

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

Ryan Piche
County Administrator

Dylan Soper
Deputy County Administrator



March 20, 2025

TO: Members of Finance & Rules Committee

FROM: Ryan Piche, County Administrator

SUBJECT: Finance & Rules Committee Agenda

A handwritten signature in black ink, appearing to be 'RP' inside an oval.

Please let this correspondence serve as notification that the Finance & Rules Committee will meet on ***Tuesday, March 25, 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:

Election Polling Places - Tiffany Ladd, Election Commissioner
Michelle LaFave, Election Commissioner

Resolutions:

1. Adopting Legislative Priorities for New York State
2. Payment of Legislators Expenses
3. Concurring in Request for Enactment of Home Rule Legislation – Assembly Bill A6688, Senate Bill S6207 – Amending the New York State Tax Law to Authorize the County of Jefferson to Impose an Additional Rate of Sales Tax of One Percent
4. Amending the 2025 County Budget for the County Attorney Department Relative to General Ledger Coding Review
5. Authorizing An Agreement with AJ3 Solutions, LLC and Catalog Commerce and Solutions, LLC for the Purchase and Implementation of an Electronic Contract Management System, and Amending the 2025 County Budget in Relation Thereto
6. Authorizing Change in County Clerk Fees – Mortgage Tax Retention

7. Amending the 2025 County Budget in Relation to the Opening of Additional Board of Elections Polling Sites, Additional Special Election Expenses, and Polling Equipment
8. Authorizing An Agreement Related to Enterprise Content Management System
9. Adopting, Amending and Abolishing Administrative Policies and Procedures
10. Authorizing an Agreement Related to Commerce Bank Purchase Cards

Executive Session:

1. Collective Negotiations Pursuant to Article Fourteen of the Civil Service Law
2. Employment of a Particular Person
3. The Proposed Acquisition, Sale, or Lease of Real Property

General Services Committee Sponsored Resolutions:

1. Amending the 2025 County Budget and Capital Plan in Relation to the Watertown International Airport Terminal Gateway Project at Watertown International Airport
2. Amending the 2025 County Budget Relative to Jefferson County Sheriff's Office Cellular Service and Device Acquisition
3. Amending 2025 County Budget for the Sheriff's Department Relative to General Ledger Coding Review

Health & Human Services Committee Sponsored Resolutions:

1. Authorizing Agreements for the Provision of Services Relative to Opioid Settlement Funds Regional Abatement and Amending the 2025 County Budget in Relation Thereto
2. Amending the 2025 County Budget to Allocate Additional State Aid for Thrive Wellness and Recovery, Inc.
3. Authorizing Agreements for Bi-County Mobile Crisis Program and Amending the 2025 County Budget in Relation Thereto
4. Amending the County Budget Relative to Public Health Department Accounts
5. Authorizing Agreements and Amending the 2025 County Budget in Relation to Continuation of Services for Those Experiencing Homelessness

6. Authorizing an Agreement with Fort Drum Regional Health Planning Organization for the Provision of Data Collection Services Related to Homelessness and Amending the 2025 County Budget Related Thereto
7. Authorizing an Agreement with ACR Health for Homelessness Street Outreach and Amending the 2025 County Budget in Relation Thereto

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. _____

Adopting Jefferson County Legislative Priorities for New York State

By Legislator: _____

Whereas, Counties are municipal corporations and are recognized as political subdivisions of the State of New York and as such the State has the authority to delegate and impose mandates to the County, and

Whereas, New York State provides approximately \$42.8M in budgeted revenue to Jefferson County on an annual basis, and

Whereas, Despite this funding level, of Jefferson County's 2025 tax levy of \$64,445,933, approximately 89% is represented by unfunded state mandates for which the county has little to no control, and

Whereas, State mandates can place both an administrative and financial strain on local taxpayers, and

Whereas, Because of this often-intertwined relationship, it is important for taxpayers to have a voice of advocacy through their county government that fosters a continued dialogue on the local administrative and financial effects of State policy, and

Whereas, By Resolution No. 26 of 2025 The Board of Legislators adopted the creation of a Legislative Advocacy Plan (Legislative Priorities) as part of its Strategic Priorities for 2025 to advocate for policies and legislation that address the needs of the County and its residents, and

Whereas, The Legislative Advocacy Plan includes an organized visit to Albany to meet with, deliver, and advocate for adopted Legislative Priorities to elected state officials.

Now, Therefore, Be It Resolved, that the Jefferson County Board of Legislators hereby adopts the 2025 Jefferson County Legislative Priorities for New York State:

- Passage of S.1874 / A.5567 to reform CPL §730, modernizing the competency restoration process;
- Passage of S.6207 / A.6688 to extend the additional one percent sales and compensating use tax through November 30, 2027;
- Restoration of Local Land Use and Taxation Authority for Green Energy Production and Transmission Projects;

and be it further

Resolved, That, in addition to the Jefferson County Legislative Priorities, the Board of Legislators urges support of the following:

- The Governor and the New York State Legislature to Avoid Increasing Costs on Local Governments and to Adopt a State Spending Limit Comparable to Local Mandates;

- The New York State Department of Environmental Conservation to Pause Implementation and Reverse the Freshwater Wetlands Regulations (6 NYCRR Part 664);
- The Governor and the New York State Legislature to Increase Local Government Procurement Thresholds (GML 103(16));
- The Governor and the New York State Legislature to Increase the Mandated Medication-Assisted Treatment (MAT) Budget Allocation for County Jails;
- Increase the Salary Cap for Retired Public Employees Seeking County Employment;
- The Governor and New York State Legislature to Become True Partners in Addressing Homelessness by Focusing on Rent Allowance and Standard of Need that Includes the Restoration of 50/50 Cost Sharing for Safety Net Programs, and Provide Actual Brick and Mortar Solutions by Making Permanent Housing the Central Focus;
- New York State to Equitably Distribute Gaming Revenue to all New York Counties and to Make Whole Counties Impacted by Gaming Revenue Losses;
- Support of Changes to New York's Discovery Laws Proposed in the Governor's Executive Budget to Clearly Define Discoverable Materials;

and be it further

Resolved, That a certified copy of this resolution be sent to Assembly Speaker Carl Heastie, Senate Majority Leader Andrea Stewart-Cousins, Governor Kathy Hochul, Senator Mark Walczyk, Assemblyman Ken Blankenbush, Assemblyman Scott Gray, and Assemblyman William Barclay.

Seconded by Legislator: _____

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 ____.

Clerk of the Board of Legislators

2025

JEFFERSON COUNTY LEGISLATIVE PRIORITIES



William W. Johnson
Chair, Board of Legislators

Ryan Piche
County Administrator



Reforms for Determining the Capacity of a Defendant to Stand Trial

Background

New York State's competency restoration process under **Section 730 of the Criminal Procedure Law (CPL)** requires felony defendants who are deemed **mentally unfit to stand trial** to be committed to **state-operated forensic hospitals** for restoration services. The primary goal of this process is to stabilize individuals and teach courtroom procedures so they can participate in their legal proceedings. However, the current system has become costly, inefficient, and in many cases, unconstitutional.

Under the current system, those that require actual mental health treatment do not receive an appropriate level of care. Despite the fact that mental health professionals concede that restoration beyond a year of confinement is unlikely, **many defendants are confined for over a year**, including those from Jefferson County, which is a violation of constitutional rights. The **U.S. Supreme Court (Jackson v. Indiana, 1972)** ruled that states **cannot indefinitely confine criminal defendants solely on the basis of incompetence to stand trial**, yet New York's outdated system continues to do so.

In **2020**, counties across New York were mandated to cover **100 percent of the state's costs** for competency restoration services. This has resulted in **overwhelming financial burdens** on counties, with costs exceeding **\$1,500 per day per individual, or \$580,000 per year**. Jefferson County has experienced staggering increases in restoration expenses, going **from an average of \$78,500 per year from 2016 to 2020 to over \$1.5 million in 2024**, which is a cost borne 100% by local taxpayers.





Legislative Request

Jefferson County supports the passage of **S.1874 (Brouk) / A. 5567 (Simon)**, which aim to modernize CPL § 730 and create a more efficient, cost-effective, and constitutionally compliant competency restoration process. These bills would:

1. **Clarify that Competency Restoration is Not Mental Health Treatment** – Judges must be informed that a **730 order does not equate to mental health care** but is merely a temporary restoration process.
2. **Establish Clear Criteria for Competency Evaluations** – Psychiatric examiners must determine whether there is a **reasonable chance of restoration** before a defendant is sent for restoration services.
3. **Limit Length of Competency Restoration Stays** – The Bill **sets clear time limits** on how long an individual can remain in restoration to prevent unconstitutional detentions.
4. **Allow for Transfers to Mental Health Facilities** – Defendants who are **unlikely to be restored** would be transferred to appropriate **mental health treatment centers** rather than kept in the criminal justice system.
5. **Reinvest Cost Savings into Local Mental Health Programs** – Any savings from reforms should be **redirected to counties** to enhance community-based mental health services.





Justification

- **Prevents Unconstitutional Detentions** – Extended confinement beyond restoration limits violates federal constitutional rights.
- **Improves Mental Health Outcomes** – Many individuals in the competency restoration system would be better served in appropriate mental health settings rather than forensic hospitals.
- **Reducing Local Taxpayer Strain** – With patients moving to an appropriate level of care in a timelier manner, the burden on local taxpayers may be lessened.
- **Ensures Fairness in the Criminal Justice System** – People with **serious mental illness** should receive appropriate treatment, not indefinite detention under a flawed system.





Extension of the Additional One Percent Sales and Compensating Use Tax

Background

Since 2004, Jefferson County has been authorized to impose an additional one percent sales and compensating use tax, allowing the county to generate necessary revenue to fund vital services and reduce reliance on property taxes. This measure has been renewed multiple times by the New York State Legislature, with the current authorization set to expire on November 30, 2025. Without extension, Jefferson County could face a significant budget shortfall, potentially **leading to cuts in essential services or an increased burden on property taxpayers.**

Sales tax revenue is the largest single source of local revenue for Jefferson County and is used to fund key county services, including public safety, road maintenance, emergency medical response, social services, and mental health programs. Of the County's \$64.5 million dollar tax levy that support these services, **unfunded mandates make up 89% (or \$57M) of the total burden on taxpayers.**

The loss of this revenue stream would result in a sharp and unmanageable property tax increase for residents and businesses, **further straining household budgets and deterring economic growth in the region.**

Legislative Request

Jefferson County requests support and passage of Bills **S.6207 (Walczyk) / A.6688 (Blankenbush)** to impose the additional one percent sales and compensating use tax until November 30, 2027.





Justification

- **Mandated Services** – The County has no control over providing mandated services, yet they make up 89% of the tax levy.
- **Maintains Fiscal Stability** – Sales tax revenue is essential for balancing the county budget and avoiding drastic cuts to essential public services.
- **Prevents Property Tax Increases** – Without this revenue, the county would need to increase property taxes significantly to compensate for the shortfall.
- **Consistent with State Policy** – The New York State Legislature has routinely authorized similar sales tax extensions for counties, recognizing their importance to local government operations.
- **Supports Essential Services** – Funds from the additional sales tax support public safety, social services, transportation infrastructure, and other critical community needs.





Restoration of Local Land Use and Taxation Authority for Green Energy Production and Transmission Projects

Background

Since New York's adoption of the ambitious Climate Leadership and Community Protection Act (CLCPA) in 2019, state policies have systematically dismantled local control over land use and taxation of green energy production and transmission projects. The creation of the Office of Renewable Energy Siting (ORES) and the implementation of Real Property Tax Law 575-B have usurped local authority in a relentless pursuit of the State's "70-by-30" goal to convert 70% of energy production to renewable sources by 2030.

Local governments, led by elected officials who are selected directly from the community itself, are far better equipped to make decisions about the nature and character of their community than State legislators and Albany officials who, in many cases, have never even been to parts of the North Country. Land use planning and permitting is a fundamental pillar of home rule, and should not be usurped in pursuit of state energy goals. Likewise, the authority to assess real property is given exclusively to local governments in the State Constitution, and should not be infringed in order to incentivize projects that serve the goals of the state, and not the local community.

Communities like Jefferson County prefer our rural character, and have no intention of becoming the State's green energy generator without legitimate restrictions on agricultural protection, unhampered authority to permit projects as we see fit, and the ability to assess real property so that taxpayers actually see the benefit of hosting these projects.





Legislative Request

The Jefferson County Board of Legislators supports NYSAC resolution “Urging the Adoption of Smart Renewable Energy Siting Practices with Strong Local Input and Agricultural Protections.” New York State should pursue policies that increase local control and participation in the clean energy and electric transmission siting process and that enhance agricultural and environmental protections for said projects.

Further, the Jefferson County Board of Legislators supports the heroic efforts of the Schoharie County Board of Supervisors in their legal challenge of the 575-B taxation model. We urge the State Legislature, Governor, and the Department of Taxation and Finance to abandon their continued, illegal efforts to undermine local real property tax assessment authority.

Justification

- **Protects Home Rule Authority** – Local governments, comprised of elected officials are directly accountable to their communities, and as such are best positioned to determine appropriate land use and taxation policies that reflect the unique character, priorities, and needs of their residents.
- **Preserves Agricultural and Rural Integrity** – The current state-driven siting and taxation policies risk undermining the agricultural viability and rural landscape of counties like Jefferson, where unregulated green energy development could permanently alter farmland and community character.
- **Ensures Fair Tax Benefits for Local Taxpayers** – Allowing local assessment authority guarantees that the financial benefits of hosting renewable energy projects are appropriately realized by the impacted communities, not disproportionately shifted to benefit private developers or the State.
- **Promotes Community Buy-In and Project Success** – Strong local input and control over renewable energy siting fosters public trust, reduces opposition, and encourages more thoughtful, community-supported green energy development.





Additional Priorities:

- Governor Hochul and the New York State Legislature to Avoid Increasing Costs on Local Governments and to Adopt a State Spending Limit Comparable to Local Mandates
- The New York State Department of Environmental Conservation to Pause Implementation and Reverse the Freshwater Wetlands Regulations (6 NYCRR Part 664)
- Governor Hochul and the New York State Legislature to Increase Local Government Procurement Thresholds (GML 103(16))
- Governor Kathy Hochul and the New York State Legislature to Increase the Mandated Medication-Assisted Treatment (MAT) Budget Allocation for County Jails
- Adoption of Smart Renewable Energy Siting Practices with Strong Local Input and Agricultural Protections
- New York State to Increase the Salary Cap for Retired Public Employees Seeking County Employment





- The Governor and New York State Legislature to Become True Partners in Addressing Homelessness by Focusing on Rent Allowance and Standard of Need that Includes the Restoration of 50/50 Cost Sharing for Safety Net Programs, and Provide Actual Brick and Mortar Solutions by Making Permanent Housing the Central Focus
- New York State to Equitably Distribute Gaming Revenue to all New York Counties and to Make Whole Counties Impacted by Gaming Revenue Losses
- Support of Changes to New York's Discovery Laws Proposed in the Governor's Executive Budget to Clearly Define Discoverable Materials



JEFFERSON COUNTY BOARD OF LEGISLATORS

Resolution No. _____

Payment of Legislators' Expenses

By Legislator: _____

Whereas, The Finance & Rules Committee is responsible for examining and auditing claims made by members of the Board, and

Whereas, Claims in the amount of \$1,366 have been audited and deemed allowable.

