

**Office of the County Administrator**  
Historic Courthouse  
195 Arsenal Street, 2<sup>nd</sup> Floor  
Watertown, New York 13601-2567  
Phone: (315) 785-3075 Fax: (315) 785-5070

**Ryan Piche**  
*County Administrator*

**Dylan Soper**  
*Deputy County Administrator*



November 26, 2025

**TO:** Members of Finance & Rules Committee

**FROM:** Ryan Piche, County Administrator

**SUBJECT:** Finance & Rules Committee Agenda

Please let this correspondence serve as notification that the Finance & Rules Committee will meet on ***Tuesday, December 2, 2025 immediately following the conclusion of the Health & Human Services Committee meeting*** in the Board of Legislators' Chambers.

Following is a list of agenda items for the meeting:

**Presentation:**

Goal Review: Finance & Rules Committee

**Resolutions:**

1. Levying 2026 Taxes and Assessments for Annual Town Budgets
2. Levying 2026 Consolidated Health District Taxes
3. Levying Returned Delinquent 2025 School Taxes
4. Levying Returned Delinquent 2025 Village Taxes
5. Directing the Completion of the Tax Rolls and the Execution and Delivery of Warrants
6. Authorizing Accounts Payable Year End Adjustments to 2025 County Budget
7. Levying Hudson River-Black River Regulating District Assessments
8. Calling for the Organizational Meeting of the 2026-2027 Jefferson County Board of Legislators
9. Revising Premium Equivalents for Health Benefits Program

10. Authorizing Agreement with Systems East, Inc. for Total Collection Systems Web Support and Maintenance
11. Authorizing an Agreement with Venesky & Company for County-Wide Cost Allocation Plan (CAP) Services
12. Establishing an Assigned Fund Balance Reserve for Parks and Forest Land

**Executive Session:**

1. Collective negotiations pursuant to article fourteen of the civil service law.

**General Services Committee Sponsored Resolutions:**

1. Amending the 2026 County Budget and Capital Plan in Relation to Highway Equipment
2. Amending the 2025 County Budget and Capital Plan in Relation to Highway Office Complex and Employment and Training Building Capital Accounts
3. Authorizing Agreements with New York State Empire State Development and the Town of Alexandria in Relation to the New York State County Infrastructure Grant Program and Amending the 2026 County Budget in Relation Thereto
4. Recognizing a New York State Division of Criminal Justice Services Gun Involved Violence Elimination (GIVE) Grant Award to the Probation Department and Amending the 2025 County Budget in Relation Thereto
5. Authorizing Agreements for The Governor's Traffic Safety Committee's Stop DWI High Visibility Enforcement Grant and Amending the 2025 County Budget in Relation Thereto
6. Amending the 2025 County Budget in Relation to Recycling and Solid Waste Management

**Health & Human Services Committee Sponsored Resolutions:**

1. Accepting Supplemental Unmet Needs Funding through Office for the Aging and Amending the 2025 County Budget in Relation Thereto
2. Amending the 2025 County Budget Relative to Community Services Preschool Program Medicaid Billing Services
3. Authorizing an Agreement for the Provision of Services Relative to Opioid Settlement Funds Regional Abatement and Amending the 2026 County Budget in Relation Thereto
4. Amending the 2025 County Budget Relative to Lead Rental Registry Program Equipment
5. Amending the 2025 County Budget Relative to Vaccines

**Informational Items:**

1. Revenue and Expenditure Spreadsheet
2. Monthly Department Reports:
  - County Clerk
  - Health Benefits

If any Committee Member has inquiries regarding agenda items, please do not hesitate to contact me.

RP:jdj

c:	Administration	County Clerk/Records Mgmt.	JCC
	Budget	Board of Elections	Purchasing/Ctrl Print.
	Clerk of the Board	Employ. & Training	Real Property Tax Serv
	County Attorney	Human Resources	County Treasurer
	County Auditor	Information Technology	
	County Clerk/Records Mgmt	Insurance	

**JEFFERSON COUNTY BOARD OF LEGISLATORS**  
**Resolution No. \_\_\_\_\_**

Levying 2026 Taxes and Assessments for Annual Town Budgets

By Legislator: \_\_\_\_\_

Whereas, There has been presented to the Board of Legislators a duly certified copy of the Annual Budget for the several towns of the County of Jefferson for the fiscal year beginning January 1, 2026.

