **bold type.**				

APPENDIX IX

Summary of All Units
Change In Net Position
For the Twelve Months Ending Monday, March 31, 2025

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	Customer Billings				
4001	Customer Billings	23,226,147.00	23,226,147.00	21,264,766.36	(1,961,380.64)
4004	Dark Fiber Billings	771,154.00	771,154.00	871,556.44	100,402.44
4005	Capital Billings	286,518.00	286,518.00	286,518.04	0.04
4006	Replacement Reserve Tip Income	1,671,217.00	1,671,217.00	1,554,511.56	(116,705.44)
4007	Liner Reserve Tip Income	2,387,454.00	2,387,454.00	2,220,730.80	(166,723.20)
4008	Closure Reserve Tip Income	1,074,354.00	1,074,354.00	999,328.90	(75,025.10)
	Total Customer Billings	**29,416,844.00**	**29,416,844.00**	**27,197,412.10**	**(2,219,431.90)**
	Grant Revenue				
4181	Federal Grant Income	2,450,000.00	2,450,000.00	4,271,291.73	1,821,291.73
4183	NY State Grants	5,969,587.00	5,969,587.00	5,580,199.18	(389,387.82)
	Total Grant Revenue	**8,419,587.00**	**8,419,587.00**	**9,851,490.91**	**1,431,903.91**
4104	**Loan Interest Income**	**701,839.00**	**701,839.00**	**504,724.57**	**(197,114.43)**
	Other Income				
4162	Processing Fees	19,825.00	19,825.00	49,310.00	29,485.00
4164	Miscellaneous	312,810.00	312,810.00	386,137.68	73,327.68
4166	LFGTE Revenue	431,629.00	431,629.00	591,560.62	159,931.62
4167	Carbon Credit Revenue	1,220,420.00	1,220,420.00	866,067.65	(354,352.35)
4190	Recovery of Bad Debts	3,600.00	3,600.00	0.00	(3,600.00)
	Total Other Income	**1,988,284.00**	**1,988,284.00**	**1,893,075.95**	**(95,208.05)**
4201	**Gain on Sale of Assets**	**149,000.00**	**149,000.00**	**156,098.07**	**7,098.07**
4200	**Gain on Trade-In of Assets**	**860,000.00**	**860,000.00**	**480,250.41**	**(379,749.59)**
	Interest Income				
4102	Investment Interest Income	977,848.00	977,848.00	1,091,580.45	113,732.45
4106 +	Trustee Interest	69,631.00	69,631.00	42,520.62	(27,110.38)
4108	Reserve Interest	432,972.00	432,972.00	564,811.78	131,839.78
4116	Replace Reserve Interest Income	194,044.00	194,044.00	242,527.12	48,483.12
4117	Liner Reserve Interest Income	197,888.00	197,888.00	376,233.70	178,345.70
4118	Closure Reserve Interest Income	356,209.00	356,209.00	446,726.63	90,517.63
4119	Post Close Interest Income	145,494.00	145,494.00	173,727.03	28,233.03
4120	Wetlands Mitigation Interest Incom	2,815.00	2,815.00	6,966.31	4,151.31
4202 +	Mark to Market Adjustment	0.00	0.00	1,171,616.15	1,171,616.15
	Total Interest Income	**2,376,901.00**	**2,376,901.00**	**4,116,709.79**	**1,739,808.79**
	Total Income	**43,912,455.00**	**43,912,455.00**	**44,199,761.80**	**287,306.80**
	Salaries				
	Administrative Wages	1,451,873.00	1,451,873.00	1,413,364.97	(38,508.03)
	Engineering Wages	868,166.00	868,166.00	903,642.02	35,476.02
	Telecom Wages	1,571,746.00	1,571,746.00	1,533,717.05	(38,028.95)
	Regional Development Wages	301,961.00	301,961.00	301,718.69	(242.31)
	Next Move NY Wages	144,360.00	144,360.00	38,384.87	(105,975.13)