Now, Therefore, Be It Resolved, That the County Treasurer be and is hereby directed to draw checks payable to the claimants as audited.

Seconded by Legislator: _____

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

JEFFERSON COUNTY BOARD OF LEGISLATORS

Resolution No. _____

Concurring in Request for Enactment of Home Rule Legislation -
Assembly Bill A6688, Senate Bill S6207 - Amending the New York State Tax
Law to Authorize the County of Jefferson to Impose an Additional Rate of
Sales Tax of One Percent

By Legislator: _____

Whereas, By Resolution No. 68 of 2025, this Board of Legislators requested the introduction of a bill in the State Legislature which would amend the New York State Tax Law to allow the County of Jefferson to impose up to an additional sales tax of one percent (1%) until November 30, 2025, and

Whereas, The aforesaid legislation has been introduced in both houses of the State Legislature as Assembly Bill A6688 and Senate Bill S6207, and

Whereas, Article IX of the State Constitution and Section 40 of the New York State Municipal Home Rule Law require a home rule request be made to the State Legislature before the aforesaid Bills may be enacted into law, and

Whereas, The Chairman of this Board has determined to make a home rule request for the enactment of the aforesaid Bills into law.

Now, Therefore, Be It Resolved, That this Board does hereby concur in the home rule request of the Chairman of this Board for enactment of Assembly Bill A6688 and Senate Bill S6207 to amend the New York State Tax Law to allow the County of Jefferson to impose up to an additional sales tax of one percent (1%) until November 30, 2027, and be it further

Resolved, That the Chairman of this Board and the Clerk of this Board are authorized to file the appropriate home rule request with the New York State Assembly and the New York State Senate.

Seconded by Legislator: _____

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 ____.

Clerk of the Board of Legislators

JEFFERSON COUNTY BOARD OF LEGISLATORS

Resolution No. _____

Amending 2025 County Budget for the County Attorney Department Relative to
General Ledger Coding Review

By Legislator: _____

Whereas, Since the 2025 budget process, a review has been conducted to ensure uniformity in general ledger coding with best practices, the adopted Chart of Budgetary Accounts, and IRS regulations, and

Whereas, In an effort to reflect expenses in their most appropriate account and strengthen County financial reporting, it is necessary to transfer funds between certain accounts.

Now, Therefore, Be It Resolved, that the 2025 County Budget is hereby amended as follows:

Increase:

01142000 04114 Maintenance/Repair \$ 24,999

Decrease:

01142000 04416 Professional Fees \$ 24,999

Seconded by Legislator: _____

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 ____.

Clerk of the Board of Legislators

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Authorizing An Agreement with AJ3 Solutions, LLC and Catalog Commerce and Solutions, LLC for the Purchase and Implementation of an Electronic Contract Management System and Amending the 2025 County Budget in Relation Thereto

By Legislators: _____

Whereas, The Jefferson County Attorney's Office is responsible for the management of all contracts entered into by Jefferson County and its departments, and

Whereas, The volume of contracts for which the Jefferson County Attorney's Office is responsible has grown exponentially over the years and has required ever increasing amounts of time to be spent managing Jefferson County's contracts, and

Whereas, AJ3 Solutions, LLC and Catalog Commerce and Solutions, LLC, offers a complete, electronic contract management system specifically designed for New York State municipal governments, to include purchase of a software license, and

Whereas, Implementation of such a system would provide much greater efficiency in the processing, approval and overall management of county contracts, and

Whereas, Funds are available due to current vacancies and staff planning for the remainder of the 2025 fiscal year.

Now, Therefore, Be It Resolved, that Jefferson County enter into an agreement with AJ3 Solutions, LLC and Catalog Commerce and Solutions, LLC for the purchase and implementation of an electronic contract management system in the total amount of \$75, 775, which includes a one-time software license purchase in the amount of \$44,950, for the period of one year commencing on the date the agreement is fully executed, plus post implementation support, as needed, at the rate of \$175.00 per hour, and with an option to renew the agreement for up to four (4) one-year terms, for purposes of annual hosting and maintenance of the software license (\$7,200.00 for 2026, with a 3% increase in years 3 and 4), and to include post implementation support, as needed, at the rate of \$175.00 per hour, and be it further

Resolved, That the Chairman of the Board is hereby authorized and directed to execute said agreement, and any annual renewals thereof, subject to the review of the County Attorney as to form and content, and be it further

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

Increase:

Expenditure		
01142000 04119	Computer Software	\$44,950

01142000 04411 Legal Fees \$30,825

Decrease:

Expenditure
01142000 01100 Personal Services \$75,775

Seconded by Legislator: _____

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

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Authorizing Change in County Clerk Fees – Mortgage Tax Retention

By Legislator: _____

Whereas, In accordance with Article 11, Section 250 through 267 of the Tax Law, the County Clerk is charged with the collection and administration of mortgage tax monies, and

Whereas, Section 262 of the Tax Law authorizes reimbursement of the costs associated with the collection and administration of mortgage tax monies, and

Whereas, Pursuant to Resolution No 134 of 2024 the Board of Legislators authorized an increase to \$430,265 for the mortgage tax administrative fee to cover actual costs, and

Whereas, The County Clerk has estimated that the 2025 actual cost associated with the collection and administration of the mortgage tax amounts to \$419,311, representing a decrease of \$10,954.

Now, Therefore, Be It Resolved, That the Board of Legislators does hereby authorize the County Clerk's Mortgage Tax Fee to be set to \$419,311 per year effective July 1, 2025 and directs the County Clerk to deduct said amount from the mortgage tax monies collected, and be it further

Resolved, That a certified copy of this resolution be forwarded to the New York State Department of Taxation and Finance for approval.

Seconded by Legislator: _____

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 ____.

Clerk of the Board of Legislators

JEFFERSON COUNTY BOARD OF LEGISLATORS

Resolution No. _____

Amending the 2025 County Budget in Relation to the Opening of Additional Board of Elections Polling Sites, Additional Special Election Expenses, and Polling Equipment

By Legislator: _____

Whereas, By Resolution No. 26 of 2025, the Board of Legislators identified exploring options to enhance accessibility of election polling places throughout the County through the opening of additional polling locations, and

Whereas, the right to vote is a fundamental cornerstone of democracy, and ensuring all eligible voters have equal access to polling places is essential to upholding this right, and

Whereas, limited polling locations can create barriers to voting, particularly for individuals residing in rural areas, individuals with disabilities, senior citizens, and those lacking reliable transportation, and

Whereas, long wait times and overcrowding at polling sites can deter voter participation and disproportionately affect working individuals, caregivers, and those with time constraints, and

Whereas, expanding the number of polling sites throughout the County will reduce travel distances, decrease wait times, and create more equitable opportunities for all residents to exercise their right to vote, and

Whereas, the Board of Legislators and Board of Elections are committed to fostering increased civic engagement and participation in the electoral process, and

Whereas, An unforeseen and unbudgeted additional election for the 21st Congressional District is required in 2025, and

Whereas, The Board of Legislators and Board of Elections have identified the reopening of four poll sites located within the City of Watertown and Towns of Orleans and Ellisburg to enhance voter accessibility and participation, expenses for which were not included in the 2025 Adopted Budget.

Whereas, The current pollbooks are reaching end of life for security support in 2025 and current budgeted grant funds authorized by Resolution No. 31 of 2025 through the Poll Book Grant are insufficient to cover the required quantity of necessary devices, which were considered in the Contingent Account during the 2025 Budget process.

Now, Therefore Be It Resolved, That the 2025 County Budget is hereby amended as follows:

Increase:

01145000 01110	Temporary	\$16,000
01145000 01300	Overtime	7,500

01145000 02100	Equipment	84,280
01145000 02101	Computer Equipment	44,881
01145000 04119	Computer Software	8,234
01145000 04102	Office Furnishings	496
01145000 04313	Travel	4,708
01145000 04415	Advertising	100
01145000 04515	Professional Food Expense	2,500
01145000 04585	Operating Supplies	4,314

Decrease:

01199000 04963	Contingent Account	\$173,013
----------------	--------------------	-----------

Seconded by Legislator: _____

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 ____.

 Clerk of the Board of Legislators

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Authorizing An Agreement Related to Enterprise Content Management System

By Legislator: _____

Whereas, Jefferson County is striving for new methods to increase staff productivity and mitigate staffing challenges that will benefit all County Departments, and

Whereas, the County is responsible for issuing Certificates of Residency for residents attending community colleges, a process that requires secure collection, verification, and storage of personal and supporting documentation, and

Whereas, Laserfiche software offers an automated, user-friendly platform that simplifies the submission and management of Certificate of Residency applications, reducing manual errors, processing times, and paper use while providing residents with a streamlined digital experience, and

Whereas, The County is tasked with the retention and management of vast amounts of records in compliance with state and federal regulations, necessitating a reliable and organized system for storing, retrieving, and disposition within various statutory requirements, and

Whereas, Laserfiche software provides robust records management capabilities, including digital archiving, automated retention schedules, secure access controls, optical character recognition (OCR), and scheduled disposition, thereby ensuring compliance with records retention policies and reducing physical storage needs, and

Whereas, The County continues to seek ways to improve governance and transparency in its legislative and administrative functions, and Laserfiche's agenda management features offer the potential to streamline agenda creation, document distribution, and meeting workflows, and

Whereas, Laserfiche, through ICC Community Development Solutions, will initially provide twenty-seven licenses, software implementation, and training for a first-year set fee of \$22,256, with annual increases thereafter.

Now, Therefore, Be it Resolved, That the Chairman of the Board is hereby authorized to execute an agreement for an Enterprise Content Management System with ICC Community Development Solutions, for the initial term of three years, subject to the approval of the County Attorney as to form and content, and be it further

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

Increase:

Expenditure

01168000 04119	Computer Software	\$ 22,256
----------------	-------------------	-----------

Decrease:

Expenditure

01199000 04963	Contingent Account	\$ 22,256
----------------	--------------------	-----------

Seconded by Legislator: _____

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 ____.

Clerk of the Board of Legislators

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Adopting, Amending and Abolishing Jefferson County Administrative Policies
and Procedures

By Legislator: _____

Whereas, Local Law No. 10 of 1986, as amended, provides that the County Administrator shall promulgate such administrative regulations and procedures as may be authorized by the Board of Legislators, and

Whereas, The Board of Legislators is committed to adopting, amending, and abolishing specific administrative policies and procedures to ensure that County departments operate in the most efficient and effective manner possible, and

Whereas, This ongoing effort aims to streamline operations, and align practices with current best practices.

Now, Therefore, Be It Resolved, That actions for the following Administrative Policies and Procedures are hereby approved and new/amended policies are incorporated herein:

Adopting new policy:

- Section: Finance, Subsection: 4.14 Credit Card

Amending the following policies:

- Section: Purchasing, Subsection: 4.01 Policy, Control & Quotations;
- Section: Finance, Subsection: 1.03 Fixed Asset Control;
- Section: Finance, Subsection: 1.11 Travel

Abolishing policy:

- Section: Purchasing, Subsection: 4.02 Quotations

and be it further

Resolved, That the promulgation and implementation of the above referenced policies by the County Administrator is authorized, effective April 1, 2025.

Seconded by Legislator: _____

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 ____.

Clerk of the Board of Legislators



ADMINISTRATIVE MEMORANDUM POLICIES AND PROCEDURES

County of Jefferson Board of Legislators Office of the County Administrator

Section: FINANCE

Issued: 03/2025

Subsection: 4.14 Credit Cards

Revised:

PURPOSE

This Policy has been established to outline the acceptable use of a County-issued credit card ("P-Card") and County Virtual Card Program by authorized Jefferson County Department Cardholders.

SCOPE

Applies to all County departments and employees issued County credit cards and virtual cards for business-related expenses.

POLICY AND CONTROL

1. This Policy must be followed by all Cardholders when conducting County business with a P-Card and Virtual Card. All Purchasing Policy guidelines must be followed for procuring goods and services, including the issuance of a purchase order, when required. The County Credit Card Program is not intended to avoid or bypass appropriate purchasing procedures.
2. Credit limits will vary depending on the needs of the department. Limits will be determined by the Purchasing Agent and approved by the County Administrator.
3. Any County employee assigned a Card must first agree to the Purchasing Card Cardholder Use Agreement (Appendix A). Department Heads will be responsible for completing the Agreement for department cards and virtual cards.
4. P-Cards and Virtual Cards may be used for expenditures related to properly authorized travel (lodging, meals, and transportation) and training and to purchase goods, supplies, or services when no other purchasing options exist, or when it is deemed efficient or in the best interest of the County, in conformance with Purchasing Policy 4.01 - Policy and Control.
5. A P-Card or Virtual Card should not be utilized when the vendor is charging a credit card fee, except in the case of unavoidable travel expenses and emergency purchases, as defined in Purchasing Policy 4.01 - Policy and Control.
6. All P-Cards and Virtual Cards shall be issued by the Jefferson County Purchasing Agent,

subject to the approval of the County Administrator. Card usage will be audited and can be restricted and/or rescinded at any time due to violations of this Policy or violations of the terms of Jefferson County Purchasing Policies or the Cardholder Agreement. The Cardholder is responsible for the use of their assigned card. Department Heads are responsible for the use of all department issued credit cards.