Now, Therefore, Be It Resolved, That, there shall be and is hereby levied and assessed upon and collected from the taxable real property the amount set forth after each town for such purposes as specified in the budgets of the respective towns, and be it further

Resolved, That there shall be and hereby are assessed and levied upon and collected from the real property liable therefore within the respective fire, fire protection, water, sewer and electric light districts as specified in the respective annual town budgets, and be it further

Resolved, The amounts to be raised by tax for all other purposes as specified in the said several budgets as presented to this Board and which are on file in the Office of the Clerk thereof, shall be assessed and levied and collected from the taxable property in the towns except as otherwise provided by law, and be it further

Resolved, That such taxes and assessments when collected shall be paid to the Supervisors of the several towns for distribution by them in the manner as provided by law.

Seconded by Legislator: \_\_\_\_\_

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State of New York     )  
County of Jefferson    ) ss.:

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. \_\_\_\_\_ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

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Clerk of the Board of Legislators

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**JEFFERSON COUNTY BOARD OF LEGISLATORS**  
**Resolution No. \_\_\_\_\_**

Levying 2026 Consolidated Health District Taxes

By Legislator: \_\_\_\_\_

Resolved, That, pursuant to Section 399 of the Public Health Law, there shall be and hereby is assessed and levied upon and collected from the taxable real property of the several consolidated health districts in the amounts delivered to the Clerk of the Board of Legislators.

Seconded by Legislator: \_\_\_\_\_

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State of New York     )  
County of Jefferson    ) ss.:

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In testimony whereof, I have hereunto set my hand and affixed the seal of said County this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Clerk of the Board of Legislators

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**JEFFERSON COUNTY BOARD OF LEGISLATORS**

**Resolution No. \_\_\_\_\_**

Levying Returned Delinquent 2025 School Taxes

By Legislator: \_\_\_\_\_

Whereas, The Boards of Education of the several school districts in Jefferson County have transmitted to the Jefferson County Treasurer a duly verified and certified statement of the several amounts of returned delinquent 2025 School Taxes.

Now, Therefore, Be It Resolved, That, pursuant to Section 1330 of the Real Property Tax Law, there shall be and hereby is assessed and levied upon and collected from the Real Property of the several Towns, upon which the same were originally imposed, the amounts of said returned delinquent 2025 School Taxes, as certified, together with seven percentum thereon in addition.

Seconded by Legislator: \_\_\_\_\_

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State of New York     )  
County of Jefferson    ) ss.:

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In testimony whereof, I have hereunto set my hand and affixed the seal of said County this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Clerk of the Board of Legislators

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**JEFFERSON COUNTY BOARD OF LEGISLATORS**

**Resolution No. \_\_\_\_\_**

Levying Returned Delinquent 2025 Village Taxes

By Legislator: \_\_\_\_\_

Whereas, The Boards of Trustees of the several villages of Jefferson County have transmitted to the Jefferson County Treasurer a duly verified and certified statement of the several amounts of returned delinquent 2025 Village Taxes.

Now, Therefore, Be It Resolved, That, pursuant to Jefferson County Local Law No. 1 of the Year 1978 and Section 1442 of the Real Property Tax Law, there shall be and hereby is assessed and levied upon and collected from the Real Property of the several villages located in the Towns, upon which the same were originally imposed, the amounts of said returned delinquent 2025 Village Taxes, as certified, together with seven percentum thereon in addition.

Seconded by Legislator: \_\_\_\_\_

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State of New York     )  
County of Jefferson    ) ss.:

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In testimony whereof, I have hereunto set my hand and affixed the seal of said County this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Clerk of the Board of Legislators

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**JEFFERSON COUNTY BOARD OF LEGISLATORS**

**Resolution No. \_\_\_\_\_**

Directing the Completion of the Tax Rolls and the Execution and Delivery of Warrants

By Legislator: \_\_\_\_\_

Resolved, That, pursuant to Section 900 of the Real Property Tax Law, taxes for the County for fiscal year 2026 be and are hereby levied, and the amount of tax to be paid shall be entered on each assessment roll opposite the assessment of each parcel, and be it further

Resolved, That, pursuant to Section 904 of the Real Property Tax Law, a tax warrant bearing the seal of this Board and signed by the Chairman and Clerk of this Board shall be annexed to each assessment roll, and the completed tax roll shall be delivered to the respective collecting officers prior to December 31, 2025.

Seconded by Legislator: \_\_\_\_\_

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State of New York     )  
County of Jefferson    ) ss.:

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In testimony whereof, I have hereunto set my hand and affixed the seal of said County this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Clerk of the Board of Legislators

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**JEFFERSON COUNTY BOARD OF LEGISLATORS**

**Resolution No. \_\_\_\_\_**

Authorizing Accounts Payable Year End Adjustments to 2025 County Budget

By Legislator: \_\_\_\_\_

Whereas, Provisions of the Federal Single Audit Act and regulations of the State Comptroller require Jefferson County to utilize modified accrual as the basis for governmental fund accounting, and

Whereas, Modified accrual accounting principles require that the County accrue accounts payable so that expenditures are generally reflected in the period for which the goods or services are received, and

Whereas, Application of this principle may result in the over expenditure of certain individual line item accounts, particularly in areas where spending is mandated by State or Federal requirements.