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
	MMF Wages	1,581,454.00	1,581,454.00	1,442,976.73	(138,477.27)
	WQ Wages	1,949,290.00	1,949,290.00	1,971,675.89	22,385.89
5002 -	Overtime Wages	134,552.00	134,552.00	210,799.59	76,247.59
5005	On-Call Stipend	28,450.00	28,450.00	43,881.25	15,431.25
	Total Salaries	**8,031,852.00**	**8,031,852.00**	**7,860,161.06**	**(171,690.94)**
	Fringe Benefits				
5031 -	FICA Expense	520,514.00	520,514.00	592,708.04	72,194.04
5032 -	Pension Expense	1,077,085.00	1,077,085.00	1,471,192.23	394,107.23
5038 -	VDC Expense	9,067.00	9,067.00	23,206.83	14,139.83
5033 -	Health Insurance	1,181,644.00	1,181,644.00	1,217,017.89	35,373.89
5041 -	Retiree Health Insurance	114,141.00	114,141.00	126,696.77	12,555.77
5034 -	Workers Comp	183,718.00	183,718.00	72,215.46	(111,502.54)
5035 -	Disability Insurance	29,255.00	29,255.00	27,180.33	(2,074.67)
5036	Unemployment	19,827.00	19,827.00	20,051.58	224.58
5042 -	Post Retire Overhead	536,007.00	536,007.00	338,954.20	(197,052.80)
5051	Benefit Admin. Fees	11,325.00	11,325.00	11,134.56	(190.44)
5054	Employee Physicals & Screening	19,753.50	19,753.50	13,563.15	(6,190.35)
	Total Fringe Benefits	**3,702,336.50**	**3,702,336.50**	**3,913,921.04**	**211,584.54**
	Operations & Maintenance				
5133	Equipment Maintenance Contracts	288,492.00	288,492.00	201,707.96	(86,784.04)
5134	Maintenance Contracts	216,050.00	216,050.00	207,952.29	(8,097.71)
5135	Underground Locating	62,000.00	62,000.00	55,394.13	(6,605.87)
5403	Safety Equipment & Supplies	67,413.00	67,413.00	64,365.03	(3,047.97)
5702	Large Equipment Parts	115,000.00	115,000.00	104,304.87	(10,695.13)
5703	Small Equipment	14,150.00	14,150.00	7,200.37	(6,949.63)
5704	O&M Supplies	28,000.00	28,000.00	19,618.05	(8,381.95)
5706	Shop Tools	18,222.50	18,222.50	16,514.61	(1,707.89)
5708	Fuels	344,300.00	344,300.00	271,016.20	(73,283.80)
5710	Lubricants	15,000.00	15,000.00	14,320.94	(679.06)
5712	Purchased Maintenance & Repair	140,680.00	140,680.00	124,848.23	(15,831.77)
5716	Equipment Rental	3,650.00	3,650.00	3,079.50	(570.50)
5718	Tires	30,000.00	30,000.00	22,133.53	(7,866.47)
5720	Offnet Circuit Lease	683,016.00	683,016.00	629,416.85	(53,599.15)
5770	Other Tool, Equip & O&M	13,000.00	13,000.00	7,579.06	(5,420.94)
5815	Chemicals	97,445.81	97,445.81	56,440.85	(41,004.96)
5818	Leachate System Expense	15,000.00	15,000.00	13,270.94	(1,729.06)
5820	LFG Maintenance	44,950.00	44,950.00	24,041.67	(20,908.33)
5830	Collo Expense	240,840.00	240,840.00	239,592.50	(1,247.50)
5832	Emergency Restoration	90,000.00	90,000.00	74,722.90	(15,277.10)
5834	Permitting	5,000.00	5,000.00	0.00	(5,000.00)
5836	Pole Attachment Fees	435,127.00	435,127.00	431,047.45	(4,079.55)
5838	Conduit Lease	20,907.00	20,907.00	19,695.88	(1,211.12)
5870	Natural Habitat Enhancements	125,000.00	125,000.00	121,756.20	(3,243.80)
5902	Lab Fees	8,600.00	8,600.00	8,347.00	(253.00)

Summary of All Units
Change In Net Position
For the Twelve Months Ending Monday, March 31, 2025

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5904	SCADA	20,212.00	20,212.00	16,404.91	(3,807.09)
5932	Monitoring & Testing	271,390.00	271,390.00	257,758.98	(13,631.02)
6008	Contract Hauling	4,300.00	4,300.00	0.00	(4,300.00)
6010	Cape Vincent Reserve	1,700.00	1,700.00	1,700.00	0.00
6110	Marketing	5,000.00	5,000.00	5,000.00	0.00
8090	Purchases for Resale	185,892.00	185,892.00	147,067.53	(38,824.47)
	Total O & M	**3,610,337.31**	**3,610,337.31**	**3,166,298.43**	**(444,038.88)**
	Waste Diversion				
5125	Promotional Materials - RRR	30,000.00	30,000.00	29,954.36	(45.64)
6009	Household Hazardous Waste	170,000.00	170,000.00	150,468.98	(19,531.02)
6017	Book Debinding	7,750.00	7,750.00	7,750.00	0.00
	Total Waste Diversion	**207,750.00**	**207,750.00**	**188,173.34**	**(19,576.66)**
6002	**Sewage Treatment**	**2,019,087.00**	**2,019,087.00**	**1,850,963.88**	**(168,123.12)**
6004	**Water Purchases**	**903,702.00**	**903,702.00**	**928,361.65**	**24,659.65**
6016	**Closure & Post Closure Care**	**1,757,503.00**	**1,757,503.00**	**1,788,558.09**	**31,055.09**
6006	**Host Community Benefits**	**1,189,089.00**	**1,189,089.00**	**1,115,270.91**	**(73,818.09)**
6007	**LFGTE Revenue Sharing**	**0.00**	**0.00**	**53,411.32**	**53,411.32**
	Office & Administrative				
5053	Misc Employee Costs	13,339.82	13,339.82	8,105.24	(5,234.58)
5102	Office Rent	136,675.00	136,675.00	123,549.96	(13,125.04)
5103	Lease ROU	(124,940.00)	(124,940.00)	(119,939.00)	5,001.00
6203	Interest Expense, Lease ROU	5,000.00	5,000.00	11,697.00	6,697.00
5104	Office Supplies	19,654.26	19,654.26	16,743.82	(2,910.44)
5110	Postage & Shipping	10,797.00	10,797.00	7,207.48	(3,589.52)
5112	Telephone	30,139.00	30,139.00	17,098.98	(13,040.02)
5114	Cellular Services	58,040.00	58,040.00	54,810.18	(3,229.82)
5118	Other Communications	19,280.00	19,280.00	11,156.16	(8,123.84)
5120	Dues & Subscriptions	14,755.00	14,755.00	12,623.82	(2,131.18)
5122	Public Info & Advertising	27,531.50	27,531.50	24,158.22	(3,373.28)
5123	Promotional Materials	68,325.00	68,325.00	17,625.22	(50,699.78)
5130	Office Equipment	34,333.00	34,333.00	19,176.81	(15,156.19)
5132	Office Equip Maintenance	1,200.00	1,200.00	666.09	(533.91)
5170	Other Office Expenses	17,806.00	17,806.00	15,638.32	(2,167.68)
5172	Filing Fees	700.00	700.00	650.00	(50.00)
5202	Employee Mileage Reimbursement	55,512.00	55,512.00	43,828.25	(11,683.75)
5204	Empl. Meals & Incidental	19,564.50	19,564.50	12,506.18	(7,058.32)
5206	Empl. Lodging	26,768.00	26,768.00	17,011.05	(9,756.95)
5270	Travel & Meeting Expense	9,700.00	9,700.00	4,524.01	(5,175.99)
5312	Continuing Education	6,396.00	6,396.00	6,372.61	(23.39)
5370	Training & Development	74,277.00	74,277.00	57,044.18	(17,232.82)
5402	Employee Uniforms	44,234.93	44,234.93	42,872.20	(1,362.73)
5404	Safety Training	11,011.50	11,011.50	10,161.50	(850.00)
5508	Cleaning Services	12,087.00	12,087.00	10,920.00	(1,167.00)