7. Card holders must secure and provide all itemized receipts. All receipts must contain the following information: merchant name, purchase date, description of each item purchased, total cost. Credit Card receipts are NOT considered itemized receipts as there is no detail as to the purchases.
8. The Cardholder or the department designee is responsible for entering all required transactional information, including manual invoices, into MUNIS. The Cardholder is responsible for confirming all information and receipts are provided.
9. Department Heads are responsible for ensuring all purchases are reasonable, authorized for Departmental business, and that the transactions were not in violation of the Credit Card Policy and/or the Purchasing Policy for all department issued credit cards.
10. New York State law exempts the County from payment of New York State sales and use taxes. Therefore, it is the responsibility of the Cardholder to ensure sales tax is not included on in State purchases made with a P-Card or Virtual Card.
 - a. To make tax exempt purchases, cardholders will be required to present vendors with a letter of tax exemption. For hotel/motel stays, cardholders should complete a ST-129 Form, "Exemption Certificate".
11. Lost or stolen cards, or cards with unauthorized purchases, must be immediately reported to the Purchasing Department.
12. Refunds and exchanges must be credited directly back to the P-Card account. Under no circumstances shall cash or gift/debit cards be received for refunds or exchanges.
13. Misuse of a P-Card or Virtual Card may result in revocation of the Card(s). Violations include, but are not limited to:
 - a. Failure to follow the County's Purchasing Policy.
 - b. Purchasing items on the list of prohibited transactions.
 - c. Failure to submit itemized receipts.
 - d. Repeat offenses of paying reasonably avoidable sales tax.
 - e. Allowing an unauthorized individual to use the Card.
 - f. Saving card information in personal accounts, such as internet browser accounts.
 - g. Failure to properly secure the card or card information.
14. List of prohibited transactions include:
 - a. Personal purchases not for County business.

- b. Cash advances.
 - c. Cash refunds.
 - d. Any purchase where an additional fee would be added to use the Card. (Unless no other payment option exists).
 - e. Any purchase that does not follow the County Purchasing Policy.
 - f. Purchases that exceed the credit line limit.
 - g. Alcohol purchases.
 - h. Online purchases where a contract is in place (Amazon Marketplace, Staples, Uline, etc.)
 - i. Professional Services in which the Vendor would be issued a 1099.
15. Unauthorized expenditures may be recouped by the County from the employee responsible by any legal means authorized under New York State law, including but not limited to payroll withholdings.
16. When a Cardholder leaves County employment, they must return their P-Card to Purchasing.

VIRTUAL CARD

Each department may be issued a Virtual Card with an assigned credit limit, in addition to the aforementioned P-Card. All Credit Card Policy rules apply to the department's virtual card. The Department Head will be responsible for ensuring policy compliance.

The Virtual Card should be used for all online or phone transactions in which a credit card may be used in accordance with this Policy.

The Virtual Card should not be used for Hotel, Rental Car or any reservations in which a physical card must be presented at check-in.

A County-wide AP Card Program will be in place allowing vendor invoices and vouchers to be paid via credit card through the normal audit process. To enroll in the AP Card program, the vendor will complete an enrollment form – located on the All-Employees Shared Drive. The department will then forward the completed form to the Treasurer's office.

REFERENCES:

Purchasing Policy 4.01 - Policy and Control
Sales Tax Exemption Letter
ST-129 Form, "Exemption Certificate".

ISSUED: 04/2025

REVISED:
Ryan Piche, County Administrator

APPENDIX A

PURCHASING CARD CARDHOLDER USE AGREEMENT

Employee Name: _____
Department: _____
Last Four of Card Number: _____
Department Credit limit: \$ _____

I _____ am being entrusted with a Jefferson County Purchasing Card. The card is provided to be utilized to pay for authorized travel and training, or to purchase materials on behalf of the County. The card may be revoked at any time without my permission.

I understand that I will be making financial commitments on behalf of the County and will strive to obtain the best value for the County when making purchases.

I will not allow any unauthorized person to use my assigned card.

I have fully read the Jefferson County Purchasing Card Policy, the Jefferson County Purchasing Policy, and this Cardholder Agreement. By my signature below, I am acknowledging that I fully understand the terms and conditions of these documents and agree to comply with those terms. Failure to do so may be considered misappropriation of funds and may be subject to revocation of card privileges and disciplinary action.

I understand that the policies and procedures related to the Purchasing Card Program may be updated or changed at any time. I agree to follow any said changes.

I will use the card only for authorized purchases.

I will obtain an itemized receipt from vendors each time the card is used.

I fully understand my card account is subject to internal control reviews and audits to protect the interests of Jefferson County, and I agree to comply with these reviews and audits.

I am responsible for immediately notifying the card issuer, Purchasing and my supervisor if the card is lost or stolen. I will also complete the Lost or Stolen Card Form and submit it to Purchasing. Upon resignation/separation from the County, or upon the request of the Purchasing Agent, I will turn in the card to Purchasing.

I am responsible for all charges on the card will resolve any discrepancies by contacting the pertinent vendor or card issuer.

Employee Signature: _____ Date: _____



ADMINISTRATIVE MEMORANDUM POLICIES AND PROCEDURES

County of Jefferson Board of Legislators Office of the County Administrator

Section: PURCHASING

Issued: 12/1991

Subsection: 4.01 Policy, and Control, & Quotations

Revised: 6/2011, 12/2018, 8/2024, 04/2025

PURPOSE

The purpose of this Policy is to establish a standardized and centralized purchasing system that ensures the efficient, cost-effective, and transparent procurement of goods and services. This Policy promotes compliance with all applicable federal, state, and local laws while fostering competition, fairness, and fiscal responsibility. The keynote of any successful purchasing system is cooperation and control. Control involves not only compliance with required purchasing procedures but also affects efficiency.

"Administrative overburden" can ruin the effectiveness of the system as quickly as noncompliance.

SCOPE

This policy applies to all Jefferson County departments, agencies, and personnel involved in the procurement of goods and services.

POLICY AND CONTROL

1. The County's Purchasing Agent shall be responsible for the development and administration of a centralized and standardized purchasing system. The Purchasing function is delegated to the Purchasing Agent and the two Buyers in the Purchasing Department.
2. The purchasing policies and procedures shall be in accordance with all applicable state and local laws and regulations.
3. The Purchasing Department shall procure materials, equipment, supplies, and services as required, at the best possible prices, from responsible suppliers and providers and maintain appropriate supporting documentation and records.
4. The purchase of materials, equipment, and supplies, and public works contracts in excess of the competitive bidding thresholds per General Municipal Law, Section 103 shall be awarded only after public advertising, and the solicitation of formal bids in compliance with General Municipal Law, Section 103. Current thresholds are involving an estimated annual expenditure of 20,000 or more for materials, equipment, and supplies and public works contracts involving an estimated annual expenditure of \$35,000 or more. shall be awarded only after public advertising, and the solicitation of formal bids in compliance with General Municipal Law, Section 103.

5. **Requests for bid preparation are to be made directly to the Purchasing Department. The requesting department must allow a reasonable amount of time for the preparation and review of the bid package by the Purchasing Department. The following information is required from the requesting department:**
1. **Description of the items to be bid.**
 2. **What is to be included in the specifications. For example, sample or previously used specifications.**
 3. **Date department requires the delivery of goods and/or services.**
 4. **List of suggested vendors when available.**
 5. **The adopted budget amount for the goods or services.**
6. The Purchasing Department shall be responsible for issuing Requests for Proposals once a determination is made that an RFP rather than a formal competitive bid is appropriate. The RFP shall include specific language that identifies the method of award.
7. Upon request, the Purchasing Department will work with County Departments to develop Professional Service Contracts. Such RFPs will be developed by the individual Department and Purchasing and issued through the Purchasing Department. All other Professional Service Contracts will be documented by the individual Department.
8. The Purchasing Department shall be responsible for all required public advertising and competitive bidding; shall be responsible for all bid solicitations and openings; shall secure and document the recommendations from the appropriate official for awarding bid contracts and shall award contracts within the annual appropriations authorized by the Board of Legislators.

As required by General Municipal Law section 103-d, if competitive bidding is required by law, each bid must contain the following statement subscribed by the bidder and affirmed by such bidder as true under penalty of perjury: **NON-COLLUSION CERTIFICATION** By submission of this bid, each bidder and each person signing on behalf of any bidder certifies, and in the case of a joint bid, each party thereto certifies as to its own organization, under penalty or perjury, that to the best of knowledge and belief:

- a. The prices in this bid have been arrived at independently without collusion, consultation, communication or agreement, for the purpose of restricting competition, as to any matter relating to such prices with any other bidder or with any competitor;
- b. Unless otherwise required by law, the prices which have been quoted in this bid have not been knowingly disclosed by the bidder and will not knowingly be disclosed by the bidder prior to opening, directly or indirectly, to any other bidder or to any competitor; and
- c. No attempt has been made or will be made by the bidder to induce any other person, partnership or corporation to submit or not to submit, a bid for the purpose of restricting competition.

d. Jefferson County will accept sealed bids by utilizing the following methods:

1. In person
2. Mail
3. Electronically (excludes any purchase contracts necessary for the completion of a public works contract)

All bids must be delivered to the Purchasing office, as outlined on the County website, prior to the date and time specified in the bid solicitation. No late bids will be accepted. The electronic bidding process utilized by the County is compliant with General Municipal Law 103-d and with Article III of the State Technology Law, and article eight of the Labor Law, to ensure the integrity and privacy of the sealed bidding process.

9. Materials, supplies, equipment, and services which are not subject to competitive bidding, must still be procured in a manner which will serve the best interests of the public. To this end, in cases where competitive bidding for procurement of a good or service is not legally required, purchases will be made in accordance with **this Policy** ~~the following guidelines and procedures.~~
10. Equal Opportunity shall be provided to ensure full and open competition for all responsible suppliers to do business with the County. The Purchasing Department may solicit bids or quotations from any responsible vendor and may develop a list(s) of suppliers that may be used for the procurement of specific goods and services. Any responsible supplier may be included on the list upon request.
11. Vendors who are included on the NYS Department of Labor List of Debarred Contractors are not eligible to provide quotes or services to the County. The County does not provide a preference to any bidder who, after meeting all of the requirements of a bid, would not otherwise be entitled to a contract award as the lowest responsible bidder.
12. When formal bidding procedures are not required by law, quotations shall be solicited and appropriately documented.
13. Purchases may be made through available state contracts of the NYS Office of General Services, *GSA*, or in accordance with Sub. 3 of GML 103 which allows the purchases of materials, equipment or supplies, or the contract for services, other than services subject to Article 9 of the Labor Law, through any municipality within New York State, whenever such purchases are in the best interest of the County.
 - a. Also, in lieu of obtaining quotations or issuing formal bids for the purchase of commodities or services not subject to Article 9 of the New York State Labor Law, the Purchasing Department is authorized to make such purchases using established national and regional cooperative contracts.

- b. As authorized by New York General Municipal Law 103, and in accordance with Jefferson County Local Law, purchase contracts may be awarded on the basis of best value, as defined in section 163 of the State Finance Law and as authorized in section 103 of the General Municipal Law, to a responsive and responsible bidder. When the bid specifications state that the bid will be awarded on the basis of “best value, the specifications will also include the criteria that will be used to award the bid. In assessing best value, when awarding the purchase contract, non-price factors can be considered. Non-price factors may include, but are not limited to, environmental benefits, energy efficiency, reliability of a product, efficiency of operation, difficulty/ease of maintenance, useful lifespan, ability to meet needs regarding timeliness of performance, and experience of a service provider with similar contracts.

The basis for “Best Value” shall reflect, wherever possible, objective and quantifiable analysis. Such basis may also identify a quantitative factor for offerors that are small businesses, certified minority-or women-owned business enterprises as defined in subdivisions one, seven, fifteen and twenty of section three hundred ten of the executive law or service-disabled veteran-owned business enterprises as defined in subdivision one of section forty of the veterans’ services law to be used in evaluation of offers for awarding of contracts and services

- c. In Accordance with GML 103(6), surplus and secondhand supplies, materials or equipment may be purchased without competitive bidding from the Federal Government, State of New York, or from any other political subdivision, district, or public benefit corporation.
- d. Blanket purchase orders are used for items which are frequently purchased from the same vendor on an “as needed” basis during a certain calendar period. A blanket purchase order eliminates the processing of many individual purchase orders and allows the departments flexibility in ordering and receiving commodities. The department(s) submitting blanket purchase requisitions for a particular commodity, on existing awarded county bid contracts, will not be allowed to purchase any other items on that blanket PO on the blanket purchase order issued. In such instances, the requesting department will be required to submit a separate purchase requisition.

Although a Department may request a purchase be made using a particular contract source, the decision as to the appropriate contract to be used will be that of the Purchasing Department who will appropriately document the reason for the determination.

- 14. Jefferson County will allow all other municipalities within New York State to “piggyback” on the contracts of Jefferson County in accordance with GML 103.
- 15. Contractual agreements for the leasing and/or lease/purchase of equipment shall be awarded by the Purchasing Department, in conformance with the bidding requirements of

GML 103 or solicitation of quotations, whichever is applicable, within the appropriations authorized by the Board of Legislators.

16. Working with the Director of Insurance, the County shall issue a competitive solicitation for the purchase of insurance coverage as required.
17. Supplies used by county departments shall be uniform whenever consistent with operational needs and in the interest of efficiency and economy.
18. Control involves not only compliance with required purchasing policy, but also affects the paperwork necessary. There are certain expenditures for which the processing of a purchase order may be unnecessary. The following expenses may be approved without purchase orders:
 - a) Employee expenses
 - b) Reimbursement of petty cash funds
 - c) Utility bills
 - d) Legal notices
 - e) Postage
 - f) Medical examinations and veterinarian fees
 - g) Interdepartmental charges
 - h) Intergovernmental charges
 - i) One-time Purchases \$250 and under that are not applicable to a blanket PO**
 - j) Subscription renewals**
19. No official or employee shall be interested financially in any contract entered into by the County. All officials and employees shall comply with the provisions of the County's code of ethics, and Procurement Conflict of Interest policy.
20. The Purchasing Department shall make available to other municipalities within the County the opportunity to participate, whenever practicable, in the County's contracts or competitive bids.
21. Pursuant to Section 103 (4) of the General Municipal Law, Emergency Purchases are granted as an exception to competitive bidding. The following criteria will be considered for emergency purchases: the situation must arise out of an accident or unforeseen occurrence or condition, the circumstances must affect public buildings, private property or the life, health, safety or property of the County's residents; and the situation must require immediate action which cannot await competitive bidding.

Generally, to meet this set of criteria, there must be a present, immediate and existing condition which is creating an imminent threat or danger to public or private property or the life, health, safety, or property of the County residents, which requires immediate action to be taken. Further delay to comply with competitive bidding requirements is so detrimental to the public interest that it overcomes the strong public policy in favor of bidding.

For consideration, the requisitioning department calls the Purchasing Agent and gives the following information:

- a. Reason for emergency purchase.
- b. Department name and budget code.
- c. Complete description and cost of services or materials to be purchased.

- d. Name and address of recommended vendor.
- e. **The payment method used to procure the goods or services**

The Purchasing Agent or designee determines if the purchase is in fact an emergency. If so, a vendor will be selected. Vendors with immediate delivery of materials or services are given preference in the selection.

When an emergency occurs outside of normal office hours, the department may proceed with an emergency purchase at the discretion of the Department Head or designee within the scope of this Section only. The Department Head or designee must email the Purchasing Agent within 3 business days with information outlined in a through e above.