Now, Therefore, Be It Resolved, That the Board of Legislators herewith authorizes the County Treasurer to make adjusting entries to provide sufficient appropriations to avoid individual line item deficits upon the accrual of year end accounts payable, provided that such entries do not result in an increase in total appropriations approved by the Board of Legislators for 2025, and be it further

Resolved, That said adjusting entries shall be subject to approval by the Chairman of the Board and the County Administrator, who shall, upon completion of the year end closing, report same to the Finance & Rules Committee and Board of Legislators.

Seconded by Legislator: \_\_\_\_\_

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State of New York     )  
County of Jefferson    ) ss.:

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In testimony whereof, I have hereunto set my hand and affixed the seal of said County this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Clerk of the Board of Legislators

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**JEFFERSON COUNTY BOARD OF LEGISLATORS**

**Resolution No. \_\_\_\_\_**

**Levying Hudson River-Black River Regulating District Assessments**

By Legislator: \_\_\_\_\_

Whereas, The Board of the Hudson River-Black River Regulating District, pursuant to provisions of the Environmental Conservation Law, has filed a certified statement with the Clerk of the County of Jefferson showing the name of each public corporation or a brief description of each parcel of real estate and the name of the owner, or owners, so far as can be ascertained, and the proportionate amount of the cost of storage reservoirs and the expense of maintenance and operation of such reservoirs to be borne by each parcel of real estate during the year ending June 30, 2026, and

Whereas, Pursuant to Subdivision Six of Section 15-2123 of the Environmental Conservation Law, signed into law on August 8, 1983 "...All moneys required to be collected and not paid directly to the River Regulating District by the thirty-first day of October of the year in which the assessment is levied shall be payable to the County Treasurer as provided under subdivision four of this Section and shall be subject to a service fee of one percent of the total amount assessed which shall be added to the amount to be collected and which shall be in addition to any penalties which may be imposed in the case of failure to pay general taxes within the time prescribed by law, and when collected, such penalties shall be deemed part of the assessment...".

Now, Therefore, Be It Resolved, That, in accordance with the certified statements of annual assessment received from the Regulating District dated November 3, 2025, the sum set after the description of each parcel of real estate is hereby levied and assessed against said parcel of real estate, and be it further

Resolved, That the collector of taxes and assessments in each Town or City in which any such parcel of real estate is situated be and is hereby directed and commanded to collect said sum set forth after the description of each such parcel of real estate or in case the property is situated in more than one Town, to collect the sum set forth after the name of each Town following said description, in the same manner and by the same procedure as general taxes are collected and to pay the same to the County Treasurer of Jefferson County, and be it further

Resolved, That the Clerk of the Board of Legislators be and is hereby directed to furnish a certified copy of this resolution to the Hudson River-Black River Regulating District.

Seconded by Legislator: \_\_\_\_\_

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State of New York     )  
County of Jefferson    ) ss.:

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. \_\_\_\_\_ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

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Clerk of the Board of Legislators

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**JEFFERSON COUNTY BOARD OF LEGISLATORS**  
**Resolution No. \_\_\_\_\_**

Calling for Organizational Meeting of the 2026-2027 Jefferson County Board of Legislators

By Legislator: \_\_\_\_\_

Resolved, Pursuant to Section 151, Subdivision 1 of County Law, the organizational meeting of the Board of Legislators for 2026-2027 shall be held at 6:00 p.m. on January 6, 2026 in the Board of Legislators Chambers, 195 Arsenal Street, Watertown, NY.

Seconded by Legislator: \_\_\_\_\_

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State of New York     )  
County of Jefferson    ) ss.:

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In testimony whereof, I have hereunto set my hand and affixed the seal of said County this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Clerk of the Board of Legislators

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**JEFFERSON COUNTY BOARD OF LEGISLATORS**

**Resolution No. \_\_\_\_\_**

Revising Premium Equivalents for Jefferson County  
Government Employees Health Benefits Program

By Legislator: \_\_\_\_\_

Whereas, Coincidental with the commencement of the Jefferson County Government Employees Health Benefits Program, the Jefferson County Board of Supervisors, by Resolution No. 97 of 1988, established premium equivalents to be charged to those individuals or County agencies responsible for funding the cost of their participation in the County's self funded health benefits program, and

Whereas, The County's suggested premium equivalents are based upon projected claims paid during the period January 1, 2026 through December 31, 2026, which have been added to the administrative cost-based premium equivalents.

