



Board of Directors — Meeting Agenda

October 15, 2026 | 8:30 – 10:30 AM

Location of meeting | Outdoor Services Building | Lowville, NY

I. Call to Order

8:30 AM

Mission: The mission of the County of Lewis IDA is to stabilize, strengthen and grow communities through strategic community partnerships, innovative incentive programs, responsible leverage of our financial resources and thoughtful policy development to advance economic growth and a brighter and more inclusive future for all.

II. Privilege of the Floor

- Hodgson Russ LLP - Chris Canada and Nadene Ziegler
- [Public Hearing Resolution](#) on Northbrook Lyons Falls

III. Minutes

- Approval of [September 2026](#) Minutes

IV. Financial Reports

- Approval of [September 2026](#) Financials

V. Items for Approval

9:00 AM

- Approval to add Megan Marolf, Executive Director of Naturally Lewis, as a signer on all County of Lewis Industrial Development Agency accounts at Community Bank

VI. IDA Board Report

- [Board Report for IDA](#)
- [Naturally Lewis](#) 10/8/26

VII. Items for Discussion

- Mcrez Packing International - easements and personal property
- Decommissioning Plans/Funds for Roaring Brook and Maple Ridge/Flat Rock
- Replacing ceiling tiles at Mandeville Building, tarping second floor to prevent additional damage while we discuss building remedies

VIII. Executive Session

X. Adjournment
10:30 AM

Next Meeting:

LCIDA Regular Board Meeting — November 19, 2026 — 8:30am — Outdoor Services Building (Conference Room)



Board of Directors — Meeting Minutes

September 17, 2026, | 8:30 AM

Location of meeting | Outdoor Services Building | Lowville, NY

DRAFT — prepared from meeting notes; pending review and approval.

I. Call to Order

8:35 AM

Quorum was confirmed, with 4 Board Members to start and a 5th Board Member who arrived late.

Staff Present

Megan Marolf	Roxanne Turck
Megan Rodgers	

Not Present: Kristen Aucter, Keely Marriott, Micah Roes

Board Members & Guests Present

Joe Lawrence	Gagan Singh
Herb Frost	Jessica Moser arrived at 8:45 AM
Jerry Haenlin	

Not Present: Darlene Rowsam, Mark O'Connor

II. Privilege of the Floor

None today

III. Minutes

The minutes of the August 2026 meeting were approved as presented.

Motion: Approve August 2026 meeting minutes

Motion to approve made by Jerry Haenlin, seconded by Herb Frost

IV. Financial Reports

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- The FY2026 audit fee was reviewed, along with the related signing requirements for payment.
 - The allowance for loan loss was reviewed, calculated as a percentage of current loans.
 - August showed a loss driven by the USDA loan transfer to LCDC.
 - Second Place remains current on installment payments.

Motion: Approve August 2026 financial statements as presented

Motion to approve made by Herb Frost, seconded by Joe Lawrence

V. Items for Approval

- LCDC is pursuing purchase options on several properties and asked the IDA to fund initial Phase 1 site feasibility investigations; staff solicited proposals from several engineering firms.
- The board discussed timing, noting the request could not wait until the October meeting given the season and the options under consideration.

Motion: Authorize up to \$50,000 for Phase 1 site feasibility investigations

Motion to approve made by Jerry Haenlin, seconded by Jessica Moser

- The Property and Site Committee will make the engineering firm recommendation at its next meeting planned for September 28, 2026. With a follow-up sent to the full board; a formal resolution to approve the selected firm will follow.

VI. IDA Board Report

Board Report

- The board is reviewing proposed legal edits to board documents, marked for review by Hodgkins Russ.

Chamber Board Report

- The Chamber is engaging Discover Tug Hill on social media efforts.
- A podcast with the Soil and Water and Recreation departments is planned to show local residents the value of their tax dollars.
- Naturally Lewis is participating in the Leadership Academy as a team.

LCDC Board Report

- Hodgkins Russ is assisting the Finance Committee with the PILOT application process.
- Hodgkins Russ cleared the IDA to proceed on the Krueger pilot application; an LCDC meeting is expected soon, with the item likely to appear on the October IDA agenda.