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5570	Public Work Enforcement Fees	22,291.00	22,291.00	7,254.75	(15,036.25)
6102	Board Member Travel & Expenses	875.00	875.00	0.00	(875.00)
6104	Sponsorships	9,620.00	9,620.00	1,550.00	(8,070.00)
6210	Trustee Fees	7,500.00	7,500.00	10,000.00	2,500.00
	Total Office & Admin	**632,472.51**	**632,472.51**	**445,013.03**	**(187,459.48)**
	Utilities				
5802	Gas & Electric	211,823.00	211,823.00	198,566.81	(13,256.19)
5803	Propane	40,000.00	40,000.00	28,980.43	(11,019.57)
	Total Utilities	**251,823.00**	**251,823.00**	**227,547.24**	**(24,275.76)**
	Materials & Supplies				
5806	Building Supplies	8,000.00	8,000.00	5,286.10	(2,713.90)
5810	Site Supplies	30,000.00	30,000.00	26,791.34	(3,208.66)
5824	Sand, Gravel & Stone	286,000.00	286,000.00	255,008.80	(30,991.20)
5826	Seed & Mulch	32,475.00	32,475.00	25,576.00	(6,899.00)
	Total Materials & Supplies	**356,475.00**	**356,475.00**	**312,662.24**	**(43,812.76)**
	Professional Fees				
5924	Legal	74,720.18	74,720.18	40,457.10	(34,263.08)
5926	Investment Banking Fees	54,089.00	54,089.00	34,625.30	(19,463.70)
5928	Accounting Fees	51,800.00	51,800.00	51,800.00	0.00
5970	Consulting	295,907.00	295,907.00	82,488.19	(213,418.81)
5971	Carbon Credit Expense	300,000.00	300,000.00	143,701.28	(156,298.72)
	Total Professional Fees	**776,516.18**	**776,516.18**	**353,071.87**	**(423,444.31)**
	Repairs & Maintenance				
5804	Building Maintenance & Repair	50,424.50	50,424.50	42,978.99	(7,445.51)
5808	Site Maint & Repair	55,204.00	55,204.00	49,584.55	(5,619.45)
5812	Pipeline Maintenance	113,165.50	113,165.50	111,531.47	(1,634.03)
	Total Repairs & Maintenance	**218,794.00**	**218,794.00**	**204,095.01**	**(14,698.99)**
	Automobile				
5601	Auto/Light Truck Rep. & Maint.	61,138.00	61,138.00	60,708.65	(429.35)
5602	Auto/Light Truck Fuel	122,906.00	122,906.00	103,621.61	(19,284.39)
5603	Auto/Light Truck Rental/Lease	304,400.00	304,400.00	307,200.00	2,800.00
5605	Vehicle Ins	75,487.00	75,487.00	60,291.96	(15,195.04)
	Total Automobile	**563,931.00**	**563,931.00**	**531,822.22**	**(32,108.78)**
	Computer				
5124	Computer Equipment	99,630.00	99,630.00	97,951.35	(1,678.65)
5126	Computer Maintenance	15,000.00	15,000.00	400.00	(14,600.00)
5127	Software Subscription Expense	0.00	0.00	(14,527.24)	(14,527.24)
5128	Programming & Software	271,267.50	271,267.50	200,204.60	(71,062.90)
5129	ECMS Expense	45,240.00	45,240.00	45,239.93	(0.07)
6108	Web Page Design & Maintenance	6,172.00	6,172.00	2,860.00	(3,312.00)