Now, Therefore, Be It Resolved, That effective January 1, 2026, the monthly premium equivalents to be charged to those retirees or County agencies responsible for funding the cost of their participation in the Jefferson County Government Employees Health Benefits Program shall be \$1,138.06 for individual coverage and \$3,162.65 for family coverage, with the additional categories of \$955.12 for an individual with Medicare coverage and \$1,299.18 for a family with Medicare coverage, and be it further

Resolved, That the Director of Insurance is hereby directed to notify the affected parties of this revision.

Seconded by Legislator: \_\_\_\_\_

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State of New York    )  
                                  ) ss.:  
County of Jefferson    )

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In testimony whereof, I have hereunto set my hand and affixed the seal of said County this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

\_\_\_\_\_  
Clerk of the Board of Legislators

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**JEFFERSON COUNTY BOARD OF LEGISLATORS**  
**Resolution No. \_\_\_\_\_**

Authorizing an Agreement with Systems East, Inc for Total Collection Solution Web Support  
and Maintenance

By Legislator: \_\_\_\_\_

Whereas, Pursuant to Resolution 200 of 2016 the Board authorized the purchase of Total Collection Solution software from Systems East, Inc. for use in the County Treasurer's Office as a real property tax collection and receivable accounting system, and

Whereas, Said Software requires annual maintenance and support through its publisher and original vendor, and

Whereas, Systems East, Inc. quoted an annual fixed fee for the period January 1, 2026 through December 31, 2026 of \$38,278.00, and said funds are contained in the 2026 County Budget.

Now, Therefore, Be It Resolved, That the Chairman of the Board is authorized and directed to execute an agreement with Systems East, Inc. for annual maintenance and support on the terms set forth above, subject to the approval of the County Attorney as to form and content.

Seconded by Legislator: \_\_\_\_\_

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State of New York     )  
                                  ) ss.:  
County of Jefferson    )

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. \_\_\_\_\_ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this \_\_\_\_\_ day of \_\_\_\_\_, 20 \_\_\_\_.

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Clerk of the Board of Legislators

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**JEFFERSON COUNTY BOARD OF LEGISLATORS**

**Resolution No. \_\_\_\_\_**

Authorizing an Agreement with Venesky & Company for  
County-Wide Cost Allocation Plan (CAP) Services

By Legislator: \_\_\_\_\_

Whereas, Jefferson County is responsible for the operation of certain federally funded programs and provides central service support to such programs utilizing local tax monies, and

Whereas, Federal Office of Management and Budget Circular A-87 provides that the Federal Government will reimburse counties for an equitable share of central service support costs through the development of a cost allocation plan, and

Whereas, It is desirable to utilize the professional services of a consultant experienced in preparation of cost allocation plans in the development of Jefferson County's Cost Allocation Plan as a means of insuring maximum federal reimbursement, and

Whereas, Venesky & Company has provided a proposal for the preparation of the Consolidated County-Wide Cost Allocation Plan (CAP), the Space Occupancy Cost Analysis (SOCA) report, and all departmental claiming calculations, and

Whereas, These services are intended to optimize the recovery of indirect cost reimbursement streams for various County Departments.

Now, Therefore, Be It Resolved, That the Chairman of the Board of Legislators is hereby authorized to sign an Agreement with Venesky & Company for County-Wide Cost Allocation Plan (CAP) Services for the term covering the 2025 through 2027 plan years (calendar years 2026-2028), at a fixed fee of \$13,800 per year, including any documents as necessary to carry out the intent of the Resolution, with the approval of the County Attorney as to form and content.

Seconded by Legislator: \_\_\_\_\_

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State of New York     )  
County of Jefferson    ) ss.:

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. \_\_\_\_\_ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_  
Clerk of the Board of Legislators

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**JEFFERSON COUNTY BOARD OF LEGISLATORS**

**Resolution No. \_\_\_\_\_**

Establishing an Assigned Fund Balance Reserve for Parks and Forest Land

By Legislator: \_\_\_\_\_

Whereas, By Resolution No. 228 of 2024, the Board of Legislators authorized an agreement with the Jefferson County Soil and Water Conservation District for the harvest of white ash trees on County forest lands, and

Whereas, The agreement was executed to maximize the County's revenue from this resource before it is lost, in anticipation of the widespread destruction of white ash trees by the emerald ash borer, and

Whereas, The County has received additional, non-recurring revenue as a result of the associated timber sales, which has exceeded budgeted revenue in the 2025 Budget, and

Whereas, It is deemed prudent to formally commit this revenue for the future maintenance and capital improvements specifically related to the County's forest lands and parks in order to reinvest in outdoor public space.

