



2026 Tentative Budget



Jefferson County, New York

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 Historic Courthouse
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 Phone: (315) 785-3075 Fax: (315) 785-5070

Ryan Piche
 County Administrator

Dylan Soper
 Deputy County Administrator



October 28, 2025

Honorable Members of the Board of Legislators
 Historic Courthouse
 195 Arsenal Street
 Watertown, NY 13601

RE: 2026 Tentative Budget

Dear Legislators,

Enclosed for your review and consideration is the 2026 Tentative Budget for Jefferson County.

For the sixth consecutive year, property taxpayers in Jefferson County will pay a lower rate than the year before. The 2026 County spending plan calls for a 4.6% reduction in the tax rate, driving the true value tax rate to \$5.58 per \$1,000 of assessed value. This represents a 25% reduction in the effective tax rate since 2021, and again represents the lowest rate on record in Jefferson County.

Sustained growth of the County’s sales tax receipts and property tax base have propelled revenue momentum, while the strategic leadership of the Board of Legislators have held spending growth to manageable levels. While the levy is increasing slightly in 2026, revenue continues to outpace growth in government spending. So long as expenditures are addressed conservatively, tax base expansion will continue to drive down the tax rate for Jefferson County residents.

Budget Summary – All Funds				
	2025 Adopted	2026 Budget Officer Recommendation	Difference	% Change
Total Appropriations	324,192,905	362,599,610	38,406,705	11.9%
Total Revenue	306,526,051	344,822,247	38,296,196	12.5%
Applied Fund Balance	17,666,853	17,777,336	110,483	0.6%
Property Tax Levy	64,445,933	66,314,865	1,868,932	2.9%
Equalized Taxable Value	11,025,309,737	11,890,359,160	865,049,423	7.9%
County Tax Rate	5.85	5.58	-0.27	-4.6%

The defining story of this year’s budget is no different than the past several years in Jefferson County: the property tax base of the County continues to grow at an outstanding rate. This year, the County will add an additional 7.9% to the tax base, this is on top of 6% last year, and an

incredible 14% growth in 2024. Overall, the tax base in Jefferson County has increased over \$3.5B since 2022 (pg. 16).

It should be noted that in 2026 the budget team is choosing to appropriate several reliable and ongoing grant programs (CHIPS, E911, etc.) through the budget rather than by separate resolutions throughout the year. Capital projects and equipment appropriations are also being made through the budget in accordance with the corresponding Six-Year Capital Plan. These changes account for the greater than average increase in both expenditures and revenues.

COUNTY FUND ALLOCATION

The County Budget is comprised of ten funds, with the General Fund being by far the largest. All funds combined, the 2026 spending plan totals over \$362M.

Though the General Fund is the largest fund in terms of expenditures, the largest year-over-year percentage changes have taken place in Capital (due to change in budget philosophy and preplanning) and Occupancy Tax (due to the implementation in short-term rental tax and new contractual commitments), respectively.

Following is a summary of expenditures of the ten funds that comprise the Jefferson County Budget, with differences to prior year.

Expenditures by Fund				
	2025 Adopted	2026 Budget Officer Recommendation	Difference	% Change
General Fund	254,492,877	271,642,384	17,149,507	6.74%
Health Insurance	27,972,566	30,502,230	2,529,664	9.04%
County Road	19,006,623	20,906,817	1,900,194	10.00%
Capital	5,835,800	20,762,500	14,926,700	255.78%
Recycling & Solid Waste	4,896,584	5,390,651	494,067	10.09%
Road Machinery	3,455,502	4,075,956	620,454	17.96%
Workforce Innovation Act	3,264,941	3,447,508	182,567	5.59%
Worker's Compensation	2,546,749	2,520,308	-26,441	-1.04%
Debt Service	2,236,963	2,608,013	371,050	16.59%
Occupancy Tax	484,300	719,600	235,300	48.59%

BUDGET HIGHLIGHTS

Fund Balance

The County is relying on over \$17.7M in fund balance appropriations in 2026. This is a 1.7% increase over the 2025 spending plan. Though the county continues to hold healthy fund balances across all funds, it is important that we do not rely too heavily on fund balance to fund ongoing expenditures. While the available General Fund balance for the County sits at \$71M (detail on pg. 15), the expenditures driving the 2026 budget increases are structural in nature, chiefly driven by personnel and programmatic costs. Conversely, fund balance appropriations are one-time revenues that do not refresh year-over-year. Ultimately, it is imprudent to use the County's savings account to fund ongoing expenditures.

This year's spending plan continues to judiciously draw down the County's General Fund balance in order to provide further relief to taxpayers, but it does not double-down on the budget's reliance on fund balance to make ends meet. In years' past, conservative estimates of other revenue sources, and thoughtful spending has helped the County offset the \$17M fund balance committed to the budget.

Personnel and Fringe Benefits

Our employees remain our most important, and most expensive County asset. Total wages will exceed \$61M in 2026, with retirement and fringe benefits adding an additional \$36M. The Office of the State Comptroller has sacked local governments with a second consecutive year of double-digit increases to state pension contributions. Market adjustments across collective bargaining contracts and employee groups have led to an approximate 10% increase in wages County-wide. The County has, however, benefited from rebidding our third-party pharmacy benefits manager (PBM). The new PBM contract will save the County \$2M in 2026. Additionally, the County's Health Insurance fund balance remains healthy, allowing only a modest increase in premium equivalent rates. Administration is also recommending the implementation of two premium payroll holidays in 2026. This will allow the County to provide some premium relief to employees, while not risking a premium reduction in this inflationary environment. Our strategy is to keep insurance premiums steady and allow the annual growth of healthcare costs to slowly reduce the health insurance fund balance.

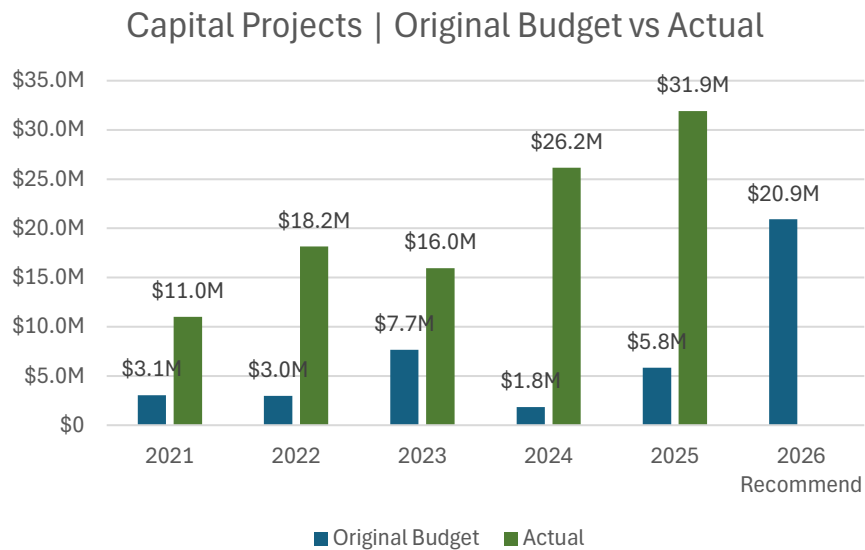
Sales Tax

Sales tax remains a strong revenue source for Jefferson County. However, structural issues in the economy may affect receipts in 2026. Bridge traffic is down 16% year to date, and Canadian tourism spending is down 51%. The deployment of troops at Fort Drum and the reduction in the federal civilian workforce may also create a drag on local sales tax collection. However, through the third quarter of 2025, sales tax collection has remained steady.

Historically, the County’s sales tax budget estimates have been lower than actual receipts. Despite macroeconomic issues outside our control, conservative budgeting allows us to safely plan for an additional 2.9% in 2026, bringing the total budgeted sales tax revenue to \$100.5M (pg. 27).

Capital Expenditures

2026 will be another exciting year in capital investment. The County’s complete 2026-2031 Capital Plan was presented to the Finance and Rules Committee last month, and is delivered as a companion document to the Tentative Budget. As aforementioned, this year, the full complement of capital projects and equipment will be appropriated in the budget. This is an increase in budgeted spending, but not necessarily an increase in total capital spending. This difference is illustrated below.



As the new airport terminal officially opens this fall, the County is looking to complement our investment with the conversion of the old terminal into a restaurant (\$2.3M), as well as the paving of the airport parking lot (\$610,000). These improvements will greatly enhance the travel experience, and the paved parking lot allows the County to consider parking revenue in future years. All told, the County will invest an additional \$9.9M in the Airport, with State and Federal funds covering over 90% of total investment. This extremely favorable formula makes continued airport improvement a smart investment for the community.

The budget also provides for several much-needed improvements to the Public Safety Building, which is approaching 35 years since original construction. HVAC updates, storm drainage improvements, and jail improvements highlight interior investments, while the new garage addition (\$800,000) caps-off a solid year of investment in our public safety campus.