Summary of All Units
Change In Net Position
For the Twelve Months Ending Monday, March 31, 2025

GL	Account Description	Annual Budget	YTD Budget	Actual YTD	YTD Variance Over (Under)
5906	GIS	45,440.00	45,440.00	40,172.81	(5,267.19)
	Total Computer	**482,749.50**	**482,749.50**	**372,301.45**	**(110,448.05)**
6122	**Bad Debt Expense**	**0.00**	**0.00**	**191,423.82**	**191,423.82**
6114	**Insurance**	**639,800.00**	**639,800.00**	**684,725.91**	**44,925.91**
6120	**Grants**	**222,750.00**	**222,750.00**	**7,155.00**	**(215,595.00)**
6208	**NYS Administrative Assessment**	**125,051.00**	**125,051.00**	**122,000.00**	**(3,051.00)**
7032	**Depreciation**	**12,326,450.00**	**12,326,450.00**	**11,043,823.47**	**(1,282,626.53)**
7002	**Amortization**	**31,596.00**	**31,596.00**	**31,595.64**	**(0.36)**
7003	**Amortization, Lease ROU/SUB**	**120,000.00**	**120,000.00**	**126,833.99**	**6,833.99**
6202	**Interest Expense**	**1,300,862.00**	**1,300,862.00**	**1,290,950.16**	**(9,911.84)**
7170	**Debt Issuance Costs**	**100,000.00**	**100,000.00**	**111,969.50**	**11,969.50**
6901	**Contingency**	**26,805.00**	**26,805.00**	**0.00**	**(26,805.00)**
	Total Expenses	**39,597,732.00**	**39,597,732.00**	**36,922,110.27**	**(2,675,621.73)**
	Change in Net Position	**4,314,723.00**	**4,314,723.00**	**7,277,651.53**	**2,962,928.53**

APPENDIX X

AUTHORITY CAPITAL PROJECT SUMMARY - FYE 2027

	Amended Budget FYE 2026	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029	Budget FYE 2030	Budget FYE 2031	REMARKS	
ADMINISTRATION	$ 289,200	$ 336,700	$ 252,300	$ 362,100	$ 440,600	$ 475,325		$ 2,156,225
TELECOMMUNICATIONS	$ 6,361,000	$ 1,700,000	$ 1,700,000	$ 1,150,000	$ 1,150,000	$ 3,650,000		$ 15,711,000
MATERIALS MANAGEMENT FACILITY	$ 7,771,000	$ 18,935,590	$ 4,739,764	$ 5,616,394	$ 27,482,459	$ 2,461,784		$ 67,006,991
ARMY SEWER LINE	$ 441,632	$ 268,900	$ 1,542,142	$ 500,000	$ -	$ 208,742		$ 2,961,416
ARMY WATER LINE	$ -	$ 524,000	$ 15,136,250	$ 546,364	$ -	$ 65,000		$ 16,271,614
REGIONAL WATER LINE	$ 76,000	$ 30,000	$ 238,782	$ 124,890	$ -	$ 51,400		$ 521,072
ENGINEERING	$ -	$ -	$ -	$ -	$ -	$ -		$ -
REGIONAL DEVELOPMENT - NMNY	$ -	$ -	$ -	$ -	$ -	$ -		$ -
TOTAL	**$ 14,938,832**	**$ 21,795,190**	**$ 23,609,238**	**$ 8,299,748**	**$ 29,073,059**	**$ 6,912,251**		**$ 104,628,318**

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	REMARKS	
	Fleet Vehicles	Operating Inv.	$ 321,700	$ 252,300	$ 362,100	$ 440,600	$ 475,325		$ 1,852,025
	Server Replacement	Operating Inv.	$ 15,000	$ -	$ -	$ -	$ -		$ 15,000
TOTAL ADMINISTRATIVE			**$ 336,700**	**$ 252,300**	**$ 362,100**	**$ 440,600**	**$ 475,325**		**$ 1,867,025**

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	REMARKS	
	Customer Network Construction	Replacement	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	Demand	$ 2,000,000
	Wireless Tower Service	Replacement	$ 400,000	$ 400,000	$ 400,000	$ 400,000	$ 400,000	Demand	$ 2,000,000
	Ethernet Core Network Upgrade	Replacement	$ 200,000	$ 200,000	$ 200,000	$ 200,000	$ 200,000	Upgrade/AMP	$ 1,000,000
	Central Office Enhancements	Replacement	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ 150,000	Upgrade/AMP	$ 750,000
	Fiber License Updates	Replacement	$ 550,000	$ 550,000	$ -	$ -	$ -	Licensing Compliance	$ 1,100,000
	DWDM Platform Replacement	Replacement	$ -	$ -	$ -	$ -	$ 2,500,000	Upgrade/AMP	$ 2,500,000
TOTAL TELECOMMUNICATIONS			**$ 1,700,000**	**$ 1,700,000**	**$ 1,150,000**	**$ 1,150,000**	**$ 3,650,000**		**$ 9,350,000**