- 22. In cases where a reasonably exhaustive and documented search discloses that a good or service is available only from a single vendor or in cases where there is common knowledge of the existence of a monopolistic situation for a particular good or service being sought, that good or service may be purchased from a single identified vendor or supplier without competitive bidding or solicitation of quotations. The Board of Legislators may also approve the standardization of a particular product based upon the recommendation of the Purchasing Department.

As provided by section 103 of GML, sole source purchases are permitted when there is only one valid source to procure goods and services. Justification for sole source purchases includes: purchase order is made to the original manufacturer or provider; there are no regional distributors, or parts/equipment are not interchangeable with similar parts of another manufacturer, or it is the only known item that will meet the specialized needs of the department or perform the intended function; purchases required by contractual obligations; or standardization approved by the County Legislature.

- a. Whenever a Department Head believes that materials or services they require are available from a sole source vendor, he/she shall complete a purchase requisition and forward it to the Purchasing Agent or designee for approval. Documentation must be attached to the requisition.
- b. When the Purchasing Department determines a sole source vendor, documentation must be attached to the requisition.
- c. Following approval, the purchase requisition will be processed in the normal procedure.

A Single Source vendor may be a distributor/wholesaler/retailer that has a contractual agreement for a specific territory to the exclusion of others. A letter from the manufacturer must be on file with the purchase order and/or confirming the single source status. The Purchasing Department determines a single source vendor.

- 23. All purchases made using state or federal funding must be completed and monitored according to the Uniform Administrative Requirement Cost Principles, and Audit Requirements for Federal Award (2CFR 200). Reference Appendix A.
- 24. ~~Instances of failure to comply with this policy as identified by the County Auditor shall be reported~~

~~to the County Administrator. The County Administrator shall keep the Board Chairman and the jurisdictional committee apprised of non-compliance and initiate corrective action. Any questions relative to the intent or clarification of the policy contained herein shall be subject to a determination of the Board of Legislators if determined to be necessary or appropriate. (Duplicate Language)~~

24. All requests to purchase any technology-related equipment, software or services must be approved by the Information Technology Department.
25. General Municipal Law Section 103 allows for the County to standardize on a particular type of material or equipment. Standardization allows for purchase of a specific model or type of equipment or supply but does not limit the vendors. A standardization resolution must be approved by at least two-thirds of all Board members and must state the reasons of efficiency or economy. The adoption of such a resolution does not eliminate the necessity for conformance to the competitive bidding requirements.
26. Claims for goods or services for over \$250 for which no Purchase Order was issued are prohibited.
27. This policy and procedures shall be reviewed on an annual basis by the appropriate jurisdictional committee of the Board of Legislators. The County Administrator may from time to time solicit comments from Department heads concerning this policy and procedure.
28. The County will not be deemed responsible for commitments made circumventing procedures required under this policy.
29. Instances of failure to comply with this policy as identified by the County Auditor or **Purchasing Agent** shall be reported to the County Administrator. The County Administrator shall keep the Chairman of the Board and the appropriate jurisdictional committee of the Board advised as to compliance with this policy and procedures. ~~Any question as to the interpretation of this policy and procedures shall be subject to a determination of the appropriate jurisdictional committee of the Board of Legislators and, if necessary, the full Board of Legislators.~~

GUIDELINES: QUOTATION PROCEDURES:

1. Formal competitive bidding will be utilized whenever required by law and shall be conducted in accordance with the County's Administrative Policy. When determined to be in the interest of the County, the Purchasing Agent may require competitive bidding even when such bidding is not legally required.
2. The Department, with the assistance of the Purchasing Department, shall solicit quotes for required purchase of all materials, equipment and supplies, including the leasing of equipment and securing of contractual agreements for services in compliance with this

Policy. The Department must upload the quote(s) and any other required documentation within the ERP system when requesting a Purchase Order. In instances where a quote is not required, as outlined below, decisions will be made based on reliable market information, and in the best interest of the County.

~~2. Purchases may be made through available National cooperative contracts, state contracts of the NYS Office of General Services, General Services Administration, or in accordance with Sub. 3 of GML 103 which allows the purchases of materials, equipment or supplies, or the contract for services, other than services subject to Article nine of the Labor Law, through any municipality within New York State, whenever such purchases are in the best interest of the County.~~
(Duplicate Language)

~~3. In instances where competitive bidding is not warranted or required, or National or State cooperative contracts are not used, price quotation(s) shall be solicited and documented to achieve the best pricing.~~

3. A quotation shall mean a statement, written or verbal with confirmation, by a vendor setting forth the price and terms and conditions under which the vendor will furnish the goods or services.

4. The County Purchasing Agent shall be responsible for **compliance with this Policy**. ~~ensuring quotations are solicited in connection with the purchasing of all materials, equipment and supplies as required, including the leasing of equipment and securing of contractual agreements for services.~~

~~42. The following sets forth the quotation procedures to be utilized under the specific acquisition thresholds:~~

5. Quotes must be obtained for all items as outlined below unless they are available from an approved contract, including but not limited to:

- a. New York State Contracts available through Office of General Services (OGS) <https://www.ogs.ny.gov/purchase/searchbrowse.asp>
- b. Contract awarded by Jefferson County through the competitive bid process.
- c. Contract awarded by another municipality (i.e., county, town, village) in which the contract allows for “piggybacking” to be extended to other municipalities.
- d. Preferred Source pursuant to Sections 175(a) and 175(b) of the New York State Finance Law.
- e. National Cooperatives

Quotation Thresholds				
Annual Spend (County-Wide)	Requisition (PO) Required	Quote Required	3 Formal Quotes Required	Competitive (Sealed) Bidding
Good or Service				
\$0 - \$250				
\$250.01 - \$2,500	X			
\$2,500.01 - \$10,000	X	X		
\$10,000.01 - \$20,000	X		X	
\$20,000.01 and Above	X			X
Public Works				
\$0 - \$250				
\$250.01 - \$2,500	X			
\$2,500.01 - \$10,000	X	X		
\$10,000.01 - \$20,000	X		X	
\$20,000.01 - \$35,000	X		X	
\$35,000.01 and Above	X			X

Exceptions	
Certain Professional Services	Reimbursement of Petty Cash Funds
Utility Bills	Interdepartmental Charges
Medical Examinations	Legal Notices
Postage Meter and stamp Cost	Subscription Renewals
Mileage, Travel, Conference	True Leases

Estimated Annual Purchase Cost	Minimum Quotation Procedure to be Used
\$0.01 – \$1,500.00	No Quotation required. Purchase to be based upon reliable market information such as
(Materials, Equipment or Services)	

catalogues, vendor price listings or quotations.

\$1,500.01 – \$5,000.00
(Materials, Equipment or Services) Vendors provided with verbal description of goods services sought. Successful vendor submits written quotation confirming terms and conditions of verbal quotation.

\$5,000.01 – \$20,000.00
(Materials and Equipment) Minimum of three Vendors provide a written price quotation for specified goods
Or or services sought.

\$5,000.01 – \$35,000.00
(Public Works/Services or Equipment Rental exceeding \$10,000) Minimum of three Vendors provide a written price quotation for specified goods or service.

(Equipment Rental of under \$10,000 does not require a quotation but shall be based upon availability and market pricing.)

(Expenditures for purchases of materials, supplies or equipment in excess of \$20,000 and contracts for public works in excess of \$35,000 may be purchased through a municipal, state, or national contract, or will be required to be bid in accordance with the provisions of the General Municipal Law.)

6. Where required, a minimum of three providers shall be solicited. If three providers are not solicited, or if fewer than three responses are received conditions supporting fewer solicitation shall be documented and approved by the Purchasing Agent.

7. Public Works applies to those items or projects involving labor or both materials and labor where Prevailing Wages apply. The Purchasing Department will have the responsibility to obtain the Prevailing Wage Schedule.

8. In lieu of obtaining written quotations for purchases of commodities under \$20,000, the Purchasing Department is authorized to make such purchases using established government cooperative purchasing contracts including but not limited to the New York State Office of General Services Contracts, General Services Administration (GSA) contracts, Minnesota Multistate Contracting Alliance (MMCAP) Contracts, or municipal, State, or National Cooperative Contracts.

9. Written quotations will contain a minimum of the following information:

- A complete description of the item, or scope of services to be accomplished
- Special conditions; i.e. delivery, installation, trade-ins, discounts, shipping fees, etc.

- Total cost

10. All quotations shall be documented and attached to the applicable purchase order and shall be maintained in the Purchasing Department records files.

11. Quotations will serve as the basis for the selection of a supplier, and will provide the supporting documentation for purchase orders and contracts issued by the Purchasing Department.

12. Exceptions to utilizing quotations based upon unusual circumstances such as lack of available vendors shall be approved in writing by the Purchasing Agent.

13. Professional services are services requiring special or technical skills, training, or expertise are not subject to competitive bidding procedures. The Purchasing Agent will determine if the professional services exception applies under state requirements. It is the County's intent to seek competition either through the use of a Request for Proposals (RFP) or by requesting written or verbal quotations, when in the best interest of the County.

14. A "true lease" refers to a lease agreement where the lessee pays for the use of an asset without obtaining ownership rights over it. True leases are not subject to bidding under General Municipal Law. Jefferson County policy requires that, unless the lease is on an approved contract, quotes must be obtained and submitted to the Purchasing Department for review and approval. For a true lease exemption to be utilized, it must be in the best interest of the County.

15. If the lowest quotation is rejected, a memorandum shall be prepared by the Purchasing Department or other official involved in the contract award explaining in detail the reasons for rejection. Such a memorandum shall be filed with any contracts or purchase orders issued in connection with the procurement.

REFERENCES:

County Law: Sections 408-a, 362(3), 625

General Municipal Law, Sections 103, 103-d, 104, 104b, 105, 106

Jefferson County Board of Supervisors Resolution 353 of 1988; Resolution 339 of 1991

Jefferson County Board of Legislators Resolutions 105 of 2011; Resolution 264 of 2018
Duplicate

GUIDELINES:

~~Purchasing is a term used to describe the activities of obtaining materials, equipment and supplies of the right quality, from a qualified source at a competitive price.~~

~~The responsibility and authority for purchasing and all of the accompanying functions have been assigned to the Purchasing Department, under the direction of the Purchasing Agent. The following definitions apply to the purchasing system and policy:~~
Duplicate Language

RESOLUTION REQUIREMENT

- 1. Resolutions of the Board of Legislators are often part of the purchasing process and as such, it is organizationally prudent to outline when resolution of the Board of Legislators is required. Resolutions are required when:**
 - a. Whenever the budget requires modification in excess of the authority of the Budget Officer.**
 - b. For authorization to sign a contract in excess of \$20,000, except for a contract with a State or Federal agency for a grant program previously authorized by the Board of Legislators that contains future authorization language.**
 - c. For policy changes, major initiatives, or potentially sensitive issues. Check with Administration for guidance.**
 - d. Other items as required by law. Check with Administration or County Attorney for guidance.**

CONTRACTUAL SIGNING AUTHORITY

1. Contract Signatory & Review:

All vendor contracts must adhere to the following process:

- a. Upon County Attorney approval, Department Heads may approve and sign contracts that do not exceed \$10,000.**
- b. Upon County Attorney Approval, the County Administrator may approve and sign contracts that do not exceed \$20,000.**
- c. Contracts that exceed \$20,000 require approval of the Board of Legislators, review by the County Attorney and signature of the Chairman of the Board.**

2. Departmental Exceptions to Signing Authority:

Certain departments are empowered with additional signing authority either statutorily, or through Board of Legislators action due to the nature of the business performed. In such instances, review by the County Attorney is still required as outlined in Section 1.

- a. Airport – Previously Authorized by Resolution No. 182 of 2022**
 - i. The Director of Aviation or his designee may enter into contracts, agreements, obligations, and other commitments on behalf of the**

County of Jefferson in regard to operations of the Watertown International Airport, the FBO, and all business transactions associated therewith, provided the financial obligation assumed against or revenue yielded to the County of Jefferson thereunder does not exceed \$45,000 per agreement, per year.

- ii. That for specific purpose of ordering, requisitioning and contracting for the purchase of aviation fuel, the aforementioned financial limitation shall not exceed \$140,000 per year, per order.**

b. Social Services - 18 NYCRR section 405.1(a) & 18 NYCRR section 346.4

- i. The Commissioner of Social Services, with the exception of foster care maintenance services and child care services, is authorized to purchase services for eligible individuals from local public agencies, private nonprofit agencies or organizations and private proprietary agencies. Foster care maintenance services may be purchased only from authorized agencies as defined in [SSL 370(10)]. Services for children with handicapping conditions provided in accordance with article 89 of the Education Law may be purchased from private proprietary agencies or organizations, and private nonprofit agencies or organizations. Specific child care services may be purchased only from those providers designated in Part 415 of NYCRR Title 18. Purchase of services and foster care maintenance must be made pursuant to a written contract in accordance with the requirements of 18 NYCRR 405.3.**
- ii. The Support Collection Unit may enter into written purchase of service agreements with private providers to assist with the functions required under 18 NYCRR Part 415. 18 NYCRR section 347.4(b) entitled Cooperative agreements and purchase of service agreements provides that "[e]ach local social services district may enter into written purchase of service agreements with other local agencies or private providers to assist the local district with the child support functions for which it is responsible.**

c. Highway Department – Previously Authorized by Resolution 286 of 2007

- i. In compliance with the provisions of Locally Administered Federal Aid Procedures Manual (LAFA) of the New York State Department of Transportation (NYSDOT), the authority to approve documents required for Federal or State aided transportation projects, is hereby delegated to the duly appointed County Highway Superintendent, with the exception of Non-Standard Feature Approval, Design Approval, and Contract Document Approval. Such documents for**

approval by the Superintendent include but are not limited to SEQR determinations, Right-of-Way Certificates, State and federal permits, utility relocation and/or railroad agreements and reimbursement requests. The excepted documents will be approved by the Chairman of the Board of Legislators.