The most exciting capital investments of 2026 are planned for the Human Services Building. Employees at the Arsenal Street facility have been patient and gracious with the condition of their

work environment, and modern improvements are appropriate and likely overdue. A complete renovation of the lobby and meeting rooms (\$3.1M) will dramatically enhance security and employee safety. On the second floor, a complete renovation of restrooms and employee cubicles (\$600,000) will modernize the space and greatly improve working conditions. Finally, the replacement of the building's main chiller unit (\$400,000) will help keep pace with aging building HVAC infrastructure.

Administration is recommending an approximate \$4M bond to fund these improvements. Similar to the Airport, improvements to the Human Services Building are heavily subsidized by State and Federal reimbursement. By bonding these projects, the County can maximize State and Federal reimbursement and spread out the local costs over several years. Once the budget is adopted, the Treasurer's Office will work to arrange the financing later this fall.

Finally, investment in County highway infrastructure will top \$12M in 2026 including \$8.3M in State CHIPS funding. The Legislators have shown dogged commitment to the County's vast network of road and bridge infrastructure. The full road and bridge plan is outlined in the Tentative Capital Plan.

Programmatic Changes

The tentative spending plan also reflects some new programmatic investments, much of which come with offsetting revenue. Public Health and Building Codes will partner to take on the Lead Rental Registry program, which fully funds one account clerk typist and three lead inspector positions and provides additional revenue to the community for lead abatement. Office for the Aging and Public Health will partner to utilize additional State Unmet Needs funding to add a home health aid to reduce the waiting list for in-home care for the elderly. The State's Indigent Legal Services will fund additional paralegals at the Public Defender's Office and the Statewide Reduction of Intimate Partner Violence (STRIVE) program will fund an additional probation officer.

There are also program additions that are not fully funded with new revenue. At the Jail, we are adding three correction officers in an effort to meet new staffing demands from the State Commission on Corrections. Similarly, DSS and Employment and Training will be under additional stress as the details of the federal One Big Beautiful Bill Act are implemented. Enhanced work requirements for individuals receiving Medicaid and SNAP benefits will mean additional verification and paperwork. Additionally, federal reductions in Medicaid funding is in direct conflict with the immense Medicaid commitments made by the State. Like most Counties in New York, Jefferson is budgeting the maximum Medicaid Cap (\$20.6M) for 2026. The temptation for the State to pierce the Medicaid Cap for Counties will be stronger than ever in 2026, and must be resisted at all costs.

Federal changes to SNAP administration may also present challenges to the County. Starting in the fourth quarter of 2026, SNAP administrators will be responsible for a percentage of total programmatic spending depending on State “error rates.” Much of this policy implementation is unknown at this point, but there are plenty of worrisome scenarios for Counties in New York State. Like the other Counties, we will simply have to wait and see how these policies play out as the year unfolds.

Contingency

Every year, there are budget line items that exceed their budget appropriation. Typically, we know which programs are most at risk of running over budget, however, we cannot conservatively fund all risky line-items each year. Contingency accounts and a healthy fund balance help protect the County from these risks. The 2026 spending plan contains \$1.63M in contingency. This level of contingency represents a very low 0.45% of total expenditures, but can be supplemented by the County’s fund balance, if need be. Programmatic line items to watch in 2026 include Jail Medical, 730 Evaluations, Preschool Special Ed programs and transportation, County Attorney Legal Fees, and operational costs related to the Airport footprint expansion.

CONCLUSION

Sustaining the delivery of essential services in an efficient and effective manner is the principal goal of County government. A stable, sustainable government is a good government. Quality financial management means not cutting too deeply when times get difficult, and not expanding too quickly when revenues are strong. Fortunately, we are enjoying a period of strong revenues, and historic public investment in our facilities, and our community. We know all too well, however, that there is no guarantee that economic conditions will continue this way. While we enjoy the years of investment, we prepare for the years where public funds won’t flow quite so easily. In Jefferson County, our tradition of steadfast financial management has put us in a position to weather any storm. We have much to do in this community, and for the moment, we are blessed with the resources to get to work, and get it done.

On a personal note, I would like to extend a sincere and hearty thank you to the County Budget Team. Compiling the annual spending plan and budget document is a true team effort that takes many hands and many months to pull together. Department heads, fiscal managers, and all the County’s many finance-related positions work hard to compile this document each year. Juggling the dozens of state and federal funding sources, each highly prescribed for a specific program, is not an easy task. This team consistently delivers thoughtful, prudent, and accurate budget projections each year, despite the ever-changing policies and clientele of the programs they manage.

Deputy County Administrator Dylan Soper leads this team, and his efforts and expertise are a true service to the people of Jefferson County. Budget Analyst Kristy O'Shaughnessy was an incredible addition to this year's budget team. How many Counties can say they have the President of the New York Society of Municipal Finance Officers on their budget team? Only one county, and we are very grateful for Kristy's experience and contributions this year. Jaimie Lee contributed to all phases of budget development, reformed the departmental information pages, and was responsible for pulling together all the disparate budget elements into one cohesive document. And Jill Jones, as usual, kept the entire place running from start to finish!

The 2026 Jefferson County Tentative Budget is respectfully submitted for public comment and legislative approval.

Sincerely,

A handwritten signature in black ink that reads "Ryan Piche". The signature is written in a cursive style with a large, prominent initial "R".

Ryan Piche
County Administrator



BUDGET SUMMARY

Given that the County is largely a service driven organization, two of the biggest cost factors are contractually negotiated salary increases and employee benefit costs, accounting for approximately 27% of total expenditures. These costs are largely uncontrollable given the level of staff necessary to provide the daily operations of County government, and are dictated by market forces. The 2026 Budget reflects the culmination of a three-year period of market adjustments of all employment units in the post COVID-19 labor market.

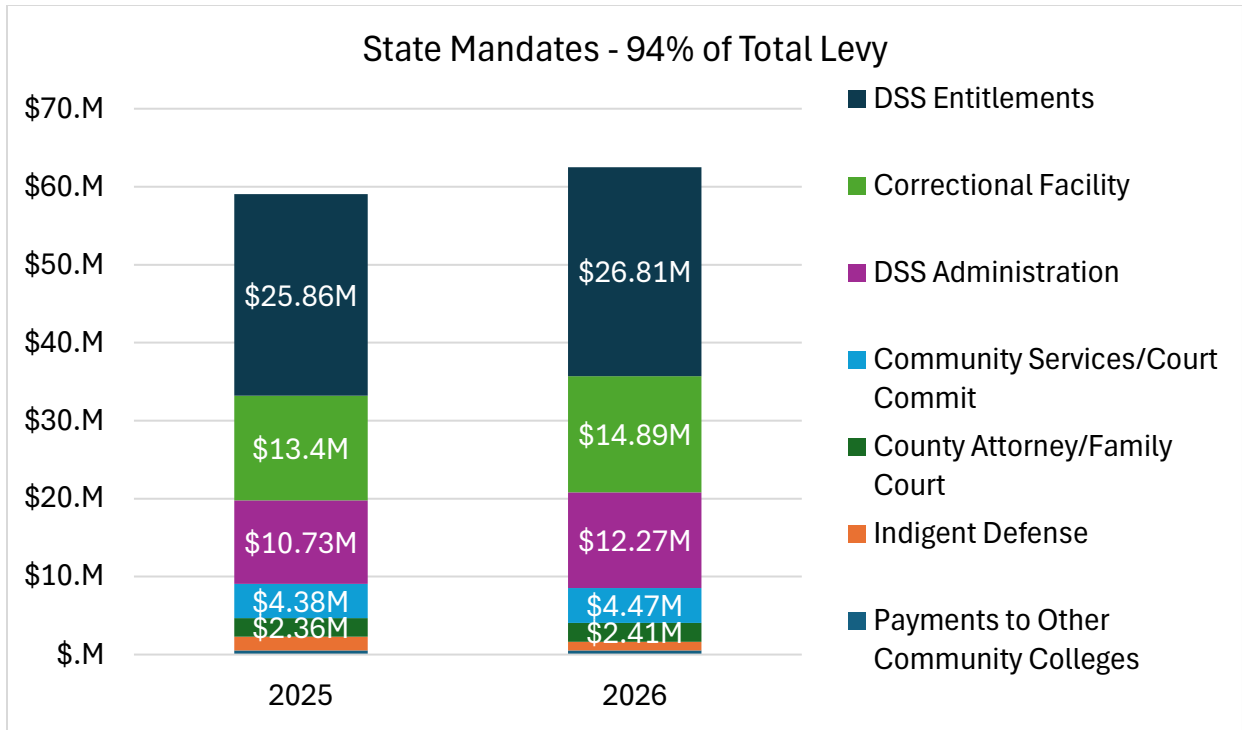
The County has four major revenue streams, those being Federal aid, State aid, and local revenue sources, primarily sales tax and real property taxes. In the last number of years, State, Federal and local revenue have seen increases as a result of a strong economy and funding provided for new mandates. Local revenue has largely been bolstered by strong sales tax, the introduction of internet sales tax, and favorable interest rates on invested cash. For 2026, in a cooling economy, the County has done its best to keep services at a high level and control costs; along with considering appropriation of fund balance in order to comply with Fund Balance Policy and relief to taxpayers.