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	REMARKS	
	Landfill Gas Improvements FYE27	Replacement	$ 750,000	$ -	$ 750,000	$ -	$ 750,000		$ 2,250,000
20214	Additional Soil Borrow	Replacement	$ 250,000	$ -	$ 3,250,000	$ -	$ -		$ 3,500,000
	Facility Improvements FYE27	Replacement	$ 75,000	$ 75,000	$ 75,000	$ 75,000	$ 75,000		$ 375,000
	Natural Resource Management FYE27	Replacement	$ 50,000	$ 50,000	$ 50,000	$ 50,000	$ 50,000		$ 250,000
	Culvert Repairs	Replacement	$ 200,000	$ -	$ 115,000	$ -	$ -		$ 315,000
	Cell 15 Design & Construction	Bonding	$ 16,000,000	$ -	$ -	$ -	$ -	Verified against 2025 B&L projected costs.	$ 16,000,000
	Equipment: Flat Bed Utility Truck 4x4	Replacement	$ 122,210	$ -	$ -	$ -	$ -		$ 122,210
	Equipment: Landfill Compactor	Replacement	$ 1,488,380	$ -	$ -	$ -	$ -		$ 1,488,380
	Equipment: Bale Mulcher	Replacement	$ -	$ 41,548	$ -	$ -	$ -		$ 41,548
	Equipment: GPS Software	Replacement	$ -	$ 200,000	$ -	$ -	$ -		$ 200,000
20232	Stage 6 Closure	Closure	$ -	$ 4,106,638	$ -	$ -	$ -	Changed due to acreage. Aligns with B&L report.	$ 4,106,638
	Equipment: Ag Tractor	Replacement	$ -	$ 130,000	$ -	$ -	$ -		$ 130,000
	Equipment: Bobcat Loader	Replacement	$ -	$ 136,578	$ 136,578	$ -	$ -		$ 273,156
	O&M Bldg HVAC Replacement	Replacement	$ -	$ -	$ 25,000	$ 180,000	$ -		$ 205,000
	Equipment: Utility Vehicle	Replacement	$ -	$ -	$ 45,895	$ -	$ -		$ 45,895
	Equipment: Articulated Hauler	Replacement	$ -	$ -	$ 1,168,921	$ 1,203,989	$ -		$ 2,372,910
	Equipment: Excavator	Replacement	$ -	$ -	$ -	$ 470,000	$ 550,000		$ 1,020,000
	Equipment: Waste Dozers	Replacement		$ -		$ 793,969	$ -		$ 793,969
20228	Leachate Treatment	EFC Grant/Bonding	$ -	$ -	$ -	$ 18,558,000	$ -		$ 18,558,000
	Equipment: GenSet PS1 Replacement	Replacement	$ -	$ -	$ -	$ 84,829	$ -		$ 84,829
	Equipment: Sweeper Truck	Replacement	$ -	$ -	$ -	$ 352,851	$ -		$ 352,851
	Equipment: Fuel Truck	Replacement	$ -	$ -	$ -	$ 403,175	$ -		$ 403,175
	Stage 7 Closure	Closure	$ -	$ -	$ -	$ 5,310,646	$ -	Verified against B&L report	$ 5,310,646
	Equipment: Leachate Tractor	Replacement	$ -	$ -	$ -	$ -	$ 216,784		$ 216,784
	Equipment: Water Truck	Replacement	$ -	$ -	$ -	$ -	$ 250,000		$ 250,000
	Pump Stations 2/3 SCADA Upgrades	Replacement	$ -	$ -	$ -	$ -	$ 50,000		$ 50,000
	Equipment: Motor Grader	Replacement	$ -	$ -	$ -	$ -	$ 400,000		$ 400,000
	Equipment: Leachate Tanker Trailer	Replacement	$ -	$ -	$ -	$ -	$ 120,000		$ 120,000
TOTAL MMF			**$ 18,935,590**	**$ 4,739,764**	**$ 5,616,394**	**$ 27,482,459**	**$ 2,461,784**		**$ 59,235,991**

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	REMARKS	
	Warneck Pump Station (WPS) Heating, Ventilation, and Cooling (HVAC) Renovation	Revenue	$ 50,000	$ 500,000	$ -	$ -	$ -		$ 550,000
	DOT Underground Crossings	Revenue/Grant	$ 50,000	$ 700,000	$ -	$ -	$ -		$ 750,000
	Warneck Pump Station (WPS) Washer Compactor and Panel Replacements	Revenue	$ 8,000	$ 93,000	$ -	$ -	$ -		$ 101,000
	Warneck Pump Station 12" By-Pass Pump Replacement	Revenue	$ 8,000	$ 227,287	$ -	$ -	$ -		$ 235,287
	Warneck Pump Station Pump No. 3 Pump and VFD Replacement	Revenue	$ 152,900						$ 152,900
	Utility Trailer Replacements	Revenue	$ -	$ 21,855	$ -	$ -	$ -		$ 21,855
	Army Sewer Line (ASL) Alternate Source for Wastewater Treatment	Revenue	$ -	$ -	$ 500,000	$ -	$ -		$ 500,000
	Warneck Pump Station (WPS) Remote Terminal Unit (RTU) Replacement	Revenue	$ -	$ -	$ -	$ -	$ 20,000		$ 20,000
	Kawasaki Mule 4x4 Replacement	Revenue	$ -	$ -	$ -	$ -	$ 39,500		$ 39,500
	Skid Steer Replacement	Revenue	$ -	$ -	$ -	$ -	$ 149,242		$ 149,242
TOTAL ARMY SEWER LINE			**$ 268,900**	**$ 1,542,142**	**$ 500,000**	**$ -**	**$ 208,742**		**$ 2,519,784**