Now, Therefore, Be It Resolved, That the Jefferson County Board of Legislators hereby establishes an Assigned Fund Balance Reserve in the General Fund, to be formally designated as the "Parks Reserve", and be it further

Resolved, That such funds shall be constrained for the purpose of future expenditures related to the improvement and maintenance of County-owned forest land and parks, and be it further

Resolved, That the 2025 County Budget is hereby amended as follows:

**Increase**

Revenue		
01873000 92652	Sale of Forest Products	\$150,000

Fund Balance		
01915600 30915	Assigned-Parks Reserve	\$150,000

Seconded by Legislator: \_\_\_\_\_

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State of New York     )  
County of Jefferson    ) ss.:

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Clerk of the Board of Legislators

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Department	Revenue through end of October 2024	Revenue through end of October 2025	2025 Amended Budget October = 83.30%	2024 Revenue as % of 2024 BUD	2025 Revenue as % of 2025 BUD
1045 - General Items 01	\$149,760,504	\$152,914,316	\$140,269,889	90.85%	90.81%
1165 - District Attorney 01	\$921,959	\$497,470	\$928,289	85.83%	44.64%
1170 - Public Defender 01	\$834,063	\$781,671	\$871,486	132.50%	74.72%
1325 - Treasurers Department 01	\$26,567	\$20,123	\$34,570	89.30%	48.49%
1345 - Purchasing 01	\$42,467	\$78,554	\$66,640	56.62%	98.19%
1355 - Real Property Tax Services 01	\$531,195	\$496,951	\$457,720	94.55%	90.44%
1410 - County Clerk 01	\$1,700,707	\$1,786,751	\$1,857,174	73.41%	80.14%
1420 - County Attorney 01	\$550,459	\$704,997	\$727,940	84.43%	80.67%
1430 - Human Resources 01	\$76,411	\$12,450	\$7,497	59.70%	138.33%
1436 - Insurance Department 01	\$0	\$0	\$74,970	0.00%	0.00%
1450 - Board of Elections 01	\$84	\$79,360	\$66,887	8.82%	98.83%
1620 - Buildings 01	\$489,129	\$632,177	\$1,093,108	44.36%	48.17%
1680 - Information Technology 01	(\$507)	\$0	\$51,646	-0.82%	0.00%
2490 - Education 01	\$183,892	\$130,000	\$158,270	89.70%	68.42%
3110 - Sheriff - Criminal & Civil Div 01	\$541,245	\$621,479	\$996,320	75.02%	51.96%
3140 - Probation 01	\$1,025,107	\$440,565	\$765,107	95.36%	47.97%
3315 - STOP DWI Program 01	\$90,025	\$108,570	\$99,054	84.40%	91.30%
3410 - Fire & Emergency Management 01	\$759,173	\$879,598	\$850,302	87.85%	86.17%
3510 - Dog Control 01	\$19,435	\$17,311	\$383,308	4.95%	3.76%
3620 - Code Enforcement 01	\$172,409	\$200,955	\$194,193	82.79%	86.20%
4050 - Public Health 01	\$2,260,116	\$2,334,492	\$6,032,604	36.69%	32.24%
4310 - Mental Health Services 01	\$11,379,849	\$10,081,510	\$13,249,324	91.78%	63.38%
5610 - Airport 01	\$2,396,805	\$2,606,987	\$2,597,125	91.28%	83.62%
6010 - Social Services Administration 01	\$9,073,106	\$8,413,281	\$10,888,829	77.05%	64.36%
6070 - Services for Recipients 01	\$19,700,407	\$18,579,625	\$21,517,715	83.03%	71.93%
6510 - Veterans Service Agency 01	\$64,754	\$19,877	\$80,194	78.84%	20.65%
6540 - Consumer Affairs - County Seal 01	\$63,836	\$63,262	\$86,269	71.20%	61.08%
6772 - Office for the Aging 01	\$590,424	\$1,646,830	\$1,558,711	30.01%	88.01%
8020 - Planning 01	\$105,966	\$243,194	\$158,761	6.38%	127.60%
8730 - Forestry 01	\$53,195	\$277,395	\$33,320	#Error	693.49%
8989 - Public Benefit Agencies 01	\$0	\$250	\$0	NaN	#Error
8990 - Employee Benefits 01	\$0	\$0	\$33,320	0.00%	0.00%
8992 - Interfund Transfers 01	\$300,000	\$710,622	\$675,248	100.00%	87.66%
01 - General Fund	\$203,712,783	\$205,380,620	\$206,865,790	86.32%	82.70%
9003 - Highway 05	\$15,358,375	\$12,859,019	\$15,190,669	81.33%	70.51%
9004 - Road Machinery 10	\$2,168,689	\$2,196,204	\$1,723,744	106.72%	106.13%
9101 - Solid Waste - Recycling 15	\$4,705,711	\$4,331,808	\$4,095,514	104.85%	88.11%
9006 - Capital 20	\$10,743,472	\$36,196,800	\$76,839,601	14.09%	39.24%
1045 - General Items 21	\$2,737,071	\$592,755	\$1,169,703	31.87%	42.21%
6340 - Employment and Training 25	\$1,818,163	\$1,787,188	\$2,823,821	58.69%	52.72%
1436 - Insurance Department 35	\$2,641,218	\$2,340,412	\$2,121,442	100.40%	91.90%
9021 - Health Benefits 40	\$22,048,513	\$23,328,590	\$22,566,044	87.01%	86.11%
9023 - Occupancy Tax 50	\$461,555	\$154,389	\$431,784	99.41%	29.78%
9150 - Debt Service 55	\$2,094,206	\$1,848,706	\$1,863,390	82.40%	82.64%
Total All Funds	\$268,489,756	\$291,016,490	\$335,691,502	70.60%	72.21%