General Updates

- Staff attended the Chips and Bricks event in Syracuse; while not the ideal venue, it was good to see local business interest, including from Zehrs Landscaping.
- Roxanne and Megan Marolf attended the Town of Martinsburg supervisors' meeting in late August, providing a good reintroduction of Naturally Lewis to municipal supervisors.

VII. Correspondence

VIII. Items for Discussion

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- MPI Letter of Support — the letter did not go before the Town of Lyonsdale meeting on September 8th and did not proceed as suggested.
 - Mandeville Building Path Forward — the board discussed potential DANC funding, which would require a residential component, toward the estimated renovation cost. The board also discussed demolition as an alternative, weighing cost against the impact to the downtown feel of the community, and is gathering demolition cost estimates for comparison.
 - Staffing at Naturally Lewis — Megan Marolf accepted the interim Executive Director role at Naturally Lewis through the end of 2027; other candidates considered were not preferred.
 - Roaring Brook Decommissioning Plan — the Town of Martinsburg raised concern that no decommissioning plan exists for the Roaring Brook wind project. The board's consensus is that decommissioning is a municipal, not IDA, responsibility; historical documentation is being gathered to confirm.
 - UTEP Revisions — revisions have been sent to Hodgkins Russ for legal review, including updated housing-development and green/renewable-energy language and a revised fee structure. Chris Canada will present the revisions to the board via Zoom at next month's meeting.
 - Sweeney's Laundry Installment Sale — finalized; equipment has been ordered.

IX. Adjournment

9:32 AM

Gagan asked to receive meeting invites as needed; Megan Marolf agreed to add him. There being no further business, the meeting was adjourned.

Motion to approve made by Jerry Haenlin, seconded by Joe Lawrence

Next Meeting:

LCIDA Regular Board Meeting — October 15, 2026 — 8:30am — Outdoor Services Building (Conference Room)

County of Lewis IDA
Statement of Financial Position
As of Sep 30, 2026

	Total
Assets	
Current Assets	
Bank Accounts	
Cash-Petty Cash	50.00
IDA Checking x1214	2,964.70
IDA Money Market x1248	152,108.58
MM/NYCLASS MATCH	1,547,992.52
NYCLASS	1,549,985.83
Total for Bank Accounts	\$3,253,101.63
Accounts Receivable	
1101 Account Receivable	-\$30,710.00
1101-05 Related Party Receivables	316,597.00
Total for 1101 Account Receivable	\$285,887.00
Total for Accounts Receivable	\$285,887.00
Other Current Assets	
1090 Undeposited Funds	1,085.26
1150 Interest Receivable	0.00
1165-01 Lease Receivable - 2nd Place Brew Equip	126,180.02
1166-01 Installment Sale - 2nd Place Property	86,902.24
1169 Lease Receivable - BRVN Equip	8,783.53
1172 Lease Receivable - Snow Ridge Groomer 1	74,635.69
1173 Lease Receivable - Snow Ridge Groomer 2 (2025)	109,936.24
1179 Allowance for Loan Loss	-45,860.70
1200 Prepaid Insurance	0.00
Total for Other Current Assets	\$361,662.28
Total for Current Assets	\$3,900,650.91
Fixed Assets	
1300 Accumulated Depreciation	0.00
1976 Trinity Ave Building	\$0.00
1920 Acc Depreciation Trinity Bldg	0.00
Total for 1976 Trinity Ave Building	\$0.00
1977 Trinity Ave Land	0.00
1978 Harrisville Bank Building	0.00
1979 Harrisville Bank Land	0.00
Total for Fixed Assets	\$0.00
Other Assets	
1950 Purchase Option Real Est	0.00
1952 Projects in Progress	0.00
1980 PILOT Admin Fee Installment	202,117.00
Total for Other Assets	\$202,117.00
Total for Assets	\$4,102,767.91

County of Lewis IDA

Statement of Financial Position

As of Sep 30, 2026

	Total
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
Payables	0.00
Total for Accounts Payable	\$0.00
Other Current Liabilities	
General Journal	0.00
Loan-Harrisville/DANC	0.00
Total for Other Current Liabilities	\$0.00
Total for Current Liabilities	\$0.00
Total for Liabilities	\$0.00
Equity	
5000 Opening Bal Equity	525,336.10
5001 Restricted Net Position	98,533.00
5002 Invested in Capital Assets	0.00
5003 Retained Earnings	4,845,552.05
Net Revenue	-1,366,653.24
Total for Equity	\$4,102,767.91
Total for Liabilities and Equity	\$4,102,767.91