2026 is a year of budgetary philosophy change in which a major effort has been undertaken to more accurately plan for revenue and expenditures (mostly grant funds) that had been previously recognized by resolution throughout the fiscal year. As such, while it appears that major changes have occurred in budgeted funds, in most instances this is a result of coordinated preplanning of existing programs.

While there are a few areas of optional services provided, the vast majority of operations are mandated by the State government.

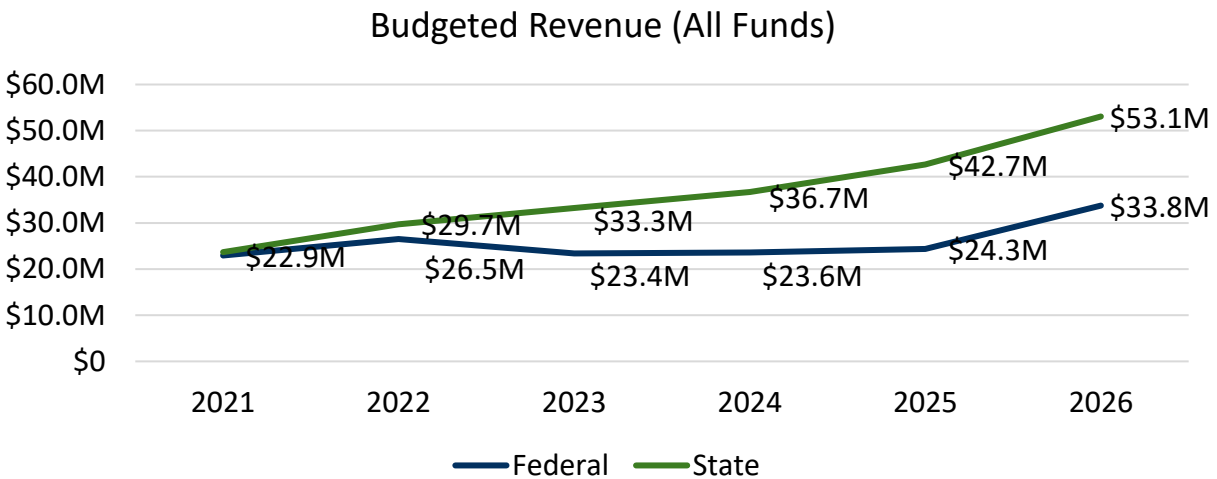
State Mandates

State and Federal program mandates continue to drive the Budget. The chart below shows the major driver of mandates required by the State and Federal governments, and the costs associated with the County's compliance. As indicated, mandated costs add up to approximately 94% of the total Jefferson County Tax Levy. Save other locally earned revenue, this leaves approximately 6% or around \$3.8 million of property tax dollars to spend on County determined activities such as maintaining roads and bridges, the Sheriff's road patrol, services such as local community college, and important economic development activities.



State and Federal Aid

The next chart shows the progression of budgeted State and Federal revenue over the last six years. The growth can primarily be attributed to the growth in those mandates that do receive at least some level of funding and new funded mandates imposed. The sharpest year over year increase from 2025 to 2026 can mostly be attributed to the effort to more accurately budget State and Federal aid that had previously been recognized (along with associated expenditures) by resolution during the year.



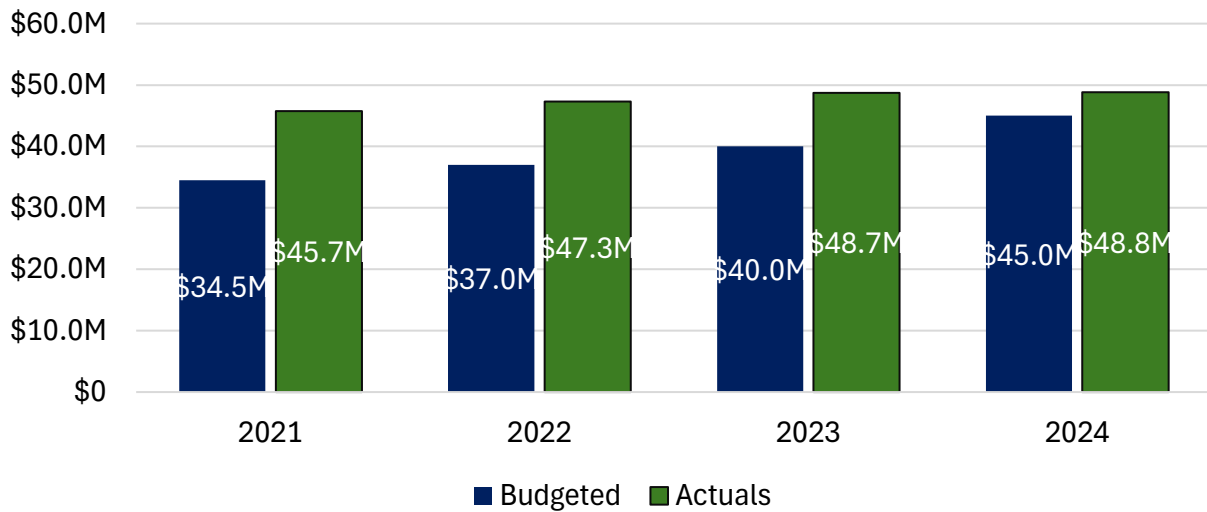
Budgeted Revenue (All Funds)

Year	Federal	State
2021	\$22,942,980	\$23,674,683
2022	\$26,525,990	\$29,717,521
2023	\$23,403,754	\$33,270,658
2024	\$23,602,660	\$36,716,009
2025	\$24,344,780	\$42,669,544
2026	\$33,759,328	\$53,066,157

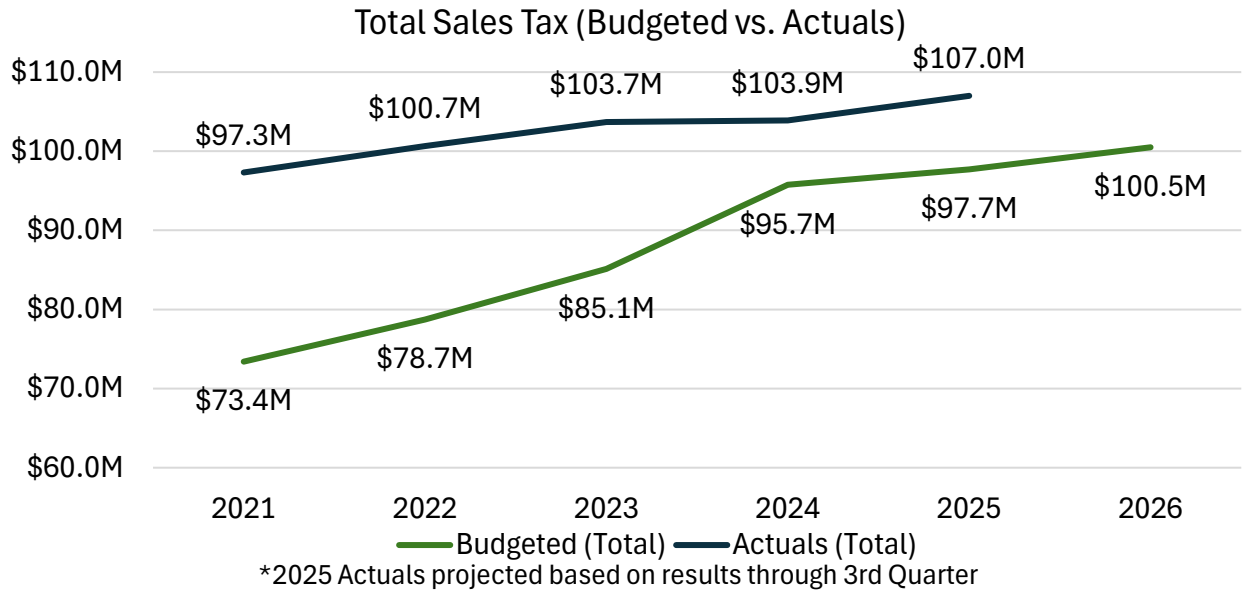
Sales Tax

2024 sales tax was essentially flat compared to 2023. However, through conservative budgeting made possible by a solid economy and the new collection of internet sales tax in the early 2020s, the County remains well-positioned when compared to budgeted figures.

County Share of Sales Tax (Budgeted vs. Actuals)



The County is budgeting \$100.5M in total sales tax for 2026, on the strength of a projected 3.8% increase in 2025 actuals, based on performance through the third quarter.