DEFINITIONS:

1. *“Best Value” shall mean the basis for awarding contracts for services to the offeror, which optimizes quality, cost and efficiency, among responsive and responsible offerors.*
2. *A “Blanket Purchase Order” shall mean a purchase order which is used to one vendor for a specific period for items frequently purchased.*
3. *“Competitive Bid” shall mean a formal written statement by a vendor setting forth their terms under which the vendor will furnish supplies or services. Competitive bid requirements and limits are established by state statute.*
4. *“Collusion” shall mean actions, contrary to law, of two or more persons to determine in advance the winning bidder or proposer of a contract, let, or to be let, for competitive bidding or proposals by the County or any other such acts prohibited by law.*
5. *An “Emergency Purchase” shall mean an exception to the competitive bidding process due to unforeseen circumstances that poses an immediate threat to life, health, safety, or property to the County residents*
6. *“Electronic Bidding” shall mean sealed bids delivered to the Purchasing Office prior to the bid opening date, following the delivery method described by the County (sealed bids sent to the Purchasing Office via mail or in person will continue to be accepted.)*
7. *“Purchase Order” shall mean a formal notice to a vendor to furnish the supplies or services described in detail thereon.*
8. *“Quotation” shall mean an informal notice (either oral or written) by a vendor setting forth the terms under which he will furnish supplies or services.*
9. *“Request” shall mean a request to the Purchasing Agent for one or more items or services necessary to carry on or improve a particular function.*
10. *“Requestor” shall mean the Department head, or his authorized subordinate, initiating a request for goods or services.*
11. *“Sole Source” shall mean a procurement in which only one supplier can supply the required commodities or services*
12. *“Specifications” shall mean a written description of needed supplies, equipment or services setting forth in a clear and concise manner the characteristics of the items and/or services to be purchased and the circumstances under which the purchase will be made.*
13. *“Vendor” shall mean a supplier of goods or services.*

REFERENCES:

1. County Law: Sections 362 (3), 408-a, 625
2. General Municipal Law: Sections 103, 103-d, 103 (4), 104, 104b, 105, 106
3. Jefferson County Board of Supervisors Resolution No. 353 of 1988 and No. 338 of 1991

4. Jefferson County Board of Legislators Resolution No. 105 of 2011 and 264 of 2018
5. *New York State Technology Law: Section III*
6. *New York State Labor Law: Section 8*
7. *Jefferson County Board of Legislators Resolution No. 193 of 2024*

ISSUED: December 13, 1988

REVISED: December 19, 1991; June 7, 2011; December 11, 2018; August 6, 2024; April 1, 2025

Ryan Piche
County Administrator

APPENDIX A

FEDERAL PURCHASING REGULATIONS

Any purchases to be made using State or Federal funding must be completed and monitored according to the Uniform Administrative Requirement, Cost Principles, and Audit Requirements for Federal Award (2 C.F.R. 200).

A link to the CFR can be found on the Jefferson County website.

All Federal Grant usage within Jefferson County is subject to these policies and procedures due to the fact that Jefferson County exceeds the annual threshold for this requirement.

For the purchasing of goods and services using Federal funding, all Jefferson County Purchasing Policies and Procedures are to be followed.

In addition, the following procedures must be followed:

1. Vendors must be vetted using the U.S. Federal Government's System for Award Management (SAM) before the purchase and/or contract is completed. Vendors must be run through this system before each purchase to ensure that they are not suspended or debarred from federally funded transactions. If a department is going to make a purchase using Federal funding, they must notify either the Purchasing Department or the County Treasurer and request a vendor check before the purchase is made. All vendors will be required to register on the SAM website.
2. Bonding Requirements for work performed are as follows:
 - a. Bid Bond 5% of total bid
 - b. Performance Bond 100% of total bid
 - c. Payment Bond 100% of total bid

It is the responsibility of the requesting Department Head to ensure that all Federal Purchasing Regulations are followed for the purchase and the monitoring of contractor performance as a result of that purchase.



ADMINISTRATIVE MEMORANDUM POLICIES AND PROCEDURES

County of Jefferson Board of Legislators Office of the County Administrator

Section: Finance

Issued: 12/87

Subsection: 1.03 Fixed Asset Control

Revised: 04/25

POLICY

To communicate the objectives of the Jefferson County Board of Legislators and to ensure compliance with the Governmental Accounting Standards Board, Generally Accepted Accounting Principles, and guidelines issued by the Office of the New York State Comptroller by establishing written criteria that will facilitate consistent recognition, monitoring, accounting, and protection of fixed assets.

SCOPE

This policy applies to all employees and Departments of Jefferson County and is in addition to and in conjunction with Policies 1.04, 4.01, 4.02, 8.01, 8.02, and 8.03

A separate Asset Capitalization Policy (Policy 1.10) provides guidelines and capitalization thresholds for financial reporting and is intended for use by the County Treasurer and Purchasing Department.

INTRODUCTION

Fixed assets are defined as tangible or intangible assets that are used in operations and have a useful life of more than one year such as land and improvements to land, buildings and building improvements, vehicles, machinery, equipment, and infrastructure.

Fixed assets generally are acquired to help provide essential services (directly or indirectly) to citizens and often represent the most significant investment of resources for local governments. An accurate and up-to-date inventory of fixed assets (including lower cost assets that are not reported in financial statements) ensures that both physical control and accountability is maintained and can have a direct impact on the various costs (insurance, replacement, etc.) associated with ownership of fixed assets. Public officials have a fiduciary responsibility to ensure such assets are protected from loss, waste, or misuse through the development of a comprehensive policy and procedure that establish responsibilities, guidelines, and definitions for maintaining the asset records.

GUIDELINES

FUND SOURCE

Fixed assets purchased for Jefferson County shall be identified and funded as follows:

1. **General Fixed Assets-** Assets which have a useful life of two years or more and a minimum value of \$5,000.00. All General Fixed Assets shall be funded from a .2 account line. *Departments must submit a New Fixed Asset Form to the County Auditor's Office. Once approved by the County Auditor, the Purchasing Department will enter the fixed asset into the County's Enterprise Resource Planning (ERP) system.*

2. **Sensitive Assets-** A specific group of assets which have a useful life greater than one year and are valued at less than \$5,000.00. *A New Asset Form is not required for sensitive assets. It shall be the responsibility of each County Department to maintain an accurate inventory of their sensitive assets.*

These assets shall include, but may not be limited to the following:

Audio/Visual Equipment such as cameras, televisions, etc.

Communications Equipment such as radios

Computer Equipment such as laptops, iPads, etc.

Tools and Equipment used in the construction and maintenance of buildings and infrastructure. Firearms

RESPONSIBILITIES

Purchasing Department:

The Purchasing Department, under the direction of the Purchasing Agent, shall be responsible for the acquisition, recording and tracking of all **General Fixed Assets** including real and personal property while ensuring the accuracy and usefulness of the asset records through the use of an automated and integrated management information system. As the designated Property Control Manager, the Purchasing Agent, subject to approval of the County Administrator and the Board of Legislators, shall be responsible for the development of detailed policies and procedures including the design and distribution of applicable documents used to record and maintain asset records. The Purchasing Department shall be responsible for the management of fixed assets while ensuring appropriate entries are made to the inventory records.

The Purchasing Department shall also be responsible for conducting random asset inventories of each department. Such inventories will be scheduled at the discretion of the Purchasing Agent and will ensure that a physical inventory of all departments will be performed annually. Assets which cannot be verified will be compared with the master asset inventory records maintained in the Purchasing Department and, if confirmed to be missing, will be reported to the Department Head, County Auditor, County Treasurer, and County Administrator within thirty days of the completion of the audit.

By no later than the end of the first quarter of each year, the Purchasing Agent shall submit a report of General Fixed Assets to the County Treasurer and the Director of Insurance.

Buildings Department

If applicable, upon receipt of an approved **Asset Transfer Form** from the Purchasing Department, the Buildings Department will be responsible for the physical transfer of assets in accordance with the procedures defined herein. Assets will not be transferred without authorization from the Purchasing Department.

Department Heads:

Department Heads shall be designated as Fixed Asset Custodians for the assets assigned to their Department with the provision that they may appoint a designee. Such designation must be in writing and forwarded to the Purchasing Department.

Department Heads shall also ensure that all required information relating to the acquisition, change, or transfer of a fixed asset is provided to the County Auditor and Purchasing Department in a timely manner as defined in this policy.

Prior to January 15th of each year, Department Heads shall be responsible for verification of the prior year-end fixed asset inventory of their Department and submission of the **Asset Confirmation** to the Purchasing Department.

County Auditor:

The County Auditor shall have the responsibility of reviewing all payment requests for fixed asset purchases to ensure that all information required to properly update the fixed asset inventory is available before payments are processed.

~~The County Auditor shall also be responsible for conducting random asset inventories of each department. Such inventories will be scheduled at the discretion of the County Auditor and will ensure that a physical inventory of all departments will be performed at least once in a three-year period. Assets which cannot be verified will be compared with the master asset inventory records maintained in the Purchasing Department and, if confirmed to be missing, will be reported to the Department Head, Purchasing Agent, County Treasurer and County Administrator within thirty days of the completion of the audit.~~

County Treasurer:

The County Treasurer shall be advised of all changes to the fixed asset inventory to ensure that the appropriate general ledger entries are completed in a timely manner for the purpose of financial reporting.

County Administrator:

The County Administrator shall be responsible for ensuring appropriate administrative action and controls are implemented to ensure policy compliance.

ASSET CLASSES

The County has established the following classes of assets:

Land

Definition: The surface or crust of the earth which can be used to support structures and may be used to grow crops, grass, shrubs, and trees. Land is characterized as having an indefinite life.

Examples of Expenditures to be capitalized as land:

- Purchase price or fair market value at time of acquisition
- Professional fees (title searches, architects, legal, engineering, appraisals, surveying, etc.)
- Commissions
- Accrued and unpaid taxes at the date of purchase

- Right of way
- Other costs incurred in the acquisition process

Land Improvements

Definition: Land improvements consist of betterments, site preparation, and site improvements (other than buildings) that ready the land for its intended use. They can be exhaustible or non-exhaustible.

- Non-exhaustible land improvements - Expenditures for improvements that do not require maintenance or replacement. Expenditures to bring land into condition to commence construction of structures and improvements that do not deteriorate with use over the passage of time. This type of expenditure is an addition to the cost of the land and is generally not exhaustible and therefore not depreciated.
- Exhaustible land improvements - Expenditures for improvements that are part of a site such as parking lots, landscaping, and fencing which are usually exhaustible and depreciated.

Examples of Expenditures to be capitalized as land improvements:

- Site improvements such as excavation, fill, grading, and utility installation.
- Removal, relocation, or reconstruction of property of others (railroad, telephone and power lines).
- Fencing
- Landscaping
- Parking lots
- Retaining walls

Buildings

Definition: A structure that is permanently attached to the land, has a roof, is partially or completely enclosed by walls, and is not intended to be transportable or moveable. Buildings that are an ancillary part of a network such as rest area facilities incorporated into a highway network will be reported as infrastructure rather than as buildings.

Examples of Expenditures to be capitalized as buildings:

Purchased buildings

- Original purchase price
- Expenses for remodeling, reconditioning, or altering a purchased building to make it ready to use for the purpose for which it was acquired
- Environmental compliance (i.e., asbestos abatement).
- Professional fees (legal, architects, inspections, title searches, etc.)
- Payment of unpaid or accrued taxes on the building to date of purchase.
- Cancellation or buyout of existing leases.
- Other costs required to place the asset into operation.

Constructed buildings

- Completed project costs (including labor)
- Interest accrued during construction.
- Cost of excavation, grading, or filling of land **for a specific building.**
- Professional fees (architect, engineers, management fees for design and supervision, legal).
- Costs of temporary buildings used during construction.
- Unanticipated costs such as rock blasting or piling.
- Permanently attached fixtures or machinery that cannot be removed without impairing the use of the building.
- Additions to buildings (expansions, extension, or enlargements).

Building Improvements

Definition: Capital events that materially extend the useful life of a building or increase the value of a building or both. A building improvement should be capitalized as a betterment and recorded as an addition to the value of the existing building if the expenditure for the improvement meets the capitalization threshold and increases the useful life or value of the building.

Examples of Expenditures to be capitalized as improvements to buildings:

Note: For a replacement to be capitalized, it must be a part of a major repair or rehabilitation project which increases the value and/or extends the useful life of the building. A replacement may also be capitalized if the new item/part is of significantly improved quality and higher value compared to the old item. Ex: replacing an old shingle roof with a new fireproof tile roof. Replacement or restoration to original utility level would **not** be capitalized. If an expenditure is subject to interpretation of this policy, determinations will be made on a case-by-case basis in coordination with the County Treasurer, County Auditor, and Purchasing Agent.

- Conversions of attics, basements, etc. to usable office, clinic, research or classroom space.
- Structures attached to buildings, i.e.: covered patios, garages, carports, enclosed stairwells, etc.
- Installation or upgrade of heating and cooling systems including ceiling fans and vents.
- Installation or upgrade of plumbing and electrical wiring.
- Original installation/upgrade of wall or ceiling coverings such as carpeting, tiles, paneling, etc.
- Structural changes such as reinforcement of floors or walls, installation or replacement of beams, rafters, joists, steel grids, or other interior framing.
- Interior and exterior renovations that extend life or increase value.
- Installation or upgrade of a phone or closed-circuit television systems, fiber optic cable, or wiring required for installation of equipment (that will remain with the building).

Examples of expenditures that should not be capitalized as improvements to buildings but should be recorded as maintenance expense:

- Adding, removing, and/or moving of walls relating to renovation projects that are not considered major rehabilitation
- Projects and do not increase the value or extend the life of the building.
- Improvement projects of minimal or no added life expectancy and/or value to the building.
- Plumbing or electrical repairs.
- Cleaning, pest extermination, or other periodic maintenance.
- Maintenance-type interior renovation, such as repainting, touch up plastering, replacement of carpet, tile, or panel sections, sink and fixture refinishing, etc.
- Maintenance-type exterior renovations such as repainting, replacement of deteriorated siding, roof, or masonry sections.
- Replacement of a part or component of a building with a new part of the same type and performance capabilities, such as replacement of an old boiler with a new one of the same type and performance capabilities.
- Any other maintenance-related expenditure which does not increase the value of the building.

Machinery and Equipment

Definition: Fixed or movable tangible assets used for operations, the benefits of which extend beyond one year from date acquired and rendered into service. Improvements or additions to existing personal property that constitute a capital outlay or increase the value or life of the asset should be capitalized as a betterment and recorded as an addition of value to the existing asset.

Note: Costs of extended warranties and/or maintenance agreements, which can be separately identified from the equipment to which it applies should not be capitalized.

Examples of Machinery & Equipment

- Office Equipment
- Furniture
- Computers
- Vehicles
- Heavy Equipment
- Other

Examples of Expenditures to be Capitalized as Machinery and Equipment

- Original contract or invoice price.
- Freight charges
- Handling and storage charges
- In-transit insurance charges
- Charges for testing and preparation for use
- Costs of reconditioning used items when purchased
- Parts and labor associated with the construction of equipment

Improvements Other than Land and Buildings

Definition: Improvements that generally increase the capacity, efficiency, or life of an asset.

Sensitive Assets

Definition: A specific group of assets which have a useful life greater than one year and are valued at less than \$5,000.

Infrastructure

Definition: Long-lived capital assets that are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Infrastructure assets are often linear and continuous in nature.