County of Lewis IDA

Statement of Activity
September 2026

	Total
Revenue	
3022 Interest Income	
3020 IDA - Bank Accounts Interest	9,260.95
3091 IDA - Installment Sale Interest Income	
2nd Place Beer Equipment Interest	423.19
2nd Place Beer Property Interest	401.43
3032 Black River Valley Natural	38.21
3034 Snow Ridge Groomer 1	268.27
3036 Snow Ridge Groomer 2	458.27
Total for 3091 IDA - Installment Sale Interest Income	\$1,589.37
Total for 3022 Interest Income	\$10,850.32
3046 Other Income	
3035 Rev from Sale of Property	-51,307.00
Total for 3046 Other Income	-\$51,307.00
Sales	950.00
Total for Revenue	-\$39,506.68
Gross Profit	-\$39,506.68
Expenditures	
3072 Loss on disposal	-1,307.00
3075 Agency Exp	
3200 Audit	16,900.00
General & Admin	-\$399.95
Service Chgs	25.00
Total for General & Admin	-\$374.95
Total for 3075 Agency Exp	\$16,525.05
3504 Harrisville Bank Property Expenses	-195.32
3700 Mandeville Property Expenses	
3700-1 Mandeville Property Taxes	1,048.18
Total for 3700 Mandeville Property Expenses	\$1,048.18
6560 Payroll Expenses	
6580 Insurance & Benefits	
3420 Worker's Comp	0.00
Total for 6580 Insurance & Benefits	\$0.00
Total for 6560 Payroll Expenses	\$0.00
Purchases	89,995.00
Total for Expenditures	\$106,065.91
Net Operating Revenue	-\$145,572.59
Net Revenue	-\$145,572.59

County of Lewis IDA
Expenses by Vendor Summary
September 2026

	Total
Allied Laundry Systems	89,995.00
Bowers & Company CPA's PLLC	16,900.00
Tax Collector - Lowville Central School	1,048.18
Community Bank , N.A.	25.00
The Hartford	0.00
Leatherstocking	-195.32
Not specified	-1,706.95
TOTAL	\$106,065.91

The mission of the County of Lewis IDA is to stabilize, strengthen and grow communities through strategic community partnerships, innovative incentive programs, responsible leverage of our financial resources, and thoughtful policy development to advance economic growth and ensure a brighter and more inclusive future for all.

Key Work: Community Partnerships | Policy Development | Proactive & Strategic Incentive Programs | Leveraging Financial Resources

Highlights for September 2026

Community Partnerships

- **Naturally Lewis Property and Site Committee:**
Keplinger Freeman Associates selected to lead desktop feasibility studies of selected properties to find any barriers to development
- **Herkimer County Economic Forum:** Roxanne attended on October 1st forum at HCC with various developers in attendance and speakers from Micron regarding initiatives and how they may impact neighboring counties
- **Municipality Reach Out:** Roxanne has begun touring the county with representatives from villages/towns/legislators to better establish relationships and understand the needs of the municipalities they represent
- **Mohawk Valley Revitalization Summit:**
Roxanne is attending on October 28/29 to continue understanding the role that Lewis County can play to support development with neighboring counties to our benefit

Policy Development

- **Governance Committee:**
 - Awaiting UTEP revision feedback from Hodgson Russ
 - Potential Scoring Matrix for Solar/Energy Storage Projects
- **Host Community Agreements**
 - Megan met with officials from Beaver River School to continue discussions regarding the AES Solar Project and the

potential for establishing a community benefit with their HCA

Proactive & Strategic Incentive Programs

- **Incentive Projects for Review:**
 - Kruger Hydropower Expansion
- **Incentive Projects in the Pipeline:**
 - West Leyden Elementary
 - AES
 - Hydrostor, Energy Dome, EIP not granted funding from NY yet
- **HCA Discussions:**
 - Megan has begun discussions again regarding the AES Solar Project

Leveraging Financial Resources

- **Mandeville Building** – Awaiting feedback on demolition estimates should IDA not proceed with the DRI grant

Organizational Updates:

- **Executive Director** – Megan Marolf



Board of Directors — Meeting Agenda

October 8, 2026, | 8:30 AM – 10:30 AM EDT

Location of meeting| Outdoor Services Building

I. Call to Order

8:30 AM

Naturally Lewis, through its board and brand, are championing the growth of a community where people want to live, work, build business, and play. We foster forward thinking and relationship building, connecting people, businesses, partnerships and resources to effectively and efficiently grow our county.