Social Services

Though the department continues to be budgeted at an approximate 51% State and Federal reimbursement, Social Services continue to be the top unfunded mandate for County Government, putting a strain on where disposable County dollars can be spent. When citizens become ineligible for Federal benefits, the State generally absorbs and shifts costs to Counties. Notably, the County is now experiencing a shift in Federal costs to counties, the first of which beginning in 2026, with a County cost of approximately \$350K in Supplemental Nutrition Assistance Program (SNAP), with additional phase-in of cost shifts expected in the next two to three years.

Social Services State and Federal Reimbursement vs. Cost

	2022	2023	2024	2025	2026
Expenditures	\$63.6M	\$67.7M	\$70.8M	\$75.1M	\$80.3M
Social Services Administration	\$20.2M	\$21.4M	\$22.5M	\$23.8M	\$26.5M
Services for Recipients	\$43.4M	\$46.2M	\$48.4M	\$51.3M	\$53.8M
Revenues	\$31.8M	\$35.1M	\$35.5M	\$38.5M	\$41.2M
Social Services Administration	\$10.5M	\$11.2M	\$11.8M	\$13.1M	\$14.2M
Services for Recipients	\$21.4M	\$23.9M	\$23.7M	\$25.4M	\$27.0M
Grand Total	\$31.8M	\$32.6M	\$35.3M	\$36.6M	\$39.1M
Reimbursement Percentage	50%	52%	50%	51%	51%

The County continues to face financial challenges with costs for the placement of children in the care and custody of the Department of Social Services, with mandated foster rates increasing 6%, as well as the increased level of care requiring intensive institutional placement. 2026 marks the second year in a row that the County is budgeting to its State Medicaid cap, resulting in no additional cost compared to the prior year, however concerns remain on the horizon for Medicaid costs to be shifted to counties. Nonetheless, the department continues to maximize efficiency through continued use of technological improvements.

Changes in Services to Recipients (Top 5)

Unit/Account	2022	2023	2024	2025	2026
Medicaid - Medicaid to State	\$18.2M	\$17.9M	\$20.2M	\$20.6M	\$20.6M
Child Care - Child Care	\$10.0M	\$11.0M	\$11.5M	\$12.5M	\$14.0M
Safety Net Assistance	\$5.0M	\$4.8M	\$4.5M	\$4.5M	\$5.0M
Daycare - Payments & Contributions	\$2.7M	\$4.6M	\$4.3M	\$5.5M	\$5.7M
Family Assistance	\$4.0M	\$4.0M	\$4.0M	\$3.8M	\$3.4M
Grand Total	\$39.9M	\$42.3M	\$44.5M	\$46.9M	\$48.6M

County Workforce

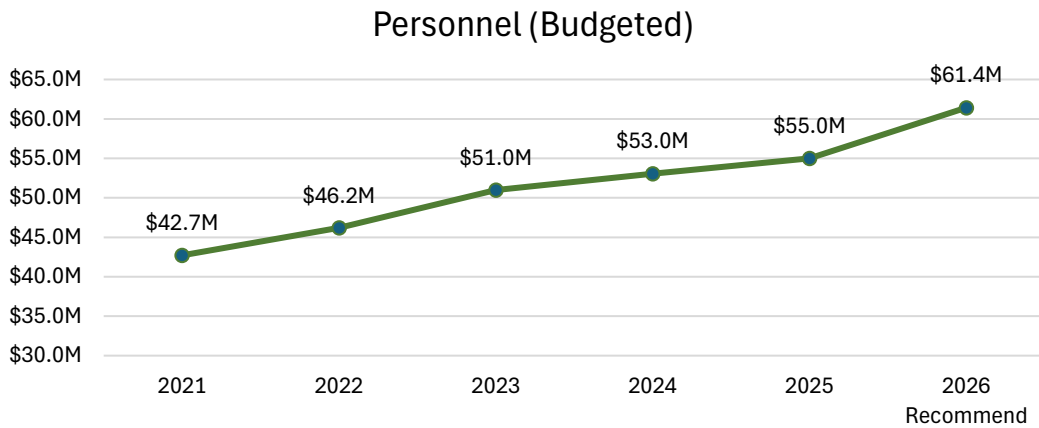
In the face of existing and newly mandated services, there has been a conscious effort to limit the growth of the County workforce through attrition and by limiting creation of new positions. Through the dedication and hard work of its employees and improvements in efficiency and technology, the County has been able to continue operations to provide the same or better level of service to its residents.

For 2026, the County is recommending the abolishment of 13 positions, creation of 21 positions, reclassification or change in salary of 12 positions, and the transfer of one position. Deletions, reclassifications, and transfers include a number of positions related to department analysis of improved service delivery and succession planning, the net result new positions include three Assistant Code Officers and one Account Clerk/Typist for the newly mandated and funded Lead Registry Program, two Paralegals funded by new ILS Caseload funding, a Cleaner in Airport, an Assessment Service Supervisor, three State mandated Corrections Officers, one Probation Officer funded by STRIVE funds, and one Home Health Aide, one fulltime OFA Specialist, and one part-time OFA Specialist funded by new Unmet Needs funding.

Of the new positions, all are funded by either a resulting deletion, or additional State or local revenue, except for the Airport Cleaner and the mandated Correction Officers. In total, the resulting salary difference of all position changes bears a local savings of approximately \$45,000. All personnel changes can be viewed in Appendix E – Personnel.

Year	Sheriff & Jail	Social Services	Employment & Training	Probation	All Others	Total
2013	135	218	20	40	414	827
2014	132	218	19	40	402	810
2015	142	217	18	40	397	814
2016	142	214	18	40	390	804
2017	142	212	18	39	375	786
2018	143	212	18	40	376	789
2019	144	212	18	39	382	795
2020	145	212	18	39	384	798
2021	141	212	19	39	379	790
2022	142	212	19	39	390	802
2023	143	217	19	39	392	810
2024	136	217	19	38	401	811
2025	137	220	19	38	409	823
2026	139	220	17	39	416	831

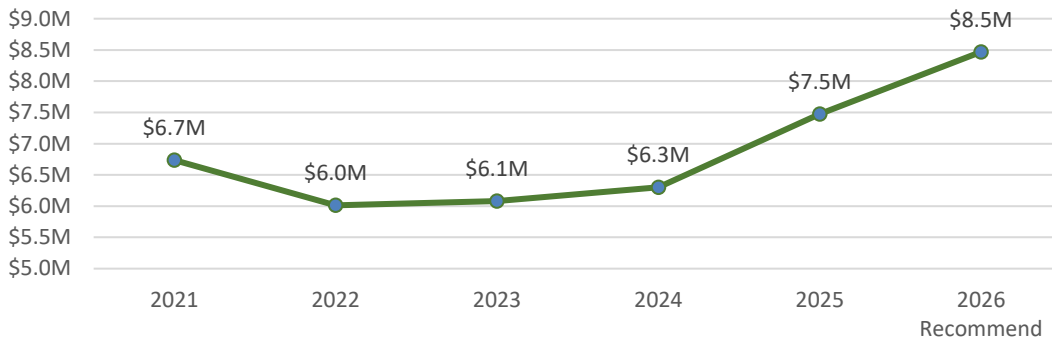
The annual payroll projected for the 2026 fiscal year will equal approximately \$61.4 million. This represents a substantial increase over the prior year as the County is concluding a period of market adjustments that started in 2024 in order to maintain competitiveness in the labor market and bolster staff retention. The last of the three labor agreements in this process are scheduled to settle for 2026.



Retirement

For the last three years, the County has experienced substantial increases in costs for retirement, which are set by the Office of the New York State Comptroller. Average payroll contribution estimation rates from the State have gone from 15.2% in 2024-25, to 16.5% in 2025-26 to an estimated 17.6% in 2026-27. These drastic increases are in spite of a strong financial market during the period and are partly due to very conservative rate of return assumptions by the State. The retirement payment continues to be an uncontrollable cost.

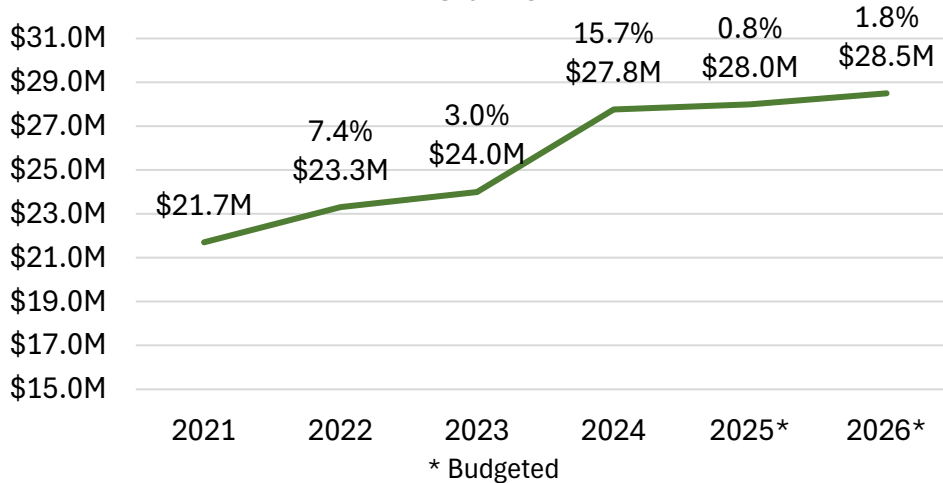
Retirement Budget



Health Benefits

The County has experienced significant cost increases in health insurance. 2024 represented a significant increase that exceeded budget, which in turn drove an increase to 2025's Budget, including the first-time use of fund balance. 2025 costs have leveled out to a point and the Board of Legislator's goal of analyzing the County's third-party providers for health insurance and prescriptions though a new consultant have yielded significant and much needed savings headed into 2026. 2026 will see the continued use of Health Insurance Fund fund balance, which remains healthy. In all, health benefit costs remain very difficult to predict especially given the fact that a few extreme cases can result in a large cost.