Infrastructure Improvements

Definition: Infrastructure improvements are capital events that materially extend the useful life or increase the value of the infrastructure or both. Infrastructure improvements should be capitalized as a betterment and recorded as an addition of value to the infrastructure if the improvement or addition of value is at the capitalization threshold or increases the life or value of the asset.

Jointly Funded Infrastructure

Infrastructure paid for jointly by multiple governmental entities should be capitalized by the entity responsible for future maintenance.

Maintenance Costs

Maintenance costs are recurring costs that allow an asset to continue to be used during its originally established useful life. Maintenance costs are expensed in the period incurred.

Preservation Costs

Preservation Costs are generally considered to be those outlays that extend the useful life of an asset beyond its original estimated useful life but do not increase the capacity or efficiency of the asset.

Additions and Improvements

Additions and improvements are those capital outlays that generally increase the capacity or efficiency of the asset. A change in capacity increases the level of service provided by an asset. For example, additional lanes can be added to a highway, or the weight capacity of a bridge could be increased. A change in efficiency maintains the same service level but at a reduced cost. The cost of additions and improvements should be capitalized.

Infrastructure Classifications

- Roads
- Bridges (including culverts)
- Traffic Control Systems
- Water and Sewer Systems
- Airport Aprons, Taxiways and Runways

Examples of Expenditures to be Capitalized as Infrastructure

- Highway and rest areas
- Roads, streets, curbs, gutters, sidewalks, fire hydrants

- Bridges, culverts, trestles
- Dams, drainage facilities
- Signage
- Fiber optic and telephone distribution systems (between buildings).
- Airport Aprons, Taxiways and Runways

Works of Art and Historical Treasures

Definition: Collections or individual items of significance which are owned and are not held for financial gain but rather for public exhibition, education or research, or in furtherance of public service. Collections or individual items that are protected, maintained, or preserved.

- **Exhaustible collections or items** - items whose useful lives are diminished by display, educational, or research applications.
- **Inexhaustible collection or items** - where the economic benefit or service potential is used up so slowly that the estimated useful life is extraordinarily long. Because of their cultural, aesthetic, or historical value, the holder of the asset applies efforts to protect and preserve the asset in a manner greater than that for similar assets without such cultural, aesthetic, or historical value.
- If a collection is held for financial gain and not capitalized, disclosures must be made in the notes that provide a description of the collection and the reasons these assets are not capitalized. When donated collection items are added to non-capitalized collections, program expenses equal to the amount of revenues should be recognized.

Examples of Expenditures to be Capitalized as Works of Art and Historical Treasures

- Collection of rare books or manuscripts
- Maps, documents, and recordings
- Works of art such as paintings, sculptures, and designs
- Artifacts, memorabilia, exhibits
- Unique or significant structures such as monuments and statues

Construction in Progress

Definition: Construction in Progress reflects the economic construction activity, status of buildings and other structures, infrastructures (highways, energy distribution systems, pipelines, etc.), additions, alterations, reconstruction, installation, maintenance and repairs, which are substantially incomplete.

ASSET ACQUISITION COST

Assets should be recorded at their historical cost. The cost of an asset should include any ancillary costs that are necessary to place the asset in its intended condition for use. These include purchase price (plus the value of any trade in if reflected in the invoice), initial installation cost, modifications, attachments, accessories, or apparatus necessary to make the assets usable and render it into service, freight and transportation charges, site preparation

costs, and professional fees. The cost of assets for government activities do not include capitalized interest.

ASSET DONATIONS

Donations shall be defined as voluntary contributions of resources to a governmental entity by a non-governmental entity.

Donated assets shall be recorded and reported at fair market value at the time of acquisition. Ancillary charges, if any, will be added to the value of the asset (Note: Fair value is defined as the amount at which an asset could be exchanged in a current transaction between willing parties).

LEASED EQUIPMENT

Equipment shall be capitalized if the lease agreement meets any of the following criteria:

- The lease transfers ownership of the property to the lessee by the end of the lease term.
- The lease contains a bargain purchase option.
- The lease term is equal to 75 percent or more of the estimated economic life of the leased property. The present value of the minimum lease payments at the inception of the lease, excluding executory costs, equals at least 90 percent of the fair market value of the property.

Leases that do not meet any of the above requirements shall be considered and recorded as an operating lease.

PROCEDURE

A. ACQUISITIONS - NEW AND REPLACEMENTS

To ensure the acquisition of Fixed Assets accurately reflects the intent of the adopted budget, the following procedures shall apply to all fixed asset purchases:

1. Requests shall be consistent with the respective budget details and funds approved and shall include the following information:
 - Quantity, description and funds approved for the purchase
 - Notation of whether the purchase was approved as an addition or replacement for an existing asset
 - If replacement, the Asset ID number or, if unavailable, the description, model, and serial number of the asset being replaced

Deviations from the adopted budget must be approved by the County Administrator's Office through appropriate correspondence and/or budget modifications **before** the request is submitted to the Purchasing Department. A copy of the approval and/or budget modifications supporting the deviation should be forwarded to Purchasing.

Examples of deviations include:

- Additional features, options, etc.,
- Substitutions (i.e.: the purchase of a pick-up truck vs sport utility vehicle)

- A request to retain or substitute an asset identified in the budget as being replaced or traded in

The purchase of Computer hardware or software must be approved by the Director of Information Services or his designee and be in compliance with Policies 8.01, 8.02, and/or 8.03 before being submitted to Purchasing. Applicable quotations solicited and approved by the Director of Information Services or his designee, shall be forwarded to Purchasing by the Information Services Department.

Any request which is inconsistent with the above criteria will be rejected from the Munis System and returned to the Department Head noting the reason for rejection. It will be the responsibility of the Department to re-submit the request and ensure the required information is provided.

2. Requests for fixed asset purchases funded through a .2 budget line will require administrative approval prior to the solicitation of quotations and/or formal bids including those related to a previously approved budget modification submitted for the intended purchase.
3. Upon approval of the County Administrator's Office, quotations or formal bids will be solicited consistent with adopted Purchasing Policy and Procedures (Policies 4.01 and 4.02).
4. When a purchase order is issued to acquire an asset, additional information required to complete the asset record shall be provided by the Department by attaching the appropriate Asset Transaction Record to the invoice submitted for payment to the County Auditor.
5. Purchasing shall forward the Asset Transaction Record to the Department with the corresponding Asset ID tag and Department copy of the purchase order.
6. Upon receipt, the Department shall be responsible for recording the information required to complete the asset record and for placement of the ID tag in an accessible location which will ensure readability by a hand-held scanner and facilitate future inventory audits.
7. All invoices submitted to the County Auditor authorizing payment of fixed asset purchases must be accompanied by the Asset Transaction Record. This document is intended to capture information required by the County's Financial Management software to update the fixed asset inventory and meet mandatory financial reporting requirements or document the replacement of a fixed asset, authorize the physical transfer, and corresponding departmental responsibility relating to the inventory.

Invoices submitted without appropriate supporting document or required information will be rejected in a timely manner and returned to the Department Head unpaid.

Repeated instances of non-compliance with these procedures as determined by the County Auditor will be reported to the County Administrator's Office for appropriate action by the County Administrator.

8. Upon receipt and verification of the required information, the County Auditor shall

forward the applicable documents to the Purchasing Department authorizing the update of the asset records. Payment of the invoice will then be approved by the County Auditor.

9. The Purchasing Department will process fixed asset updates in conjunction with the published audit schedule.

10. The Purchase of computer equipment (personal computers, printers, scanners, etc.) which is delivered to the Information Services Department shall be processed in the same manner as assets which are delivered directly to a Department with the following exceptions:

A. Copies of the purchase order will be forwarded to both the ordering Department and Information Services.

B. The fixed asset documents will be attached to the Information Technology copy of the Purchase Order who will be responsible for completion of the manufacture, model and serial number fields.

C. The Asset Transaction Record shall be delivered to the Department receiving the equipment for completion and invoice processing as defined in this procedure.

11. Purchases of Vehicles or Heavy Equipment shall be processed in the following manner:

A. All vehicle and heavy equipment purchases, with the exception of the Jefferson County Sheriff's Department, shall be delivered to the County Highway Facility for initial inspection and receipt. All vendors will be required to provide a minimum of forty-eight (48) hours advance notice of delivery to the Purchasing Department who will coordinate the final delivery to the ordering Department as follows:

1. Purchasing will provide the anticipated delivery date to the Department and Highway Garage and will make every effort to be present to accept delivery. A Department representative, at their discretion, may or may not elect to be present at delivery. If the purchase incorporates the trade of an existing vehicle, the Department will be responsible for submitting the **Surplus** Form to Purchasing and for delivery of the trade to the Highway Department prior to the scheduled delivery date.

2. Upon delivery, the vehicle/equipment will be inspected and accepted, and (if applicable) the old asset will be transferred to the vendor.

3. With the assistance of the Highway Department, Purchasing will complete the Asset Acquisition Form to reflect information available at the time of delivery including:

- Department
- New/Replacement
- Purchase order number
- Description
- Manufacturer
- Vehicle Identification Number
- Fleet number assigned

- Date received

The form will be forwarded to the ordering Department for final completion and submission with the invoice when processed for payment.

4. Purchasing will process documents required by the Department of Motor Vehicles to obtain license plates, registration, and title certificates. License plates and registration stickers will be forwarded to the Highway Department for proper attachment to the vehicle/equipment. A copy of the registration and original title will be filed with the County Clerk to facilitate subsequent annual renewals.
5. The Department will be notified when the asset is available for use.

A. Vehicles purchased for the Jefferson County Sheriff shall be subject to the same procedure with the following exception: the registration, titles, and license plates will be processed through the Sheriff's office. A copy of the registration and title will be forwarded to Purchasing for filing with other County owned vehicles and equipment records.

B. REPORTS

1. The Purchasing Department will provide a complete inventory of Fixed Assets to all Departments by December 1st of each year. Department Heads will be required to submit an annual **Asset Confirmation Letter (FA-03)** to Purchasing attesting to the accuracy of the Fixed Asset inventory of their department including new assets received in the month of December by no later than January 15th.
2. The Purchasing Agent shall submit a Statement of Fixed Assets to the County Treasurer and Director of Insurance by no later than the end of the first quarter.
3. The **Purchasing Agent** shall periodically select departments for the purpose of conducting a physical inventory of fixed assets assigned to the Department. The results of this inventory, along with any noted deviations, shall be reported to the Department Head, **County Auditor**, and County Administrator.

Instances of failure to comply with this policy and procedure as identified by the Purchasing Agent or the County Auditor shall be reported to the County Administrator on a quarterly basis.

REFERENCE:

1. Section 36, General Municipal Law
2. Jefferson County Board of Supervisors Resolution Nos. 353 of 1987, 202 of 1991,
3. Jefferson County Board of Legislators Resolution Nos. 84 of 2001, 184 of 2003, 274 of 2016

FORMS:

1. Asset Transaction Record
2. Asset Confirmation Letter

ISSUED: 12/87

REVISED: 7/91

James W. Wright

County Administrator

REVISED: 3/01, 9/03, 12/16

Robert F. Hagemann III

County Administrator

REVISED: 4/25

Ryan Piche

County Administrator



ADMINISTRATIVE MEMORANDUM POLICIES AND PROCEDURES

County of Jefferson Board of Legislators Office of the County Administrator

Section:	Finance	Issued:
	6/7/2011	

Subsection:	1.11 Travel 11 Travel and Credit Card	Revised:
	11/12/13, 02/07/23, <u>04/01/25</u>	

PURPOSE:

County employees and officials (or other individuals under the official protection or jurisdiction of Jefferson County), are referred to throughout this policy as “traveler(s).” Responsibilities enumerated in this policy that pertain to traveler(s) are only required of County employees and officials.

The purpose of this policy is to provide guidelines and establish procedures for all Jefferson County employees and officials (or other individuals under their official protection or jurisdiction), incurring business travel expenses for the benefit of the County, and to provide the information needed for reimbursement. All travelers are required to comply with these guidelines in order to receive reimbursement for any expense claims related to travel on the County’s behalf. When submitting Mileage and Expense Claims Vouchers-forms to claim reimbursement it is expected that travelers will neither gain nor lose financially.

Prior to an event, potential travelers should consider if the business objective can be accomplished by videoconference or teleconference as effective alternatives to travel which represent an opportunity to significantly minimize travel costs and the impact on the environment. Potential travelers should also consult their Department Head if they have specific travel related issues not covered in this policy. The traveler is performing a valuable service while on business for the County. At the same time, it is the responsibility of the traveler to spend travel money as efficiently and economically as possible. Only actual, necessary and reasonable business expenses incurred in the performance of official business will be paid or reimbursed. Payments made pursuant to this policy shall be in compliance with current IRS regulations.

RESPONSIBILITY:

- Travelers are responsible for completing a travel authorization prior to incurring any travel related expenses.
- Travelers are responsible for reading, understanding and complying with this policy.
- Travelers are responsible for and making establishments aware of utilizing the County’s the-tax-exempt status to ensure that no taxes are charged in all cases where this status is applicable.
- Travelers are responsible for providing receipts and ~~completion-completing of~~ all travel-related documents, including a Mileage and Expense Claims form, accurately and timely completely upon return from a travel ~~event including expenses incurred using the County Travel Card.~~
- ~~A receipt is a document that provides evidence of expenses incurred and it is~~ Itemized receipts are necessary to receive reimbursement. ~~It-The receipt~~ should contain the name of the establishment rendering service, the date on which the expense was incurred, an itemized list of all charges, and the total amount of the charge. If the establishment is unable to print an itemized receipt, an itemized handwritten receipt will be accepted, with all the required information and signed by an employee of the establishment, and the date on which the expense was incurred.
- ~~Handwritten receipts will be accepted provided that the items listed above are included and the receipt is preferably signed by an employee of the establishment.~~
- The County does not reimburse expenses for, or related to, individuals that may accompany the traveler during travel. The traveler is responsible for maintaining appropriate records to exclude all such expenses.
- Department Heads are responsible for reviewing all Mileage and Expense Claims Vouchers-forms and receipts for accuracy and compliance ~~to~~ with this policy, as well as all applicable purchasing policies.
- The County Auditor is responsible for identifying tracking and reporting any deviations from policy ~~back~~ to the Department Head.
- The County will pay or reimburse travelers for all reasonable and necessary expenses ~~,~~ while traveling on authorized County

business. However, the County assumes no obligation for the reimbursement of expenses that are not in compliance with this policy or any applicable purchasing policies. Travelers who do not comply with ~~this-the travel and purchasing policy-policies~~ may be subject to delay or ~~withholding-of~~withholding of the reimbursement until all issues are resolved.