ARMY WATER LINE

Project Number	Project Description	Fund	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029	Budget FYE 2030	Budget FYE 2031	REMARKS	
	Vacuum/Valve Exercise Trailer Replacement	Revenue	$ 121,000	$ -	$ -	$ -	$ -		$ 121,000
	City of Watertown Remote Terminal Unit (RTU) Replacement	Revenue	$ 12,000	$ -	$ -	$ -	$ -		$ 12,000
	BPS1 & BPS2 HVAC Replacement	Revenue	$ 150,000	$ -	$ -	$ -	$ -		$ 150,000
	Pipeline Joint Replacement	Revenue	$ 241,000						$ 241,000
42044	Army Water Line (AWL) Pipeline Replacement - Phase 2	Bonding/Grant	$ -	$ 15,106,200	$ -	$ -	$ -		$ 15,106,200
	Army Water Line (AWL) Bridge Crossing Inspection	Revenue	$ -	$ 30,050	$ -	$ -	$ -	Inspections should not be a capitalize if there are no construction/repair needed. May need to expense once inspection is complete.	$ 30,050
	Army Water Line (AWL) Alternate Source for Water Supply	Revenue	$ -	$ -	$ 546,364	$ -	$ -		$ 546,364
	Booster Pump Stations No. 1 and No. 2 VFD Replacement	Revenue	$ -	$ -	$ -	$ -	$ 65,000		$ 65,000
									$ -
TOTAL ARMY WATER LINE			**$ 524,000**	**$ 15,136,250**	**$ 546,364**	**$ -**	**$ 65,000**		**$ 16,271,614**

REGIONAL WATER LINE

Project Number	Project Description	Fund	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029	Budget FYE 2030	Budget FYE 2031	REMARKS	
	Regional Water Line (RWL) Chlorine Analyzers & Meter Replacement	Capital Reserve	$ 30,000	$ -	$ -	$ -	$ -		$ 30,000
	Regional Water Line (RWL) Limerick Booster Pump Station (LBPS) Genset Replacement	Capital Reserve	$ -	$ 152,982	$ -	$ -	$ -		$ 152,982
	Regional Water Line (RWL) Pumps & Surge Relief Valves	Capital Reserve	$ -	$ 85,800	$ -	$ -	$ -		$ 85,800
	Regional Water Line (RWL) Bridge Inspections	Capital Reserve	$ -	$ -	$ 60,000	$ -	$ -	Inspections should not be a capitalize if there are no construction/repair needed. Should discuss with RWL if we should start putting money aside.	$ 60,000
	Regional Water Line (RWL) LBPS Pump & Controls Improvements	Capital Reserve	$ -	$ -	$ 64,890	$ -	$ -		$ 64,890
	Regional Water Line (RWL) RTU Replacements (VTMB, VOCH, VODX)	Capital Reserve	$ -	$ -	$ -	$ -	$ 51,400		$ 51,400
TOTAL REGIONAL WATER LINE			**$ 30,000**	**$ 238,782**	**$ 124,890**	**$ -**	**$ 51,400**		**$ 445,072**

APPENDIX B
ENGINEERING

ENGINEERING

Project Number	Project Description	Fund	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029	Budget FYE 2030	Budget FYE 2031	REMARKS	
									$ -
TOTAL ENGINEERING			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**

APPENDIX B
REGIONAL DEVELOPMENT - NMNY

REGIONAL DEVELOPMENT - NMNY

Project Number	Project Description	Fund	Budget FYE 2027	Budget FYE 2028	Budget FYE 2029	Budget FYE 2030	Budget FYE 2031	REMARKS	
									$ -
TOTAL REGIONAL DEVELOPMENT NMNY			**$ -**	**$ -**	**$ -**	**$ -**	**$ -**		**$ -**

APPENDIX XI

DEBT SUMMARY

The Authority is in compliance with debt service requirements on all outstanding borrowings.