Claims



Note: Historical figures have been altered from previous years due to a change in accounting in which revenues are no longer recognized in the claims account

Fund Balance

The County adopted a Fund Balance Policy targeting General Fund balance of two months' operating expenditures (or 1/6th of general fund appropriations not including funds appropriated or encumbered, minus sales tax distributed to the local municipalities, per GASB 54).

From 2016 to 2018, the County made every effort to rebuild the fund balance, which had achieved the minimum level of the policy in 2018. In the subsequent years, the County had improved on and stayed within the Fund Balance Policy. Beginning in 2021, a combination of factors led to a fund balance higher than policy – which was addressed beginning with the adoption of 2023's Budget, continued in 2024, and continuing into 2025 with the use of \$6.2M for one-time items and \$17.7 overall, to comply with policy.

For 2026, the County is recommending the use of \$17.8M (all funds) of fund balance as part of the Budget Officer's recommendation to achieve an appropriate level of fund balance, as per the Policy. While still considered responsible at this level, over-reliance on fund balance can have disastrous consequences when utilized for operational needs, or with a drastic turn of the economy. A majority of the \$17.8M can be accounted for in one-time expenditures, however the lines of one-time verse operational can become blurred after 3-4 years of consistent appropriation as the County improves the health of its fleet, equipment, and capital assets, and as a best practice plans to maintain such assets into the future.

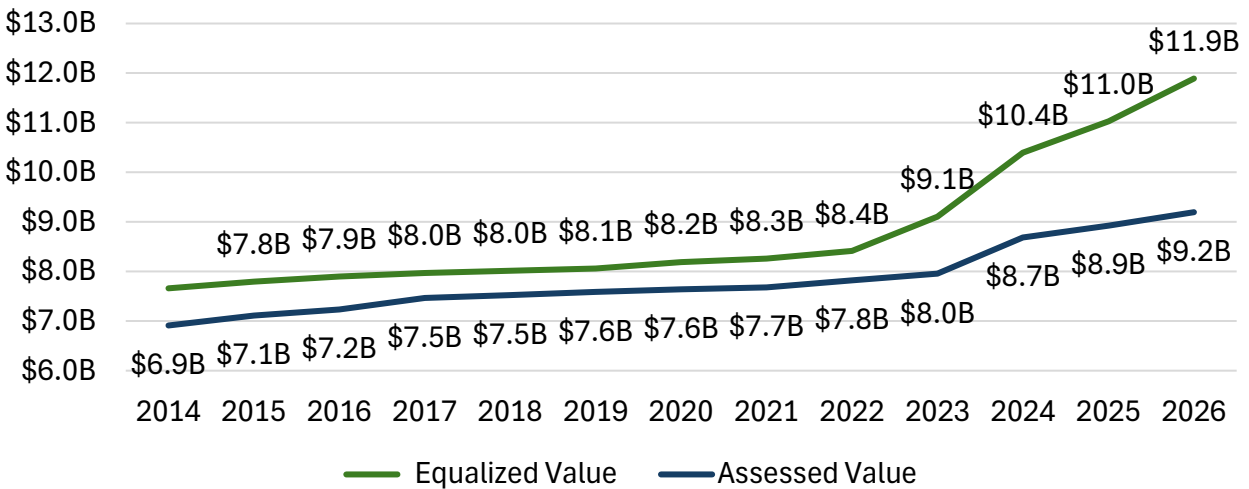
Fund Balance Amounts				
		2023	2024	Difference
Assigned Fund Balance	Compensated Absences	\$2,354,707	\$2,000,000	-\$354,707
	Risk Retention	\$3,000,000	\$5,000,000	\$2,000,000
	Workers Comp	\$3,000,000	\$3,000,000	\$0
	Reserved for Encumbrances	\$1,721,756	\$2,988,686	\$1,266,930
	TANF Reserve	\$643,653	\$643,653	\$0
Total		\$10,720,116	\$13,632,340	\$2,912,223
Appropriated Fund Balance		\$10,370,222	\$13,625,146	\$3,254,924
Unassigned Fund Balance		\$69,770,531	\$60,575,306	-\$9,195,225
Adjusted Available Fund Balance		\$78,768,891	\$71,218,959	-\$7,549,932
Two Months Operating Expenditures		\$32,174,596	\$34,451,376	\$2,276,780
Percent of Fund Balance to Adjusted Expenditures		40.8%	34.5%	-6.3%

*Fund Balance Policy recommends that the unassigned and assigned categories (minus appropriated for future years and reserved for encumbrances) equal two months expenditures minus sales tax distribution.

Real Property Tax Base

Jefferson County continues to experience increases in its tax base. The chart below depicts the history of the total taxable value and the full value tax base in the County. The equalized value increased \$865 million or 7.85% to \$11,890,359,160.

Property Tax Base History



Physical Growth & Revaluation

Year	New Construction	Revaluation & Existing	Total Assessed Value
2014	76,701,374	6,834,444,847	6,911,146,221
2015	69,329,801	7,044,726,536	7,114,056,337
2016	76,371,743	7,157,468,789	7,233,840,532
2017	57,070,052	7,409,954,254	7,467,024,306
2018	58,044,374	7,468,383,226	7,526,427,600
2019	67,643,581	7,520,698,133	7,588,341,714
2020	63,662,715	7,575,739,004	7,639,401,719
2021	51,754,479	7,628,975,669	7,680,730,148
2022	54,804,998	7,767,073,685	7,821,878,683
2023	81,648,715	7,872,621,622	7,954,270,337
2024	97,596,115	8,590,916,304	8,688,512,419
2025	76,263,165	8,850,991,703	8,927,254,868
2026	84,080,929	9,111,560,545	9,195,641,474

Effects of Equalization

Town	2024 Equalization Rate	2025 Equalization Rate	2025 Full Value Tax Rate \$5.85	2026 Full Value Tax Rate \$5.58	Tax Rate Difference	Change in Taxes on a \$100,000 Home
Adams	0.850	0.800	\$6.88	\$6.98	0.09	9.26
Alexandria	0.650	0.570	\$9.00	\$9.79	0.79	78.95
Antwerp	0.720	0.640	\$8.13	\$8.72	0.59	59.38
Brownville	0.800	0.780	\$7.31	\$7.15	-0.16	-15.87
Cape Vincent	0.730	0.690	\$8.01	\$8.09	0.07	7.33
Champion	1.000	0.935	\$5.85	\$5.97	0.12	11.79
Clayton	0.960	0.960	\$6.09	\$5.81	-0.28	-28.13
Ellisburg	0.740	1.000	\$7.91	\$5.58	-2.33	-232.54
Henderson	0.730	0.680	\$8.02	\$8.21	0.19	18.67
Hounsfield	0.910	0.890	\$6.43	\$6.27	-0.16	-15.89
LeRay	0.925	1.000	\$6.32	\$5.58	-0.74	-74.43
Lorraine	1.000	0.990	\$5.85	\$5.64	-0.21	-21.36
Lyme	0.760	0.620	\$7.70	\$9.00	1.30	130.26
Orleans	0.820	0.750	\$7.13	\$7.44	0.31	30.59
Pamelia	0.960	0.940	\$6.09	\$5.94	-0.16	-15.76
Philadelphia	0.760	0.700	\$7.70	\$7.97	0.27	27.41
Rodman	1.000	0.980	\$5.85	\$5.69	-0.16	-15.61
Rutland	0.820	0.739	\$7.13	\$7.55	0.42	41.66
Theresa	0.810	0.750	\$7.22	\$7.44	0.22	21.78
Watertown (T)	0.480	0.455	\$12.19	\$12.26	0.08	7.62
Wilna	1.000	0.965	\$5.85	\$5.78	-0.07	-6.76
Worth	0.660	0.600	\$8.86	\$9.30	0.44	43.64
City of Watertown	0.800	0.730	\$7.31	\$7.64	0.33	33.13

Constitutional Tax Limit

The Constitutional Tax Limit is the amount of funds the County can raise in property taxes. As required by the State Constitution, this amounts to 1.5% of the five-year average full value of taxable real estate in the County (with some specified items excluded). The next table depicts the history of Jefferson County's use of its tax limit as well as the resulting tax margins. The County continues in a good position consistently under 45% of its taxing power.