II. Items Approval

-
- Approval of Minutes — [Annual & September 2026 Minutes](#)
 - Approval of Financials — [September 20](#)
 - [26 Financials](#)

Addition of Bank Signer

- The new Executive Director, Megan Marolf, needs a motion from the board to be added to the Naturally Lewis Accounts at Northern Credit Union and the Natural Lewis "Tourism Promotion Agency" account at Key Bank as an authorized signer.

III. Action Items from Last Meeting

Updated Bylaws - [Updated Version](#)

LCDC/IDA/Naturally Lewis Audits - **Separate entities each require their own review/audit**
Executive Director Appointment and Executive Committee Meeting Schedule

IV. Items for Discussion

Pixamation Contract & Spectrum Services

- The mainline phone number will remain the same, other direct lines will be changed and reflected in staff email signatures once in place. Spectrum services are now active.
- Annual difference in price for services of approximately \$1750

Membership Awards Night

- November 10th, starts at 5:30 at Jeb's before moving to the Town Hall Theater
- Voting is Open until October 16th
- Discounted tickets to all Board Members and a plus one - \$20 a piece

Attorney for Naturally Lewis

- Tenaha Sparacino - opening just a few doors down from Naturally Lewis as a second office in addition to her Watertown office
-

Property & Site Committee Update

- Keplinger Freeman Associates hired for desktop feasibility studies, IDA has agreed to fund up to \$50,000 for initial studies. FastNY grants will be sought for more detailed studies.
- Continuing to work with Wladis Law Firm on final version of option agreement

SBDC Fastrack to Small Business Workshop

- Micah is attending a three day training with SBDC so that he can better understand the relationship and services that SBDC provide to our small businesses who look to us for support

Gilroy Kernan Gilroy

- As our Health Insurance may be dropped at EOY with no enrollees on the plan, we met with GKG to discuss a health insurance pool for better insurance rates for any staff that requires health insurance.
- Also, exploring an option as a member benefit that local chambers previously offered for health insurance benefits which could be a significant draw to membership

Discover Tug Hill

- Kristen is entering the busy season with off-site events and expos. The Big East Powersports Show was the first weekend of October. We are trying DTH shirt sales at this season's events as a revenue stream and to highlight the DTH brand.
- We have requested \$55,000 from the county for the matching funds for 2027

Host Community Agreements Discussions

- Megan sat with Todd Green and Ron Rockwood at BRCS to discuss the AES Solar Project that has been sited for the Town of Croghan. Exploring community benefits that could be achieved through HCAs amongst affected taxing jurisdictions.

Village of Lowville Small Projects DRI

- Partnering with Heritage Resources as Grant Administrators for the fund. They will assist with marketing and project progress for the fund as individual applicants are reviewed. We will need to establish a committee of 3-5 village residents for feedback on applications.

Decommissioning Plans and Wind Turbines

- Roaring Brook and Maple Ridge/Flat Rock Projects topic of social media interest

Getting to Know...

- Roxanne has started a campaign and goal to meet with village mayors, town supervisors, and district legislators to have a better understanding of the specific needs, future goals, and potential hurdles they may be facing to establish strong partnerships for potential development opportunities

Leadership Academy at Oswegatchie

- Staff attended the second Leadership Academy class at Oswegatchie and enjoyed time learning more about classmates and how they're connected to the county. There is a large focus of nonprofits and county employees in the class. The next scheduled class is October 16th for the Lewis County Legacies: History and Agriculture Tour.