Materials Management			
	$ 9,110,000	2019	
	$ 5,855,000	2015	
Outstanding	**$ 14,965,000**		
Army Sewer Line			
	$ 7,965,410	2023	ASL Pipeline Rehabilitation
Outstanding	**$ 7,965,410**		
Army Water Line			
	$ 6,845,037	2023	AWL Pipeline Replacement Phase 1
Outstanding	**$ 6,845,037**		
Regional Water Line			
	$ 776,128	1997	Regional Water Line
	$ 521,509	2015	Village of Cape Vincent 4th Filter
	$ 111,231	2025	FYE25 Capital Projects
Outstanding	**$ 1,408,868**		
Regional Development			
	$ 600,000	2008	Housing Trust Fund
Outstanding	**$ 600,000**		
Administration			
	$ 714,000	1987	New York State
Outstanding	**$ 714,000**		
TOTAL OUTSTANDING	**$ 32,498,315**		

Footnote 1: As a requirement of the NTIA Grant to Telecommunications, a Letter of Credit (LOC) was issued on December 20, 2023 in the amount of $3,636,938. As of December 31, 2025 no funds have been drawn against the LOC.

DEBT ACTIONS

Outstanding Debt – All Divisions

The budget anticipates the required annual debt service, principal and interest payments for the outstanding debt reflected. The Authority anticipates issuing debt for the following capital projects:

Debt Activities:

Materials Management Facility Construction of Cell 15

- Design of Cell 15 will begin in FY 2027 and construction of Cell 15 is planned to begin in FY 2028. Bonding for construction of this cell will be completed during FY 2027.
- The Authority will bond for the total cost of Cell 15 construction in order to keep tip fee increases to a minimum.
- Construction costs for Cell 15 are anticipated to be $16,000,000
    - The FY 2027 budget includes $250,000 in bond issuance costs.
    - Principal & interest payments are expected to commence in FY 2028.
    - Term: 20 years

Army Sewer Line Rehabilitation Project

- The Development Authority currently has a short-term construction loan from Community Bank, NA in the amount of $11,000,000.
- Once construction is finalized, long-term financing will be obtained through NYS Environmental Facilities Corporation (EFC).
    - Anticipated bonding: $10,000,000
    - Interest Rate: 0.0% (EFC Clean Water State Revolving Fund)
    - Term: 10 years
    - The FY 2027 budget includes $269,000 in interest payments (assumes 6 months of interest only payments made to Community Bank, NA) and $847,000 in principal payments made to EFC.

AUTHORITY DEBT NARRATIVE

1) **Materials Management**
   a) 2019 Bond Issue (Southern Expansion Funding)
      - Debt Balance @ 12/31/25: $9,110,000
      - Annual Debt Service, Interest & Principal: $657,181
      - Maturity Date: 9/01/2044
      - **A Debt Sinking Fund** was established to meet the 2019 debt service requirements. Balance @ 12/31/2025 $223,594. Monthly deposit to 2019 Debt Service Sinking Fund: $55,000
      - A Municipal Bond Debt Service Reserve Insurance Commitment has been purchased from Assured Guaranty Municipal Corp. in the amount equal to the Debt Service Reserve Requirement of approximately $345,000.

   f) 2015 Bond Issue (Leachate Loadout & Access Control Facility)
      - Debt Balance @ 12/31/25: $5,855,000
      - Annual Debt Service, Interest & Principal: $500,988
      - Maturity Date: 5/15/2040
      - **A Debt Sinking Fund** was established to meet debt service requirements of the 2015 Debt issuance. Balance @ 12/31/25: $269,852. Monthly deposit to 2015 Debt Service Sinking Fund: $39,000
      - **A Debt Service Reserve** was established to meet debt service requirements of the 2015 Debt issuance. Balance @ 12/31/25: $251,269. No monthly deposits or annual withdrawals are made.

2) **Army Sewer Line**
   a) Army Sewer Line Pipeline Rehabilitation
      - Debt Balance @ 12/31/25: $7,965,410
      - Maximum principal amount of short-term loan from CBNA is $11,000,000. Draws are made monthly based on funds spent.
      - Interest only payments continue being made.
      - A loan modification agreement extending the interest only payments out to September 30, 2026 was signed on September 16, 2025.
      - Funding is expected to be converted to EFC 0% financing before the maturity date of September 30, 2026.

3) **Army Water Line**
   a) 2025A Bond Issue (Army Water Line Pipeline Replacement Phase I)
      - Debt Balance @ 12/31/25: $6,845,037
      - Annual Debt Service, Interest & Principal: $944,190
      - Maturity Date: 9/1/2034
      - **A Debt Sinking Fund** was established to meet debt service requirements of the 2025A Debt issuance. Balance @ 12/31/25: $330,972. Monthly deposit to 2025 Debt Service Sinking Fund: $79,700

- **A Debt Service Reserve** was established to meet debt service requirements of the 2025A Debt Issuance. Balance @ 12/31/25: $739,000. No monthly deposits or annual withdrawals are made.

4) Regional Water Line

a) United States Department of Agriculture
- Debt Balance @ 12/31/25: $776,128
- Annual Debt Service, Interest & Principal: $91,104
- Maturity Date: 4/08/2036

b) Village of Cape Vincent – 4th Filter
- Debt Balance @ 12/31/25: $521,509
- Annual Debt Service, Interest & Principal: $28,261
- Maturity Date: 3/1/2049

c) FYE25 Capital Projects
- Debt Balance @ 12/31/25: $111,231
- Annual Debt Service, Interest & Principal: $13,916
- Maturity Date: 3/19/2034

5) Regional Development

a) Housing Trust Fund;
- Debt Balance @ 12/31/25: $600,000
- Annual Debt Service: $6,000 (Interest Only, 1%)
- Maturity Date: 12/31/2038. Payable upon loan repayment from ultimate recipient.