Constitutional Tax Margin

Year	Taxing Power	Tax Levy Subject to Tax Limit	% of Taxing Power Utilized	Tax Margin
2015	\$113,372,249	\$53,268,843	46.26%	\$60,928,691
2016	\$115,126,120	\$55,065,736	46.27%	\$61,857,277
2017	\$116,637,507	\$55,065,736	47.93%	\$60,731,771
2018	\$118,008,036	\$57,298,511	48.55%	\$60,709,825
2019	\$119,204,772	\$58,784,692	49.31%	\$60,420,080
2020	\$120,391,338	\$57,324,119	47.61%	\$63,067,219
2021	\$121,487,837	\$60,037,703	49.42%	\$61,450,134
2022	\$122,813,815	\$61,352,526	49.96%	\$61,461,289
2023	\$126,088,644	\$61,409,361	48.70%	\$64,679,283
2024	\$133,082,948	\$62,731,689	47.14%	\$70,351,259
2025	\$141,571,787	\$63,255,075	44.68%	\$78,316,712
2026	\$152,453,974	\$65,316,197	42.84%	\$87,137,777

Occupancy Tax

Eligible uses for Occupancy Tax funds are for tourism promotion related activities. This is an area that was affected by the pandemic and overall economy, and now is experiencing the effects of reduced Canadian tourism, with total revenue down 11% through the third quarter of 2025. However, occupancy tax related to short-term rentals will be fully implemented for 2026, providing a boost to revenue and tourism promotion related activities.

Occupancy Tax

Year	Expenditures	Revenues
2015	520,800	471,901
2016	520,800	467,090
2017	520,800	494,387
2018	534,800	511,943
2019	511,800	520,938
2020	548,300	354,769
2021	373,300	510,969
2022	373,300	787,617
2023	464,300	608,865
2024	464,300	640,888
2025*	484,300	484,300
2026*	719,600	719,600

*Budgeted

Overall, Jefferson County continues to provide a solid level of service while at the same time keeping costs and the associated tax increases to a minimal level. While there is always a desire to increase services for residents there is also a recognition of the costs that are associated with providing those services. Ideally, if the County wasn't as burdened with paying for State programs, increased services and decreased taxes could be achieved more easily. The County continues to maximize resources to ensure services are delivered in an efficient and effective manner.

Tentative Budget

General Fund

	2024 ACTUAL	2025 ADOPTED	2025 MODIFIED	2026 DEPARTMENT REQUEST	BUDGET OFFICER RECOMMEND	FINANCE & RULES COMMITTEE RECOMMEND	2026 ADOPTED
.1 - PERSONAL SERVICES	\$45,021,605	\$49,225,406	\$49,438,850	\$56,784,675	\$55,276,234	\$0	\$0
.2 - EQUIPMENT & CAPITAL OUTLAY	\$2,835,481	\$1,357,428	\$4,104,422	\$3,353,768	\$1,462,574	\$0	\$0
.4 - CONTRACTUAL EXPENSES	\$152,195,290	\$156,092,992	\$166,578,342	\$170,717,324	\$164,996,459	\$0	\$0
.6 - PRINCIPAL	\$0	\$0	\$0	\$0	\$0	\$0	\$0
.7 - INTEREST	\$0	\$0	\$0	\$0	\$0	\$0	\$0
.8 - EMPLOYEE BENEFITS	\$29,950,295	\$32,473,335	\$32,609,603	\$34,934,429	\$33,110,749	\$0	\$0
.9 - INTERFUND	\$18,385,631	\$15,343,716	\$21,509,645	\$15,345,900	\$16,820,013	\$0	\$0
Total	\$248,388,303	\$254,492,877	\$274,240,862	\$281,136,096	\$271,666,029	\$0.00	\$0.00

All Funds

	2024 ACTUAL	2025 ADOPTED	2025 MODIFIED	2026 DEPARTMENT REQUEST	BUDGET OFFICER RECOMMEND	FINANCE & RULES COMMITTEE RECOMMEND	2026 ADOPTED
.1 - PERSONAL SERVICES	\$50,223,859	\$55,017,771	\$55,231,215	\$63,196,339	\$61,421,873	\$0	\$0
.2 - EQUIPMENT & CAPITAL OUTLAY	\$32,194,793	\$8,873,228	\$103,715,704	\$33,547,003	\$24,055,044	\$0	\$0
.4 - CONTRACTUAL EXPENSES	\$172,468,910	\$176,576,577	\$188,747,617	\$193,687,404	\$187,032,282	\$0	\$0
.6 - PRINCIPAL	\$1,857,527	\$1,896,130	\$1,896,130	\$1,935,025	\$2,065,025	\$0	\$0
.7 - INTEREST	\$377,797	\$340,833	\$369,792	\$334,488	\$514,488	\$0	\$0
.8 - EMPLOYEE BENEFITS	\$59,147,801	\$62,544,650	\$62,680,918	\$67,731,880	\$65,904,216	\$0	\$0
.9 - INTERFUND	\$25,781,540	\$18,943,716	\$27,059,272	\$19,995,900	\$21,606,682	\$0	\$0
Total	\$342,052,228	\$324,192,905	\$439,700,649	\$380,428,039	\$362,599,610	\$0.00	\$0.00

Jefferson County Budget Comparison of All Funds

	<u>TOTAL APPROPRIATION</u>	<u>DOLLAR CHANGE</u>	<u>PERCENTAGE CHANGE</u>		<u>REVENUES</u>	<u>DOLLAR CHANGE</u>	<u>PERCENTAGE CHANGE</u>
2026 Adopted				2026 Adopted			
2026 Fin & Rules	\$362,599,610	\$38,406,705	11.85%	2026 Fin & Rules	\$344,822,274	\$38,111,223	12.43%
2026 Tentative	\$380,428,039	\$56,235,134	17.35%	2026 Tentative	\$339,822,273	\$33,111,222	10.80%
2026 Request	\$324,192,905	\$17,284,989	5.63%	2026 Requested	\$306,711,051	\$14,173,358	4.84%
2025 Adopted	\$306,907,916	\$12,942,090	4.40%	2025 Adopted	\$292,537,693	\$12,646,663	4.52%
2024 Adopted	\$293,965,826	\$27,040,790	10.13%	2024 Adopted	\$279,891,030	\$17,185,908	6.54%
2023 Adopted				2023 Adopted			
2022 Adopted	\$266,925,036			2022 Adopted	\$262,705,122		

	<u>APPLIED FUND BALANCE</u>	<u>DOLLAR CHANGE</u>	<u>PERCENTAGE CHANGE</u>		<u>TAX LEVY</u>	<u>DOLLAR CHANGE</u>	<u>PERCENTAGE CHANGE</u>
2026 Adopted				2026 Adopted			
2026 Fin & Rules	\$17,777,336	\$295,483	1.69%	2026 Fin & Rules	\$66,314,865	\$1,868,932	2.90%
2026 Tentative	\$28,897,862	\$11,416,009	65.30%	2026 Tentative	\$87,274,362	\$22,828,429	35.42%
2026 Requested	\$17,481,853	\$3,070,566	21.31%	2026 Requested	\$64,445,933	\$638,079	1.00%
2025 Adopted	\$14,411,287	\$336,491	2.39%	2025 Adopted	\$63,807,854	\$1,251,134	2.00%
2024 Adopted	\$14,074,796	\$9,854,882	233.53%	2024 Adopted	\$62,556,720	\$625,563	1.01%
2023 Adopted				2023 Adopted			
2022 Adopted	\$4,219,914			2022 Adopted	\$61,931,157		

	<u>AVG FULL VALUE RATE/\$1,000</u>	<u>DOLLAR CHANGE</u>	<u>PERCENTAGE CHANGE</u>
2026 Adopted			
2026 Fin & Rules	\$5.58	-\$0.27	-4.66%
2026 Tentative	\$7.34	\$1.49	25.47%
2026 Requested	\$5.85	-\$0.29	-4.72%
2025 Adopted	\$6.14	-\$0.73	-10.63%
2024 Adopted	\$6.87	-\$0.57	-7.66%
2023 Adopted			
2022 Adopted	\$7.44		

*** General Fund \$12,977,336; Highway Fund \$2,325,000; Road Machinery Fund \$1,275,000; Workers' Comp Fund \$200,000; Health Benefits Fund \$1,000,000
 ** General Fund \$12,742,669; Highway Fund \$2,470,526; Road Machinery Fund \$1,386,181; Health Benefits Fund \$882,477
 * General Fund \$10,370,222; Highway Fund \$2,500,000; Road Machinery Fund \$1,500,000