Year: 2025 Month Ending: October

Departmental Expense (YTD)

Date Run: 11/19/2025

Department	Spending through end of October 2024	Spending through end of October 2025	2025 Amended Budget October = 83.30%	2024 Spending as % of 2024 BUD	2025 Spending as % of 2025 BUD
1010 - Legislative Board 01	\$1,036,875	\$1,071,097	\$1,237,421	76.96%	72.10%
1045 - General Items 01	\$41,414,475	\$42,813,755	\$43,168,306	81.55%	82.62%
1165 - District Attorney 01	\$2,212,678	\$2,388,040	\$2,939,333	71.18%	67.68%
1170 - Public Defender 01	\$1,434,842	\$1,689,162	\$2,260,057	66.65%	62.26%
1325 - Treasurers Department 01	\$584,660	\$710,931	\$824,629	80.25%	71.81%
1345 - Purchasing 01	\$458,175	\$486,414	\$521,018	68.78%	77.77%
1355 - Real Property Tax Services 01	\$807,210	\$844,988	\$1,062,470	67.38%	66.25%
1410 - County Clerk 01	\$1,621,755	\$1,673,500	\$1,815,216	74.94%	76.80%
1420 - County Attorney 01	\$2,275,484	\$2,666,709	\$3,022,761	67.15%	73.49%
1430 - Human Resources 01	\$522,894	\$491,999	\$553,429	76.31%	74.05%
1436 - Insurance Department 01	\$1,362,074	\$1,368,596	\$1,804,815	88.92%	63.17%
1450 - Board of Elections 01	\$1,567,504	\$867,723	\$1,082,104	87.18%	66.80%
1620 - Buildings 01	\$3,544,260	\$3,657,977	\$3,915,604	74.49%	77.82%
1680 - Information Technology 01	\$1,482,406	\$1,675,506	\$1,775,391	74.78%	78.61%
1910 - Special Items 01	(\$25,713)	\$12,808	\$1,915,259	-6.69%	0.56%
2490 - Education 01	\$5,819,656	\$6,110,173	\$5,115,675	96.68%	99.49%
3110 - Sheriff - Criminal & Civil Div 01	\$17,200,040	\$17,611,385	\$19,426,985	77.44%	75.51%
3140 - Probation 01	\$3,341,380	\$3,372,808	\$3,853,854	74.17%	72.90%
3315 - STOP DWI Program 01	\$81,410	\$68,067	\$99,054	57.91%	57.24%
3410 - Fire & Emergency Management 01	\$3,743,427	\$4,696,537	\$6,216,220	50.82%	62.94%
3510 - Dog Control 01	\$302,777	\$358,853	\$408,627	70.30%	73.15%
3620 - Code Enforcement 01	\$580,102	\$605,916	\$645,778	78.98%	78.16%
4050 - Public Health 01	\$5,781,585	\$6,160,965	\$8,612,728	63.62%	59.59%
4310 - Mental Health Services 01	\$10,952,688	\$11,687,310	\$17,370,954	63.46%	56.04%
5610 - Airport 01	\$3,490,716	\$3,553,570	\$3,591,383	82.99%	82.42%
6010 - Social Services Administration 01	\$16,809,603	\$18,247,753	\$20,743,330	74.73%	73.28%
6070 - Services for Recipients 01	\$37,919,559	\$39,877,734	\$43,467,722	78.34%	76.42%
6510 - Veterans Service Agency 01	\$159,569	\$168,131	\$180,106	73.26%	77.76%
6540 - Consumer Affairs - County Seal 01	\$165,747	\$176,944	\$195,273	77.11%	75.48%
6772 - Office for the Aging 01	\$2,197,823	\$2,555,317	\$2,765,480	65.56%	76.97%
8020 - Planning 01	\$488,075	\$1,524,228	\$1,691,853	19.89%	75.05%
8730 - Forestry 01	\$158,731	\$167,167	\$139,944	87.58%	99.50%
8989 - Public Benefit Agencies 01	\$1,549,473	\$1,932,432	\$2,226,140	74.73%	72.31%
8990 - Employee Benefits 01	\$5,470,767	\$5,800,324	\$5,880,980	81.79%	82.16%
8992 - Interfund Transfers 01	\$15,810,667	\$21,509,645	\$17,917,535	100.00%	100.00%
01 - General Fund	\$192,323,373	\$208,604,468	\$228,447,436	76.77%	76.06%
9003 - Highway 05	\$18,374,541	\$18,667,975	\$17,541,705	85.29%	88.65%
9004 - Road Machinery 10	\$3,607,671	\$3,367,044	\$3,333,864	80.33%	84.13%
9101 - Solid Waste - Recycling 15	\$5,305,170	\$4,509,626	\$5,111,655	88.38%	73.49%
9006 - Capital 20	\$51,553,327	\$66,743,894	\$86,137,383	56.02%	64.55%
1045 - General Items 21	\$3,296,691	\$2,051,918	\$4,360,079	33.95%	39.20%
6340 - Employment and Training 25	\$1,998,230	\$2,283,619	\$2,823,821	64.50%	67.36%
1436 - Insurance Department 35	\$1,285,822	\$1,330,018	\$2,121,442	48.88%	52.22%
9021 - Health Benefits 40	\$21,745,973	\$22,179,288	\$23,301,239	85.82%	79.29%
9023 - Occupancy Tax 50	\$474,300	\$473,348	\$1,056,534	96.93%	37.32%
9150 - Debt Service 55	\$2,402,837	\$2,113,212	\$1,863,390	94.55%	94.47%
Total All Funds	\$302,367,934	\$332,324,409	\$376,098,548	72.27%	73.60%