6) Administrative

a) NYS Loan (Original State Investment in Authority)
- Debt Balance @ 12/31/25: $714,000
- Annual Debt Service: $50,000 (Principal Only, 0% Interest)
- Maturity Date: 3/31/2040

7) Telecommunications

a) Letter of Credit-National Telecommunications & Information Administration (NTIA)Grant
- Debt Balance @ 12/31/25: $0
- Letter of Credit (LOC) issued 12/20/2023 by PNC Bank in the amount of $3,636,938.
- Pursuant to Resolution 2022-09-71, the Authority submitted a grant application in the amount of $14,547,750 to NTIA to support a $24,450,000 project to expand the middle mile communications infrastructure. Based on the terms of the awarded grant and per resolution 2023-09-71, the Authority obtained an irrevocable standby letter of credit in the amount of no less than 25% of the grant award amount.
- No funds will be drawn on this LOC by NTIA or NIST unless there are debt recovery funds owed from the grant program fund.

APPENDIX XII

DEVELOPMENT AUTHORITY OF THE NORTH COUNTRY
Other Supplementary Information
Schedule of Revenue, Expenses and Changes in Net Position by Department
Year ended March 31, 2025

	General and Administration	Solid Waste Management Facility	Water Quality Operations	Telecommunication Network	Housing and Economic Development	Engineering	Total
Operating revenue:							
Customer billings	$ -	11,112,841	8,702,534	6,467,869	248,536	665,630	27,197,410
Grant revenue	-	240,265	5,000,000	4,425,118	186,108	-	9,851,491
Loan interest income	-	-	-	-	504,725	-	504,725
Landfill gas to energy revenue	-	591,560	-	-	-	-	591,560
Carbon credits	-	866,068	-	-	-	-	866,068
Other revenue	307,200	10,772	5,463	8,318	103,695	-	435,448
Total operating revenue	307,200	12,821,506	13,707,997	10,901,305	1,043,064	665,630	39,446,702
Operating expenses:							
Salaries and wages	1,405,310	1,771,381	2,348,063	1,649,976	341,324	344,108	7,860,162
Payroll taxes and fringe benefits	632,074	975,765	1,236,432	738,095	171,540	160,014	3,913,920
Operation and maintenance	4,361	1,100,020	143,958	1,925,872	53,200	83,834	3,311,245
Wastewater treatment	-	511,711	1,352,524	-	-	-	1,864,235
Water purchases	-	-	928,362	-	-	-	928,362
Community benefits	-	961,156	-	-	207,526	-	1,168,682
Closure and post-closure costs	-	1,788,558	-	-	-	-	1,788,558
Office and administrative	126,086	121,835	119,604	34,399	34,254	34,248	470,426
Insurance	20,589	275,675	178,816	194,701	-	14,945	684,726
Automobile	970	25,092	388,924	86,524	1,802	28,509	531,821
Utilities	-	87,805	134,112	5,630	-	-	227,547
Materials and supplies	-	312,662	-	-	-	-	312,662
Professional fees	109,872	171,320	1,340	27,327	43,213	-	353,072
Computer	238,162	18,276	33,352	12,884	21,238	48,389	372,301
NYS administrative assessment	-	52,792	36,578	29,203	-	3,427	122,000
Repairs and maintenance	-	7,593	196,502	-	-	-	204,095
Depreciation and amortization	447,912	5,592,500	1,258,129	3,901,065	2,649	-	11,202,255
Bad debt	-	-	-	162,449	28,975	-	191,424
Water quality/engineering allocation	-	49,387	32,428	20,131	112	(102,058)	-
Administrative allocation	(2,558,095)	1,037,038	658,924	636,017	172,867	53,249	-
Total operating expenses	427,241	14,860,566	9,048,048	9,424,273	1,078,700	668,665	35,507,493
Operating income (loss)	(120,041)	(2,039,060)	4,659,949	1,477,032	(35,636)	(3,035)	3,939,209
Nonoperating revenue (expense):							
Pass-through grant revenue	2,291,673	-	-	-	-	-	2,291,673
Pass-through grant expense	(2,291,673)	-	-	-	-	-	(2,291,673)
Investment income	368,598	2,159,940	130,601	463,374	994,197	-	4,116,710
Gain (loss) on sale of capital assets	151,100	526,210	(11,298)	(29,664)	-	-	636,348
Debt issuance costs	-	-	(111,970)	-	-	-	(111,970)
Interest expense	(11,697)	(522,543)	(768,407)	-	-	-	(1,302,647)
Total nonoperating revenue (expense)	508,001	2,163,607	(761,074)	433,710	994,197	-	3,338,441
Change in net position	$ 387,960	124,547	3,898,875	1,910,742	958,561	(3,035)	7,277,650