Jefferson County Budget Comparison of General Fund

	<u>TOTAL APPROPRIATION</u>	<u>DOLLAR CHANGE</u>	<u>PERCENTAGE CHANGE</u>		<u>REVENUES</u>	<u>DOLLAR CHANGE</u>	<u>PERCENTAGE CHANGE</u>
2026 Adopted				2026 Adopted			
2026 Fin & Rules	\$271,666,029	\$17,173,152	6.75%	2026 Fin & Rules	\$258,688,693	\$16,938,486	7.01%
2026 Tentative	\$281,136,096	\$26,643,219	10.47%	2026 Tentative	\$253,033,147	\$11,282,940	4.67%
2026 Request	\$254,492,877	\$12,328,824	5.09%	2026 Request	\$241,750,207	\$9,997,442	4.31%
2025 Adopted	\$242,164,053	\$12,326,700	5.36%	2025 Adopted	\$231,752,765	\$15,963,888	7.40%
2024 Adopted	\$229,837,353	\$17,959,989	8.48%	2024 Adopted	\$215,788,877	\$8,011,390	3.86%
2023 Adopted				2023 Adopted			
2022 Adopted	\$211,877,364			2022 Adopted	\$207,777,487		

	<u>APPLIED FUND BALANCE</u>	<u>DOLLAR CHANGE</u>	<u>PERCENTAGE CHANGE</u>		<u>TAX LEVY</u>	<u>DOLLAR CHANGE</u>	<u>PERCENTAGE CHANGE</u>
2026 Adopted				2026 Adopted			
2026 Fin & Rules	\$12,977,336	\$234,667	1.84%	2026 Fin & Rules	\$66,314,865	\$1,868,932	2.90%
2026 Tentative	\$16,912,996	\$4,170,327	32.73%	2026 Tentative	\$87,274,362	\$22,828,429	35.42%
2026 Request	\$12,742,669	\$2,331,382	22.39%	2026 Request	\$64,445,933	\$638,079	1.00%
2025 Adopted	\$10,411,287	-\$3,637,189	-25.89%	2025 Adopted	\$63,807,854	\$1,251,134	2.00%
2024 Adopted	\$14,048,476	\$9,948,599	242.66%	2024 Adopted	\$62,556,720	\$625,563	1.01%
2023 Adopted				2023 Adopted			
2022 Adopted	\$4,099,877			2022 Adopted	\$61,931,157		

	<u>AVG FULL VALUE RATE/\$1,000</u>	<u>DOLLAR CHANGE</u>	<u>PERCENTAGE CHANGE</u>
2026 Adopted			
2026 Fin & Rules	\$5.58	-\$0.27	-4.66%
2026 Tentative	\$7.34	\$1.49	25.47%
2026 Request	\$5.85	-\$0.29	-4.72%
2025 Adopted	\$6.14	-\$0.73	-10.63%
2024 Adopted	\$6.87	-\$0.57	-7.66%
2023 Adopted			
2022 Adopted	\$7.44		

County Administration

Divisions: Administration, Budget Officer, Auditing, Records Access Officer, Safety and Security

The County Administrator's Office serves as the administrative and managerial branch of Jefferson County government, overseeing the daily operations of County departments and implementing the policies established by the Board of Legislators. Established by Local Law No. 10 of 1986, the Office of the County Administrator was created to provide professional management and coordination across County government, reflecting the foresight of the Board in recognizing the need for a centralized administrative structure. Appointed by the Board of Legislators, the County Administrator oversees the daily operations of Jefferson County government, coordinating interdepartmental activities and projects, representing the County in community endeavors, and managing the development and implementation of County policies. The Office also houses the County Auditing team, whose responsibilities include independently reviewing financial transactions, verifying expenditures, and supporting fiscal integrity.

The Administrator also performs a number of statutory and administrative duties, including acting as Clerk of the Board by overseeing agendas and packets for Board and committee meetings, and serving in roles such as Budget Officer and Records Access (FOIL) Officer. In addition to these responsibilities, the Office oversees the safety and security of County facilities. Armed security guards are stationed at the County Office Building, Human Services Building, and Public Health during business hours, providing additional coverage during the day and patrolling all facilities during evenings and weekends to ensure the safety of employees, visitors, and County operations.

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 1010 Legislative Board								
(Fund 01) ***** Appropriations: *****								
***SubDepartment: 1010 Legislative Board								
01100	Personal Services	\$253,680	\$260,561	\$260,561	\$270,984	\$270,984	\$0	\$0
04110	Office Expense	\$169	\$950	\$950	\$1,000	\$1,000	\$0	\$0
04112	Memberships & Dues	\$15,882	\$16,500	\$21,500	\$16,882	\$16,882	\$0	\$0
04116	Postage	\$8	\$50	\$50	\$50	\$50	\$0	\$0
04117	Printing	\$25	\$50	\$50	\$50	\$50	\$0	\$0
04214	Utilities	\$98	\$0	\$85	\$0	\$0	\$0	\$0
04313	Travel	\$13,215	\$17,700	\$17,450	\$18,300	\$11,200	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$1,000	\$1,000	\$0	\$0
04416	Professional Fees-External	\$0	\$0	\$250	\$250	\$250	\$0	\$0
04585	Operating Supplies	\$0	\$250	\$250	\$250	\$250	\$0	\$0
04613	Training	\$4,680	\$15,000	\$14,750	\$16,500	\$8,800	\$0	\$0
08010	State Retirement	\$12,531	\$38,061	\$38,061	\$40,414	\$40,414	\$0	\$0
08030	Social Security	\$19,223	\$19,627	\$19,627	\$20,730	\$20,730	\$0	\$0
08040	Workers Compensation	\$5,767	\$5,513	\$5,513	\$5,582	\$5,582	\$0	\$0
Sub Dept : 1010 Totals:		\$325,280	\$374,262	\$379,097	\$391,992	\$377,192	\$0	\$0
***SubDepartment: 1040 Clerk of the Board								
01100	Personal Services	\$624,764	\$638,621	\$632,621	\$703,879	\$704,954	\$0	\$0
01110	Temporary	\$21,709	\$25,000	\$15,500	\$0	\$0	\$0	\$0
01300	Overtime	\$2,122	\$0	\$6,000	\$6,000	\$6,000	\$0	\$0
02401	Automotive Equipment	\$0	\$0	\$0	\$45,000	\$45,000	\$0	\$0
04102	Office Furnishings	\$276	\$7,200	\$7,279	\$0	\$0	\$0	\$0
04110	Office Expense	\$1,031	\$6,000	\$5,845	\$0	\$3,000	\$0	\$0
04111	Trackable Durable Expendables	\$0	\$2,500	\$2,045	\$0	\$0	\$0	\$0
04112	Memberships & Dues	\$878	\$3,000	\$10,500	\$17,000	\$18,460	\$0	\$0
04113	Equipment Rental	\$0	\$0	\$0	\$1,200	\$1,200	\$0	\$0
04114	Maintenance/Repair	\$0	\$250	\$250	\$0	\$0	\$0	\$0
04115	Telephone	\$255	\$500	\$500	\$360	\$760	\$0	\$0
04116	Postage	\$395	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0
04117	Printing	\$1,690	\$3,000	\$3,000	\$900	\$900	\$0	\$0
04118	Computer Hardware	\$41	\$0	\$610	\$0	\$0	\$0	\$0
04120	Computer Subscriptions	\$0	\$0	\$0	\$100	\$100	\$0	\$0
043101	Internal Fleet Expense	\$0	\$0	\$0	\$1,000	\$1,000	\$0	\$0
04311	Gasoline & Oil	\$0	\$0	\$0	\$4,000	\$4,000	\$0	\$0
04313	Travel	\$4,920	\$11,050	\$11,050	\$18,000	\$15,000	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$1,000	\$1,000	\$0	\$0
04409	Accounting & Audit Fees	\$8,675	\$9,000	\$9,000	\$9,900	\$9,900	\$0	\$0
04415	Advertising	\$11,163	\$2,000	\$2,000	\$3,000	\$3,000	\$0	\$0
04416	Professional Fees-External	\$0	\$15,000	\$11,000	\$15,000	\$15,000	\$0	\$0
04515	Professional Food Expense	\$0	\$10,000	\$9,000	\$8,000	\$8,000	\$0	\$0
04613	Training	\$3,553	\$5,000	\$7,000	\$6,000	\$6,000	\$0	\$0
08010	State Retirement	\$90,838	\$94,799	\$94,799	\$105,135	\$105,135	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 1010 Legislative Board								
(Fund 01) ***** Appropriations: *****								
08020	Health Benefits	\$164,626	\$130,706	\$130,706	\$187,411	\$162,658	\$0	\$0
08030	Social Security	\$47,894	\$48,854	\$48,854	\$53,929	\$53,929	\$0	\$0
08040	Workers Compensation	\$13,793	\$97,843	\$97,843	\$14,520	\$14,520	\$0	\$0
Sub Dept : 1040 Totals:		\$998,620	\$1,111,323	\$1,106,402	\$1,202,334	\$1,180,516	\$0	\$0
Totals For Department: 1010								
	Revenue							
	Expense	\$1,323,900	\$1,485,585	\$1,485,499	\$1,594,326	\$1,557,708	\$0	\$0
	Total	\$1,323,900	\$1,485,585	\$1,485,499	\$1,594,326	\$1,557,708	\$0	\$0

General Revenues

This area of the budget reflects the general revenues, which are unaffiliated with any particular operating unit of the County. Following is a brief explanation of the revenue line items:

Real Property Taxes: This represents the amount of funds to be levied on an ad valorem basis as the County Property Tax for the ensuing year.