Board Member Insight — Trends, Successes, Challenges from Your Industry to Share

V. Adjournment

10:30 AM

Next Meeting:

NL Board Meeting — Thursday, November 12, 2026

Upcoming Events:

Entrepreneurial Meet-Up: October 9 at Harrisville Coffee Co, December 11 at St. Drogos

Membership Awards Night: November 10 at Town Hall Theater

**PUBLIC HEARING RESOLUTION
NORTHBROOK LYONS FALLS, LLC PROJECT**

A regular meeting of County of Lewis Industrial Development Agency (the “Agency”) was convened in public session in the Outdoor Services Building located at 7356 East Road in the Town of Lowville, Lewis County, New York on October 15, 2026 at 8:30 o’clock a.m., local time.

The meeting was called to order by the (Vice) Chair of the Agency and, upon roll being called, the following members of the Agency were:

PRESENT:

Gagan Singh	Chair
Herb Frost	Vice Chair
Jessica Moser	Treasurer
Darlene Rowsam	Secretary
Gerald Haenlin	Member
Joseph Lawrence	Member
Mark O’Connor	Member

ABSENT:

AGENCY STAFF PRESENT INCLUDED THE FOLLOWING:

Megan Marolf	Executive Director
Roxanne Turk	Director of Development
Kristen Ward Aucter	Director of Tourism
Megan Rodgers	Administrative Specialist
Christopher C. Canada, Esq.	Agency Counsel
Nadene E. Zeigler, Esq.	Agency Counsel

The following resolution was offered by _____, seconded by _____, to wit:

Resolution No. 1026-__

RESOLUTION AUTHORIZING THE EXECUTIVE DIRECTOR OF COUNTY OF LEWIS INDUSTRIAL DEVELOPMENT AGENCY TO HOLD A PUBLIC HEARING REGARDING A PROPOSED PROJECT TO BE UNDERTAKEN FOR THE BENEFIT OF NORTHBROOK LYONS FALLS, LLC.

WHEREAS, County of Lewis Industrial Development Agency (the “Agency”) is authorized and empowered by the provisions of Chapter 1030 of the 1969 Laws of New York, constituting Title 1 of Article 18-A of the General Municipal Law, Chapter 24 of the Consolidated Laws of New York, as amended (the “Enabling Act”) and Chapter 62 of the 1973 Laws of New York, as amended, constituting Section 902-a of said General Municipal Law (said Chapter and the Enabling Act being hereinafter collectively referred to as the “Act”) to promote, develop, encourage and assist in the acquiring, constructing, reconstructing, and industrial facilities, among others, for the purpose of promoting, attracting and developing economically

sound commerce and industry to advance the job opportunities, health, general prosperity and economic welfare of the people of the State of New York, to improve their prosperity and standard of living, and to prevent unemployment and economic deterioration; and

WHEREAS, to accomplish its stated purposes, the Agency is authorized and empowered under the Act to acquire, construct, reconstruct and install one or more “projects” (as defined in the Act), or to cause said projects to be acquired, constructed, reconstructed and installed, and to convey said projects or to lease said projects with the obligation to purchase; and

WHEREAS, Northbrook Lyons Falls, LLC, a Delaware limited liability company (the “Company”), submitted an application (the “Application”) to the Agency, a copy of which Application is on file at the office of the Agency, requesting that the Agency consider undertaking a project (the “Project”) for the benefit of the Company, said Project consisting of the following: (A) (1) the acquisition of an interest in four (4) parcels of land containing in the aggregate approximately 12.07 acres located on Center Street (Tax Map Numbers: 322.19-07-06.000, 322.19-07-04.111, 322.19-07-04.112, and 322.00-05-35.000) in the Village of Lyons Falls, Town of West Turin, Lewis County, New York (the “Land”), together with approximately three (3) buildings located thereon (collectively, the “Existing Facility”) (2) the demolition the Existing Facility, and the construction of a renewable energy generation facility to include turbine-generation units, rehabilitation of existing hydraulic structures, upgrades to electrical and interconnection infrastructure and associated environmental, civil and mechanical improvements (all said improvements being collectively referred to as the “Facility”) and (3) the acquisition and installation of various machinery and equipment therein and thereon (collectively, the “Equipment”) (the Land, the Existing Facility, the Facility and the Equipment hereinafter referred to as the “Project Facility”), all of the foregoing to be owned and operated by the Company as a hydroelectric generating facility and other directly and indirectly related activities; (B) the granting of certain “financial assistance” (within the meaning of Section 854(14) of the Act) with respect to the foregoing, including potential exemptions from certain sales and use taxes, real property taxes, real estate transfer taxes and mortgage recording taxes (collectively, the “Financial Assistance”); and (C) the lease (with an obligation to purchase) or sale of the Project Facility to the Company or such other person as may be designated by the Company and agreed upon by the Agency; and