- Exceptions, deviations or reimbursements for expenses that are not in compliance with this policy require prior approval of the respective Department Head and County Administrator through the Travel Authorization process. In accordance with the County Audit Policy the County Auditor will forward exceptions to the County Administrator, ~~on a monthly basis for his review and information~~. A copy will also be sent to the respective Department Head.
- ~~When a traveler separates from service with the County, it is the responsibility of the Department Head and the Department of Human Resources to ensure that prior to the employee's last day of employment, s/he has submitted all expense claims and receipts prior to termination; the County Travel Card account has been reconciled and all required documentation submitted in support of any outstanding balance; and payment is obtained from the employee for any amount owing to the County for non-reimbursable expenses charged or a signed authorization is obtained to deduct from final reimbursement.~~ When an employee separates from service from the County, it is the responsibility of the employee to ensure that prior to their last day of employment all mileage and expense claims have been submitted.

TRAVEL AUTHORIZATION

- ~~All travelers must submit an electronic Travel Authorization request prior to attending a conference or other County related function that will requires them to be out of the office overnight travel and/or incurs any of the following expenses; whether or not an expenditure is involved in the form of registration, fees, mileage, meals, lodging, airfare, or other transportation costs such as parking, tolls, ride-share expenses, trains, subways, special accommodations, etc. that will require reimbursement or payment by the County. Travel for periods of a single day where no overnight stay is required and which will require reimbursement for mileage, fees, etc. do not require a prior travel authorization and are reported using the County expense claim form. Travel authorizations are not required for same day travel.~~
- Department Heads or ~~their~~ designees are initially responsible for approval of all travel ~~requests;authorizations~~, which are subsequently approved by the County Administrator and Board Chair. The information on the Travel Authorization should include the dates and purpose of the trip, destination, ~~times and dates~~, and itemized estimates of all costs related to the event, ~~including whether the credit card will be used. Changes of a~~ After approval, any significant ~~changes nature will~~ require an amended travel authorization be submitted, explaining the necessity and benefit of the trip to the County, ~~is also required.~~ The Travel Authorization may be amended should conditions warrant with the concurrence of the Department Head and County Administrator. Original/official Travel Authorizations shall reside at the County Auditor's office.

~~In addition to travel by County employees and other individuals under the official protection or jurisdiction of Jefferson County, the County credit card may be used by the Department of Social Services to provide emergency housing and associated costs for clients. The Commissioner of DSS will approve the use of the card for this purpose. (Covered under new Credit Card Policy)~~

TRAVEL ARRANGEMENTS

- All ~~airfare travel~~, hotel, and car rental and rail travel reservations, including en-route changes, ~~may are to~~ be booked by the traveler, or the department designee, if the traveler elects to use their personal credit card according to the details of the approved Travel Authorization. If the traveler does not wish to use a personal credit card and prefers to have charges billed directly to the County, all travel arrangements MUST be made through the County's authorized Travel Agent Contract. If the Travel Agent contract is used, a copy of the approved Travel Authorization will be forwarded to the Travel Agent by Purchasing Staff. Any changes to the travel arrangements not covered by the Travel Authorization must receive the same approvals as the original order. Last minute changes (within 48 hours of the commencement of the trip) which require amendment to the Travel Authorization will be paid by the traveler and reimbursed once the amended Travel Authorization is approved. If available, payment for travel-related expenses is to be made with the county credit issued credit card. Sales tax will not be reimbursed for hotels or rental cars if the department's county issued credit card is not available,
- En-route changes, during business hours, must be made by contacting the Department Head for approval to amend the Travel

~~Order/~~Authorization. In cases where obtaining prior approval is not possible, a detail of the events will be required upon the ~~Travelers~~Travelers' return. All circumstances that occurred requiring the significant change will need to be presented for approval of an amended Travel Authorization. It is understood that circumstances occur during travel that are beyond the control and planning of the Traveler and every attempt possible will be made to reimburse the additional expenses that result.

- ~~• If the traveler requires accommodation beyond that permitted by the Travel and Expense Policy due to special needs or circumstance, the special requirements must be approved through the Travel Authorization prior to booking any travel arrangements.~~

LODGING

- ~~• If the cost of lodging exceeds the cost of commuting, lodging may be disallowed by Administration through the Authorization process.~~Arrangements for lodging in connection with an approved conference should be made in consideration of the most practical and economical manner ~~possible~~. An itemized bill detailing the expenses incurred at the hotel must be attached to the Expense Claim Voucher submitted to the County Auditor. Expenses of a spouse or companion who accompanies a traveler will not be reimbursed.
- ~~• All hotel reservations must be made through the Travel Agent working through Purchasing, unless the traveler elects to pre-pay the cost of the hotel and submit the expense for reimbursement. If~~When staying in New York State, the traveler ~~should make the hotel aware that they are tax-exempt and is required to~~ present a tax-exempt certificate form at ~~check-in~~check-in. If a traveler must cancel a reservation, they are responsible for obtaining a cancellation number confirmation from the hotel ~~or travel agency working through Purchasing.~~
- Hotel costs must be paid in full upon ~~departure~~check-out. ~~Travelers require a~~ zero-balance receipt/folio statement ~~upon checkout and must be submitted this documentation with the Travel Mileage and Expense Claims Voucher form.~~
- ~~• In general, hotels will provide health and fitness facilities at no additional charge. Additional hotel and fitness center charges will not be reimbursed. Hotel fees, beyond the cost of basic lodging and required hotel or resort fees, will not be reimbursed. This includes room upgrades, spa services, etc.~~

MEALS

- Business meals are defined as meal expenses incurred by the individual traveler while traveling on County ~~business and business and~~ will be paid or reimbursed in accordance with the County Audit Policy ~~for~~ based on actual costs. No reimbursement will be allowed for expenses submitted without an adequate receipt, and ~~an~~ itemized receipts ~~is are~~ encouraged required where possible. Charges for alcohol will not be reimbursed.
- ~~• In the event that an employee is traveling without a County credit card, The-the traveler-employee~~ will be required to pay for ~~their meals~~ costs out of pocket and submit ~~the appropriate charges for a mileage and expense claims form for~~ reimbursement, within the guidelines of this policy. ~~In no event will~~ The County will not prepay ~~meal costs~~meal expenses unless ~~such costs they~~ are included in an event registration. Travelers will be reimbursed for actual, reasonable ~~documented~~ meal expenses, with the appropriate receipts (i.e. with proper receipts).
- Taxes and tips are covered, with tips of 15% of the total bill recommended and a limit of not to exceed 20% of the total bill. This does not supersede any existing department policy that may establish more restrictive gratuity guidelines.
- ~~—~~With prior approval of the Department Head, travelers may be reimbursed for business-related meals taken with other travelers or non-travelers if when participating in work groups where business is conducted during a working lunch, or otherwise considered necessary in meeting the mission of the County. Such event would include the County paying for both the employee and non-employee. Meal expense guidelines will apply to this event as well as the requirement for appropriate approvals and documentation. (Replaces language below)
- ~~• Business lunches with non-travelers will be reimbursed only if such meeting will promote a County purpose. Such event would include the County paying for both the employee and non-employee. Meal expense guidelines will apply to this event as well as the requirement for appropriate approvals and documentation.~~

- When travelers dine together at a business meal, one employee-traveler may pay the bill and submit the receipt. The ~~detail shall include the~~ names of those included on the bill should be listed, and all parties must have approved Travel Authorizations in place, if the meal was part of travel costs.
- Travelers may have meal expenses covered for in-county functions where meals are an integral part of the function if the meeting is directly related to their job, and they is are representing his/her/their department, the primary purpose of the meeting is to conduct business, and the meal is incidental; or the meal is an integral part of the business-related function and it would not be practical to attend and not participate.

OTHER REIMBURSABLE / PAYABLE TRAVEL EXPENSES (Section Removed Duplicate/Unnecessary)

- ~~Other incidental expenses, when directly related to business travel, may be reimbursable provided they are appropriate, and are identified separately and supported, such as: Parking & Tolls, Gasoline for rental vehicles, Business phone calls, Taxis, Personal car mileage, Seminar fees, Ground transportation, Emergency Housing and associated costs for clients of the Department of Social Services, and other expenses not otherwise identified and having received prior approval as meeting the intent of this policy.~~
- ~~Jefferson County will NOT reimburse travel and entertainment expenses incurred by a spouse or other individual that may accompany an employee on business.~~

AIR TRAVEL

- Unless an employee elects to utilize their personal credit card, all business travel arrangements must be made using the County's contract for Travel Agent Services. Through the use of various reports issued by the Travel Agent, the Purchasing Department will periodically compare the costs of using the Travel Agent services with direct booking arrangements. The traveler or department designee will be responsible for booking all airfare and is expected to Air travel should be the secure the most direct route and economical options possible, (i.e. coach/economy class only, as upgrades are not a permitted County expense). All bookings are subject to Department head approval. Requests for air travel reservations are required to be made as far in advance as possible to take advantage of economy seating and discounts.
- ~~All airline tickets will be issued in Coach/Economy Class only. Upgrades at the expense of the County are not permitted.~~
- ~~To take advantage of the cost benefits and convenience the traveler will be e-mailed the confirmation number and itinerary once travel arrangements are complete. Travel/Payment confirmations and E-Ticket ticket receipts must be maintained and attached to the Travel Mileage and Expense Claims Voucher form when submitted for reimbursement.~~
- Should an airline delay or cancellation necessitate an unscheduled overnight stay, the traveler should make every effort to contact their Department Head and make reasonable alternate arrangements.
- Travelers are responsible for cancelling air reservations by using the same method as their booking procedure. ~~(travel agent).~~
- ~~Unused airline tickets or flight coupons must never be discarded or destroyed as these documents may have cash value. To expedite refunds if booked through the Travel Agent, unused or partially used airline tickets must be returned immediately to the travel agency. If self-booked, Travelers must not submit unused tickets with the expense reimbursement report.~~
- ~~For unused e-tickets and non-refundable or penalty fares, the circumstances and associated costs must be detailed and approved by the Department Head. Unused tickets are to be either refunded or utilized towards credits for future county business travel.~~
- Immediately upon discovery of a lost or stolen airline ticket, the traveler is required to report the loss to the appropriate air carrier. (Airline tickets are now all electronic) The traveler is responsible for ensuring the security of all travel-related documents, including passport, tickets, etc.
- Travelers should use general, long-term or off-site parking if available, and provide receipts for reimbursement. In all cases, the availability of an airport shuttle service needs to be considered and used whenever possible.

AUTOMOBILE TRAVEL

- Any vehicles must be rented using the current New York State or other approved Contract vendor.
- When obtaining a rental car, the traveler ~~will need to accept and will be reimbursed for~~ theirs required to accept the Loss Damage Waiver/Collision Damage Waiver insurance option. Otherwise, there will not be insurance coverage and Jefferson County will not reimburse employees for any damage incurred.
- The rental vehicle must be returned with a full tank of gas to avoid refueling fees ~~by the car rental company~~. Fuel charges are reimbursable, with receipts, ~~but fill-up option must not be purchased~~.
- When deciding on the use of their personal vehicle, travelers should consider if it is less expensive than renting a car, ~~taking a taxi or alternate transportation; and if it is more timely than taking public transportation~~.
- Travelers will be reimbursed for business use of personal cars at the current IRS rate, ~~in effect~~ at the time of travel. Personal mileage reimbursement is intended to cover all costs related to operation of the vehicle including service, maintenance (gas, oil), insurance and depreciation. Mileage reimbursement excludes ~~normal round trip to and from work commuting miles~~.
- To be reimbursed for use of a personal car for business, travelers must submit complete a Mileage and Travel Expense Claims Voucher form, which includes the Date, Location, Purpose of the trip, ~~Date and location~~ Miles traveled, Receipts for tolls and parking; and submit all information pursuant to County policy.
- Travel by County car may be an option available in lieu of the personal use of an automobile. Carpooling is recommended when more than one traveler has the same destination.
- Necessary ~~parking and~~ toll charges are reimbursable ~~whether operating a rental when using a County or a personal vehicle for business purposes~~. Parking charges are reimbursable when using a rental, county vehicle, or personal vehicle. Detailed Receipts receipts must be provided for parking detailing location and duration attached to the Mileage and Expense Claims form.
- Traffic and parking violations while operating a rental, County or a personal vehicle for business purposes are NOT reimbursable under any circumstances.

OTHER TRANSPORTATION (Section Removed Duplicate/Unnecessary)

- ~~All rail travel reservations should be made through the Travel Agent or by the Traveler. Travelers are responsible for cancelling rail reservations using the same method as their booking procedure (i.e. Travel Agent). Rail travel must be booked in Coach/Economy class.~~
- ~~The most economical mode of transportation should be used and all charges must be supported by itemized receipts.~~
- ~~Travelers going to the same location should share ground transportation whenever possible.~~
- ~~The use of taxis or ridesharing/ride-hailing services is encouraged for local travel, where no other more economical means of transportation is available (i.e. airport shuttle/private car) where ground transportation is anticipated to be only required for the trip to and from the airport and hotel.~~
- ~~Travelers should consider the most economic option for parking and provide receipts for reimbursement.~~

REIMBURSEMENT

- All claims for reimbursement for authorized travel, in compliance with the Travel policy, and that have been approved by the Department Head on the Mileage and Travel Expense Claims Voucher form shall be reimbursed
- The Department Head, by signature, assures that all expenses claimed comply with established Travel ~~rules policy and regulations~~, and that all travel was necessary, in the best interest of the County and was for the purpose stated on the Travel Authorization and Expense Voucher.
- All approved travel mileage and expense claims should be submitted to the County Auditor within no later than ninety (90) days of the expenses being incurred.
- The County will take all necessary steps to reclaim any illegal payment and to prosecute those making such claims.

LOSS/THEFT OF VALUABLES WHILE TRAVELING

- If a loss of Jefferson County property occurs, the incident must be reported to the Department Head and the all appropriate departments. County Insurance and Purchasing Departments.
- If the loss is the result of theft, a written report should be made to local law enforcement authorities and a copy of the report submitted to the Department Head, the Insurance Department, and all appropriate departments.
- For the loss or theft of personal property, travelers must file a claim with their personal property insurance Company/agent to determine policy coverage. The County will not reimburse expenses for the loss or theft of personal items or valuables while traveling.