# Statement of County Clerk's Fees Received

I, Gizelle J. Meeks, County Clerk of Jefferson County, New York, do hereby report the receipts of the Jefferson County Clerk's Office for the Month of October 1, 2025 through October 31, 2025 as follows:

## DMV Fees:

CC06	Retention	\$ 88,725.36
CC05	Sales Tax Ret	\$ 638.00
CC05	FS-6 Ret	\$ 786.00
Total		\$ 90,149.36

## Land Records Fees:

CC07	Recording Fees	\$ 62,734.60
CC07	Filing Fees	\$ 2,924.00
CC07	Passport Fes	\$ 1,400.00
CC07	Photo Fees	\$ 810.00
CC07	RETT	\$ 472.00
CC07	RP5217 Ret	\$ 3,249.00
CC07	Notary Ret	\$ 320.00
CC07	NY Ed. Ret/RM	\$ 1,328.00
CC07	UCC's	\$ 1,640.00
CC07	Miscellaneous	\$ 299.00
CC07	General Int.	\$ 820.00
CC07	DMV Int.	\$ -
CC07	Cover Page Fee	\$ 5,690.00
CC07	Overages	\$ 284.78
CC07	Copy Fees	\$ 2,556.60
CC07	E-Subscription	\$ 5,750.50
Total		\$ 90,278.48

## Mortgage Tax Fees:

CC07	Expense	\$ 34,943.00
CC07	Interest	\$ 92.32
Total		\$ 35,035.32

## Court Record Fees:

CC08	Index Fees	\$ 4,750.00
CC08	Misc. Court	
CC50	County Fines	\$ 12.00
Total		\$ 4,762.00

## Fees Collected for Other Depts.:

TR50	Stop DWI	\$ 1,810.00
TO761	Deposit Into Court	\$ -
Total		\$ 1,810.00

## Adjustments (Deductions):

CC06	DMV Online Revenue:	\$ 45,872.21
CC07	Credit Cards	\$ 10,339.94
CC07	Notaries:	
		\$ 320.00
		\$ -
Total		\$ 320.00
CC07	Incorporations:	
		\$ 784.00
		\$ 410.00
Total		\$ 1,194.00
CC07	Tax Sale - Rec. Fees	\$ -
	Tax Sale - RETT	\$ -
	Tax Sale - Misc.	\$ -
Total		\$ -