WHEREAS, pursuant to Section 859-a of the Act, prior to the Agency providing any “financial assistance” (as defined in the Act) of more than \$100,000 to any project, the Agency, among other things, must hold a public hearing pursuant to Section 859-a of the Act with respect to said project; and

WHEREAS, the Agency desires to provide for compliance with the provisions of Section 859-a of the Act with respect to the Project;

NOW, THEREFORE, BE IT RESOLVED BY THE MEMBERS OF COUNTY OF LEWIS INDUSTRIAL DEVELOPMENT AGENCY, AS FOLLOWS:

Section 1. The Agency hereby authorizes the Executive Director of the Agency, after consultation with the members of the Agency and Agency Counsel, (A) to establish the time, date and place for a public hearing of the Agency to hear all persons interested in the Project (the “Public Hearing”); (B) to cause the Public Hearing to be held in a city, town or village where the Project Facility is or is to be located, and to cause notice of such Public Hearing to be given to the public by publishing a notice or notices of such Public Hearing in a newspaper of general circulation available to the residents of the governmental units where the Project Facility is or is to be located, such notice or notices to comply with the requirements of Section 859-a of the Act; (C) to cause notice of the Public Hearing to be given to the chief executive officer of the county and of each city, town, village and school district in which the Project Facility is or is to be located (collectively, the “Affected Tax Jurisdictions”) to comply with the requirements of Section 859-a of the Act; (D) to conduct such Public Hearing; (E) to cause a report of the Public Hearing fairly

summarizing the views presented at such Public Hearing (the “Report”) to be prepared; (F) to cause a copy of the Report to be made available to the members of the Agency; and (G) to cause this resolution to be sent via certified mail, return receipt requested to the Affected Tax Jurisdictions to comply with the requirements of Section 859-a of the Act.

Section 2. The Chair, Vice Chair and/or Executive Director of the Agency is hereby authorized and directed to distribute copies of this resolution to the Company and to do such further things or perform such acts as may be necessary or convenient to implement the provisions of this resolution.

Section 3. All action taken by the Executive Director of the Agency in connection with the Public Hearing with respect to the Project prior to the date of this resolution is hereby ratified and confirmed.

Section 4. This resolution shall take effect immediately.

The question of the adoption of the foregoing resolution was duly put to a vote on roll call, which resulted as follows:

Gagan Singh	VOTING	_____
Herb Frost	VOTING	_____
Jessica Moser	VOTING	_____
Darlene Rowsam	VOTING	_____
Gerald Haenlin	VOTING	_____
Joseph Lawrence	VOTING	_____
Mark O’Connor	VOTING	_____

The foregoing resolution was thereupon declared duly adopted.

[Remainder of page intentionally left blank]

STATE OF NEW YORK)
) SS.:
COUNTY OF LEWIS)

I, the undersigned Secretary of County of Lewis Industrial Development Agency (the “Agency”), DO HEREBY CERTIFY that I have compared the foregoing annexed extract of the minutes of the meeting of the members of the Agency, including the resolution contained therein, held on October 15, 2026 with the original thereof on file in my office, and that the same is a true and correct copy of said original and of such resolution contained therein and of the whole of said original so far as the same relates to the subject matters therein referred to.

I FURTHER CERTIFY that (A) all members of the Agency had due notice of said meeting; (B) said meeting was in all respects duly held; (C) pursuant to Article 7 of the Public Officers Law (the “Open Meetings Law”), said meeting was open to the general public, and due notice of the time and place of said meeting was duly given in accordance with such Open Meetings Law; and (D) there was a quorum of the members of the Agency present throughout said meeting.

I FURTHER CERTIFY that, as of the date hereof, the attached resolution is in full force and effect and has not been amended, repealed or rescinded.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the seal of the Agency this _____ day of October, 2026.

Secretary

(SEAL)