REFERENCE:

1. Resolution No. 106 of 2011
2. Resolution No. 224 of 2013
3. Resolution

ISSUED: June 7, 2011

REVISED: November 12, 2013, February 7, 2023, April 1, 2025

~~Robert F. Hagemann III~~ Ryan Piche
County Administrator

ACKNOWLEDGMENT OF RECEIPT

JEFFERSON COUNTY TRAVEL & CREDIT CARD POLICY

~~I hereby acknowledge that I have received, read, and understand the Jefferson County Travel & Credit Card Policy dated and agree to abide by its terms.~~

Name _____

Title _____

License # _____

Signature _____

Date _____

Department Head Signature _____

Copies to: _____ Department Head
Employee

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Authorizing an Agreement Related to Commerce Bank Purchase Cards

By Legislator: _____

Whereas, Jefferson County is striving for new methods to increase productivity and supplement County revenue by expanding the County Credit Card Program, and

Whereas, The County regularly incur expenses for operational needs, employee travel, and procurement of goods and services necessary to maintain governmental functions, and

Whereas, Utilizing a credit card program that includes rebate options allows the County to recover a percentage of expenditures, generating revenue that can be reinvested in county services, offset operational costs, or enhance fiscal responsibility without additional taxpayer burden, and

Whereas, Commerce Bank offers a credit card program that includes customer training and a dedicated support team to support approved usage of County issued Credit Cards and ensure compliance with all county policies and procedures, and

Whereas, The program will provide fraud protection, purchase tracking, and detailed monthly reporting, thereby ensuring transparency, accountability, and the ability to conduct internal audits and comply with financial policies.

Now, Therefore, Be it Resolved, That the Chairman of the Board is hereby authorized to execute an agreement with Commerce Bank for purchase card program services for a period of three years, subject to the approval of the County Attorney as to form and content.

Seconded by Legislator: _____

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 ____.

Clerk of the Board of Legislators

Year: 2025 Month Ending: February

Departmental Revenue (YTD)

Date Run: 3/14/2025

Department	Revenue through end of February 2024	Revenue through end of February 2025	2025 Amended Budget February = 16.60%	2024 Revenue as % of 2024 BUD	2025 Revenue as % of 2025 BUD
1045 - General Items 01	\$72,798,796	\$9,125,407	\$27,858,275	44.160%	5.44%
1165 - District Attorney 01	\$331,224	\$1,921	\$170,547	44.522%	0.19%
1170 - Public Defender 01	\$0	\$0	\$173,670	0.000%	0.00%
1325 - Treasurers Department 01	\$281	\$3,838	\$6,889	0.944%	9.25%
1345 - Purchasing 01	\$4,764	\$47	\$13,280	6.352%	0.06%
1355 - Real Property Tax Services 01	\$392,563	\$205,460	\$91,214	69.874%	37.39%
1410 - County Clerk 01	\$182,474	\$197,891	\$370,097	7.877%	8.88%
1420 - County Attorney 01	\$35,183	\$35,020	\$145,064	5.396%	4.01%
1430 - Human Resources 01	\$2,345	\$3,360	\$1,494	1.832%	37.33%
1436 - Insurance Department 01	\$0	\$0	\$14,940	0.000%	0.00%
1450 - Board of Elections 01	\$0	\$0	\$158	0.000%	0.00%
1620 - Buildings 01	\$885	\$30,666	\$217,834	0.080%	2.34%
1680 - Information Technology 01	(\$507)	\$0	\$10,292	-0.817%	0.00%
2490 - Education 01	\$130,000	\$0	\$31,540	63.415%	0.00%
3110 - Sheriff - Criminal & Civil Div 01	\$12,055	\$19,324	\$100,430	2.506%	3.19%
3140 - Probation 01	\$303,146	\$2,504	\$147,082	51.823%	0.28%
3315 - STOP DWI Program 01	\$30,506	\$25,645	\$16,290	29.429%	26.13%
3410 - Fire & Emergency Management 01	\$6,770	\$5,337	\$128,642	0.901%	0.69%
3510 - Dog Control 01	(\$4,441)	\$2,064	\$76,386	-1.137%	0.45%
3620 - Code Enforcement 01	\$5,858	\$5,298	\$38,699	2.858%	2.27%
4050 - Public Health 01	(\$55,635)	\$76,921	\$1,194,540	-1.002%	1.07%
4310 - Mental Health Services 01	\$2,642,361	\$2,107,059	\$2,114,502	21.515%	16.54%
5610 - Airport 01	\$299,034	\$134,702	\$508,570	11.388%	4.40%
6010 - Social Services Administration 01	\$2,029,507	(\$157,015)	\$2,169,889	17.248%	-1.20%
6070 - Services for Recipients 01	\$3,599,963	\$1,184,211	\$4,222,015	15.172%	4.66%
6510 - Veterans Service Agency 01	\$0	\$0	\$15,981	0.000%	0.00%
6540 - Consumer Affairs - County Seal 01	\$0	\$0	\$17,192	0.000%	0.00%
6772 - Office for the Aging 01	(\$898,718)	\$15,312	\$310,620	-49.867%	0.82%
8020 - Planning 01	\$62,093	\$91,413	\$1,660	62.908%	914.13%
8730 - Forestry 01	\$0	\$8,261	\$0	NaN	#Error
8990 - Employee Benefits 01	\$0	\$0	\$6,640	0.000%	0.00%
Total	\$81,910,506	\$13,124,645	\$40,174,428	35.300%	5.42%
9003 - Highway 05	(\$180,864)	\$26,212	\$2,730,218	-1.196%	0.16%
9004 - Road Machinery 10	\$72,044	\$24,792	\$338,527	3.545%	1.22%
9101 - Solid Waste - Recycling 15	\$596,019	\$106,918	\$812,833	13.280%	2.18%
9006 - Capital 20	(\$48,733)	\$121,556	\$985,093	-0.079%	2.05%
1045 - General Items 21	\$293,769	\$27,281	\$0	3.421%	#Error
6340 - Employment and Training 25	\$66,177	\$14,151	\$464,542	2.157%	0.51%
1436 - Insurance Department 35	\$1,645,332	\$1,248,330	\$422,760	62.542%	49.02%
9021 - Health Benefits 40	\$2,773,988	\$3,375,202	\$4,496,955	10.947%	12.46%
9023 - Occupancy Tax 50	\$0	\$0	\$80,394	0.000%	0.00%
9150 - Debt Service 55	\$2,152	\$1,880	\$371,336	0.096%	0.08%
Total All Funds	\$87,130,391	\$18,070,965	\$50,877,086.53	24.360%	5.90%

Department	Spending through end of February 2024	Spending through end of February 2025	2025 Amended Budget February = 16.60%	2024 Spending as % of 2024 BUD	2025 Spending as % of 2025 BUD
1010 - Legislative Board 01	\$184,879	\$159,756	\$238,129	14.685%	11.14%
1045 - General Items 01	\$4,089,750	\$4,169,791	\$8,602,568	8.053%	8.05%
1165 - District Attorney 01	\$322,738	\$328,992	\$579,838	10.643%	9.42%
1170 - Public Defender 01	\$209,395	\$321,923	\$431,215	9.727%	12.39%
1325 - Treasurers Department 01	\$88,322	\$108,658	\$148,437	12.123%	12.15%
1345 - Purchasing 01	\$65,171	\$68,964	\$100,383	9.784%	11.40%
1355 - Real Property Tax Services 01	\$125,495	\$120,002	\$206,232	10.476%	9.66%
1410 - County Clerk 01	\$369,358	\$349,880	\$361,491	17.067%	16.07%
1420 - County Attorney 01	\$255,554	\$189,398	\$602,292	7.770%	5.22%
1430 - Human Resources 01	\$91,342	\$67,227	\$110,287	13.330%	10.12%
1436 - Insurance Department 01	\$920,655	\$904,354	\$202,179	61.389%	74.25%
1450 - Board of Elections 01	\$218,987	\$78,847	\$166,162	12.179%	7.88%
1620 - Buildings 01	\$883,136	\$648,197	\$776,048	18.571%	13.87%
1680 - Information Technology 01	\$622,548	\$569,183	\$347,123	25.161%	27.22%
1910 - Special Items 01	\$0	\$12,808	\$415,747	0.000%	0.51%
2490 - Education 01	\$5,474,969	\$11,443	\$1,019,450	90.950%	0.19%
3110 - Sheriff - Criminal & Civil Div 01	\$4,178,377	\$3,057,636	\$3,668,034	19.302%	13.84%
3140 - Probation 01	\$488,801	\$464,734	\$759,549	11.354%	10.16%
3315 - STOP DWI Program 01	\$418	\$4,356	\$16,290	0.403%	4.44%
3410 - Fire & Emergency Management 01	\$967,977	\$832,573	\$860,699	13.346%	16.06%
3510 - Dog Control 01	\$50,031	\$59,569	\$81,148	11.698%	12.19%
3620 - Code Enforcement 01	\$101,982	\$95,775	\$128,608	13.946%	12.36%
4050 - Public Health 01	\$1,112,161	\$1,023,437	\$1,680,845	12.972%	10.11%
4310 - Mental Health Services 01	\$1,318,469	\$1,280,077	\$2,885,527	7.970%	7.36%
5610 - Airport 01	\$1,511,072	\$1,246,509	\$642,970	35.926%	32.18%
6010 - Social Services Administration 01	\$2,390,794	\$2,542,125	\$4,005,732	10.634%	10.53%
6070 - Services for Recipients 01	\$6,220,090	\$5,967,026	\$8,562,356	12.850%	11.57%
6510 - Veterans Service Agency 01	\$26,556	\$24,559	\$35,852	12.192%	11.37%
6540 - Consumer Affairs - County Seal 01	\$26,839	\$24,212	\$38,321	12.486%	10.49%
6772 - Office for the Aging 01	\$254,688	\$187,017	\$544,963	8.010%	5.70%
8020 - Planning 01	\$71,376	\$76,292	\$125,337	9.012%	10.10%
8730 - Forestry 01	\$69,669	\$55,034	\$27,888	40.040%	32.76%
8989 - Public Benefit Agencies 01	\$827,412	\$944,797	\$318,365	45.380%	49.26%
8990 - Employee Benefits 01	\$0	\$576,778	\$1,171,960	0.000%	8.17%
8992 - Interfund Transfers 01	\$90,643	\$98,495	\$2,563,407	0.573%	0.64%
Total	\$33,629,654	\$26,670,426	\$42,425,433	13.620%	10.44%
9003 - Highway 05	\$3,880,988	\$3,070,595	\$3,161,206	22.030%	16.12%
9004 - Road Machinery 10	\$2,433,484	\$1,498,893	\$488,953	54.184%	50.89%
9101 - Solid Waste - Recycling 15	\$1,759,409	\$810,182	\$785,360	32.503%	17.12%
9006 - Capital 20	\$6,256,208	\$2,677,630	\$1,942,323	8.078%	22.88%
1045 - General Items 21	\$1,208,306		\$0	12.442%	#Error
6340 - Employment and Training 25	\$190,684	\$290,808	\$541,980	6.216%	8.91%
1436 - Insurance Department 35	\$144,123	\$398,578	\$422,727	5.478%	15.65%
9021 - Health Benefits 40	\$2,680,534	\$2,660,710	\$4,643,446	10.578%	9.51%
9023 - Occupancy Tax 50	\$4,300		\$80,394	0.926%	0.00%
9150 - Debt Service 55	\$0		\$371,336	0.000%	0.00%
Total All Funds	\$52,187,691	\$38,077,821	\$54,863,158.12	13.201%	11.52%

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 February 1, 2024 through February 28, 2024 as follows:

DMV Fees:

CC06	Retention	\$ 60,285.78
CC05	Sales Tax Ret	\$ 424.50
CC05	FS-6 Ret	\$ 547.00
Total		\$ 61,257.28

Land Records Fees:

CC07	Recording Fees	\$ 44,372.25
CC07	Filing Fees	\$ 3,766.00
CC07	Passport Fes	\$ 1,995.00
CC07	Photo Fees	\$ 690.00
CC07	RETT	\$ 295.00
CC07	RP5217 Ret	\$ 2,286.00
CC07	Notary Ret	\$ 320.00
CC07	NY Ed. Ret/RM	\$ 1,198.00
CC07	UCC's	\$ 920.00
CC07	Miscellaneous	\$ 243.00
CC07	General Int.	\$ 448.05
CC07	DMV Int.	\$ -
CC07	Cover Page Fee	\$ 3,840.00
CC07	Overages	\$ 233.87
CC07	Copy Fees	\$ 2,863.10
CC07	E-Subscription	\$ 6,804.00
Total		\$ 70,274.27

Mortgage Tax Fees:

CC07	Expense	\$ 35,855.41
CC07	Interest	\$ 55.06
Total		\$ 35,910.47

Total By Account

	CC05	\$	971.50
	CC06	\$	32,362.94
	CC07	\$	86,005.14
	CC08	\$	10,750.00
	CC50	\$	1,500.00
PROJECT	TR50	\$	4,500.00
	TT61	\$	-
	Total	\$	136,089.58

Court Record Fees:

CC08	Index Fees	\$ 10,750.00
CC08	Misc. Court	
CC50	County Fines	\$ 1,500.00
Total		\$ 12,250.00

Fees Collected for Other Depts.:

TR50	Stop DWI	\$ 4,500.00
TO761	Deposit Into Court	\$ -
Total		\$ 4,500.00

Adjustments (Deductions):

CC06	DMV Online Revenue:	\$ 27,922.84
CC07	Credit Cards	\$ 18,913.60

CC07	Notaries:	\$ 320.00
		\$ -
Total		\$ 320.00

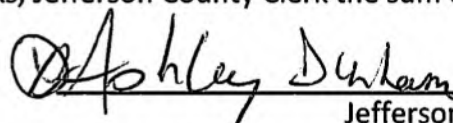
CC07	Incorporations:	\$ 946.00
		\$ -
Total		\$ 946.00

CC07	Tax Sale - Rec. Fees	\$ -
	Tax Sale - RETT	\$ -
	Tax Sale - Misc.	\$ -
Total		\$ -

I received from Gizelle J. Meeks, Jefferson County Clerk the sum of: \$ 136,089.58

3/4/25

Date



Jefferson County Treasurer/Deputy

Health Benefit Report

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Accrual/ Rebates	Total	Adopted Budget	Surplus/ (Shortfall)
2025	2,267,609	2,235,937											-3,178	4,500,368	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	-2,345,977	24,425,291	23,500,000	-925,291
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	-145,474
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	-726,406
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	2,049,720
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	1,455,948
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	2,564,598
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	3,053,215
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	1,527,133
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	-162,639
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	-233,649
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	-876,970
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	811,647
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	1,326,764
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	2,872,027
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%	-2.75%	100.00%		

Estimated Cost Scenarios 2025 Budget 26,000,000

Average % compared to rest of years

2018-2024 Average Cost percentage by month/year total	16.65%	
Estimated 2025 Cost	27,030,306	(1,030,306)
2024 Cost percentage by month/year total	14.99%	
Estimated 2025 Cost	30,018,621	(4,018,621)
Straight 12 Month Cost by average month to date	26,816,582	(816,582)