## Total By Account

	CC05	\$	1,424.00
	CC06	\$	42,853.15
	CC07	\$	113,459.86
	CC08	\$	4,750.00
	CC50	\$	12.00
PROJECT	TR50	\$	1,810.00
	TT61	\$	-
	<b>Total</b>	<b>\$</b>	<b>164,309.01</b>

I received from Gizelle J. Meeks, Jefferson County Clerk the sum of: \$ 164,309.01

11/10/25  
Date

  
Jefferson County Treasurer/Deputy

Health Benefit Report - Expenditures through October 2025

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Accrual/ Rebates	Total	Adopted Budget
2025	2,267,609	2,235,937	2,196,719	2,559,453	1,980,592	2,174,964	2,538,851	2,263,576	2,336,566	2,272,733			-597,651	22,229,348	26,000,000
2024	1,921,916	1,974,502	2,172,724	2,387,400	2,806,454	2,094,421	2,487,230	2,432,222	2,037,901	2,343,581	2,201,250	1,911,667	-1,350,290	25,420,978	23,500,000
2023	1,725,821	2,063,382	2,335,068	1,949,665	2,152,515	2,147,317	1,942,590	2,355,616	2,204,520	2,022,029	1,887,991	1,747,627	-2,388,665	22,145,474	22,000,000
2022	1,537,896	1,842,588	2,730,790	1,241,092	1,899,488	1,836,289	1,723,927	2,195,618	1,714,200	1,848,532	1,832,888	1,823,947	-849	22,226,406	21,500,000
2021	1,391,643	1,360,776	1,840,634	1,111,871	1,724,818	1,979,876	1,644,478	1,148,699	1,904,488	1,740,311	1,952,912	1,736,020	913,753	20,450,280	22,500,000
2020	2,000,523	1,959,018	1,955,959	1,611,645	1,645,789	1,474,318	2,086,246	1,622,635	2,008,568	1,731,176	1,597,596	1,493,882	-1,543,303	19,644,052	21,100,000
2019	1,706,282	1,487,006	1,495,967	1,370,373	1,733,868	1,533,132	1,751,872	1,629,898	1,867,896	2,059,652	1,836,676	1,687,820	-625,042	19,535,402	22,100,000
2018	1,592,534	1,785,350	2,113,093	1,848,874	1,279,299	1,162,251	1,400,942	1,999,071	1,431,052	1,862,490	1,355,279	1,583,609	-967,059	18,446,785	21,500,000
2017	1,529,529	1,866,306	1,825,608	1,572,248	1,819,815	1,815,944	1,488,988	1,596,965	1,511,099	1,561,197	1,876,330	1,697,642	-188,804	19,972,868	21,500,000
2016	1,633,556	1,631,731	1,966,926	1,395,394	1,555,709	1,782,977	1,674,534	1,427,421	1,982,882	1,689,937	1,380,652	1,715,106	-174,186	19,662,639	19,500,000
2015	1,447,909	1,711,206	1,323,090	1,832,204	1,671,467	1,478,813	1,659,141	1,336,322	1,720,703	1,832,887	1,294,288	2,045,210	-1,169,591	18,183,649	17,950,000
2014	1,278,930	1,130,181	1,468,292	1,665,269	1,460,980	1,536,745	1,449,695	1,374,535	1,203,417	1,289,949	1,380,933	1,362,655	275,388	16,876,970	16,000,000
2013	579,446	894,308	1,505,686	1,533,248	1,273,873	1,186,989	924,809	1,435,050	1,133,361	1,286,329	1,208,752	1,523,899	702,604	15,188,353	16,000,000
2012	701,835	1,236,667	1,325,449	958,983	1,333,307	1,090,308	1,234,885	1,319,356	1,470,833	1,356,075	1,286,161	1,390,545	468,831	15,173,236	16,500,000
2011	1,299,479	1,252,851	1,326,540	1,150,034	1,174,784	1,306,781	1,133,739	1,046,098	1,173,697	1,337,826	1,057,304	1,347,532	-278,692	14,327,973	17,200,000
Monthly Average Percent	7.44%	8.11%	9.28%	7.91%	8.60%	8.20%	8.26%	8.38%	8.54%	8.76%	8.10%	8.43%	-2.37%		

**Estimated Cost Scenarios                      2025 Budget                      26,000,000**

**Average % compared to rest of years**

<b>2018-2024 Average Cost percentage by month/year total</b>	87.30%	
<b>Estimated 2025 Cost</b>	25,461,765	538,235
<b>2024 Cost percentage by month/year total</b>	86.48%	
<b>Estimated 2025 Cost</b>	25,705,612	294,388
<b>Straight 12 Month Cost by average month to date</b>	25,777,065	222,935