Gain on Tax Acquired Properties: This represented the amount realized by the County's annual auction of foreclosed properties. It has been zeroed out as a result of the 2023 Supreme Court ruling re: Hennepin County that municipalities cannot keep surplus funds from tax lien foreclosure sales.

Payments in Lieu of Taxes: This account reflects monies which are paid to the County by property owners who are otherwise exempt from real property taxation. Primary among these groups are properties owned by the Jefferson County Industrial Development Agency, the Watertown Housing Authority, and Limited Profit Housing ventures.

Interest and Penalties on Real Property Taxes: This represents the penalties which are charged for payment of delinquent taxes. The interest rates and penalty charges are determined in accordance with law. Changes in State law regarding enforcement of delinquent taxes and the ongoing success of the County-sponsored tax collection cooperative would potentially impact this revenue in the next few years.

Installment Administrative Fee: The County offers an installment program for the payment of real property taxes. The County charges an administrative fee for this program to recover the County's expenses, which totals the amount shown.

State Administered Sales Tax: This reflects the amount of funds estimated to be received by the County derived from the 4% County portion of the 8% State administered Sales and Compensating Use Tax. The County retains 47% of the entire 4% in accordance with an agreement with the City of Watertown.

Tobacco Settlement Money: This amount is the estimated annual payment to the County based on the 1998 nationwide settlement agreement with the major tobacco companies (known as the Master Settlement Agreement). Payments began in 2000.

Interest and Earnings: This amount is estimated revenue from County investments.

Refund of Prior Years Expenses: This represents monies which are repaid to the County for mistaken payments of expenses in prior years. This account is used to record receipt of prior years' expenditures and the cancellation of checks issued in prior years. Due to the inconsistency of activity in this account, a conservative estimate is used.

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 1045 General Items								
(Fund 01) ***** Appropriations: *****								
***SubDepartment: 1950 Taxes and Assess-Munic Prop								
04632	Taxes and Assess on Munic Prop	\$41,696	\$41,696	\$41,696	\$45,000	\$45,000	\$0	\$0
Sub Dept : 1950 Totals:		\$41,696	\$41,696	\$41,696	\$45,000	\$45,000	\$0	\$0
***SubDepartment: 1985 Distribution of Sales Tax								
04631	Distribution of Sales Tax	\$55,059,711	\$51,781,000	\$51,781,000	\$51,781,000	\$53,265,000	\$0	\$0
Sub Dept : 1985 Totals:		\$55,059,711	\$51,781,000	\$51,781,000	\$51,781,000	\$53,265,000	\$0	\$0
(Fund 01) ***** Revenues *****								
91001	Real Property Taxes	(\$62,997,684)	(\$64,445,933)	(\$64,445,933)	(\$64,445,933)	(\$66,314,865)	\$0	\$0
91051	Gain on Tax Acquired Prop	(\$17,305)	\$0	\$0	\$0	\$0	\$0	\$0
91081	Payments In Lieu Of Taxes	(\$735,868)	(\$675,000)	(\$675,000)	(\$700,000)	(\$807,000)	\$0	\$0
91090	Interest & Penalty-Taxes	(\$1,423,891)	(\$1,500,000)	(\$1,500,000)	(\$1,475,000)	(\$1,500,000)	\$0	\$0
91095	Installment Admin Fee	(\$350,984)	(\$350,000)	(\$350,000)	(\$365,000)	(\$365,000)	\$0	\$0
91110	State Sales Tax	(\$103,886,247)	(\$97,700,000)	(\$97,700,000)	(\$97,700,000)	(\$100,500,000)	\$0	\$0
91116	Tax on Adult-Use Cannabis	(\$43,194)	\$0	\$0	(\$80,000)	(\$80,000)	\$0	\$0
91298	Tobacco Settlement Money	(\$1,214,069)	(\$1,400,000)	(\$1,400,000)	(\$1,150,000)	(\$1,175,000)	\$0	\$0
92401	Interest & Earnings	(\$3,884,576)	(\$1,350,000)	(\$1,407,250)	(\$1,350,000)	(\$1,850,001)	\$0	\$0
92701	Refund Prior Years Exp	(\$343,325)	(\$400,000)	(\$400,000)	(\$250,000)	(\$325,000)	\$0	\$0
92735	Direct Opioid Settlement Funds	(\$520,544)	\$0	(\$13,040)	\$0	(\$229,000)	\$0	\$0
93014	StAid VLT/Tribal Compact Money	\$0	(\$500,000)	(\$500,000)	(\$350,000)	(\$500,000)	\$0	\$0
Totals For Department: 1045	Revenue	(\$175,417,688)	(\$168,320,933)	(\$168,391,223)	(\$167,865,933)	(\$173,645,866)	\$0	\$0
	Expense	\$55,101,407	\$51,822,696	\$51,822,696	\$51,826,000	\$53,310,000	\$0	\$0
	Total	(\$120,316,281)	(\$116,498,237)	(\$116,568,527)	(\$116,039,933)	(\$120,335,866)	\$0	\$0

District Attorney’s Office

Divisions: DWI, TCI, Drug Task Force

The District Attorney’s Office, led by an elected District Attorney serving a four-year term, is responsible for prosecuting all violations of state law occurring within Jefferson County. The Office handles the full range of criminal cases, from traffic infractions to violent felonies, and oversees all related motions, appeals, and post-conviction proceedings. Assistant District Attorneys are assigned by jurisdiction and experience to prosecute cases in Town and Village Courts, Watertown City Court, and Jefferson County Court.

The Office actively participates in New York State’s Gun Involved Violence Elimination (GIVE) and Statewide Targeted Reduction of Violence Initiative (STRIVE) programs, which focus on reducing violent and domestic crimes. It also works in coordination with the Drug Task Force to investigate and prosecute narcotics-related offenses. Despite statewide challenges with discovery reform and staffing, the Office continues to maintain a felony conviction rate above the state average. Ongoing training, innovation in legal practice, and successful grant participation remain central to supporting effective prosecution and enhancing public safety across Jefferson County.

Indicators	2022	2023	2024	2025 (est.)	2026 (est.)
County Court Felonies	624	659	686	662	665
City Court Cases	1,002	1,129	1,380	1,370	1,360
Town and Village Cases	978	1,326	1,158	1,000	1,000
Traffic Infractions (est.)	6,000	6,000	5,000	5,000	5,000

The numbers cited above do not include appellate filings, post-judgment motions, sex offender registration hearings, or re-sentencing proceedings where the case originated in this county (violation of probation or conditional discharge cases). In addition, in certain instances, one felony file may be opened against a named defendant even though the defendant allegedly committed crimes against more than one victim.

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 1165 District Attorney								
(Fund 01) ***** Appropriations: *****								
***SubDepartment: 1165 District Attorney								
01100	Personal Services	\$1,672,621	\$1,984,079	\$1,964,181	\$2,320,907	\$2,333,426	\$0	\$0
01110	Temporary	\$24,804	\$20,000	\$20,000	\$20,000	\$20,000	\$0	\$0
01300	Overtime	\$108,480	\$75,000	\$81,098	\$100,000	\$85,000	\$0	\$0
02101	Computer Equipment	\$0	\$0	\$13,800	\$0	\$0	\$0	\$0
04102	Office Furnishings	\$1,004	\$2,000	\$3,103	\$3,000	\$3,000	\$0	\$0
04110	Office Expense	\$6,909	\$12,000	\$12,387	\$12,000	\$12,000	\$0	\$0
04111	Trackable Durable Expendables	\$2,760	\$20,000	\$20,000	\$14,000	\$14,000	\$0	\$0
04112	Memberships & Dues	\$6,419	\$7,500	\$6,994	\$8,000	\$8,000	\$0	\$0
04114	Maintenance/Repair	\$0	\$0	\$32,500	\$37,000	\$0	\$0	\$0
04115	Telephone	\$3,309	\$3,100	\$7,600	\$12,000	\$12,000	\$0	\$0
04116	Postage	\$2,472	\$2,500	\$2,500	\$2,500	\$2,500	\$0	\$0
04117	Printing	\$4,133	\$3,000	\$3,506	\$4,500	\$4,500	\$0	\$0
04118	Computer Hardware	\$914	\$0	\$2,321	\$1,500	\$1,500	\$0	\$0
04119	Computer Software	\$0	\$500	\$500	\$0	\$0	\$0	\$0
04120	Computer Subscriptions	\$0	\$0	\$0	\$0	\$37,000	\$0	\$0
04313	Travel	\$19,732	\$15,000	\$25,000	\$8,000	\$8,000	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$10,000	\$10,000	\$0	\$0
04410	Court Required Presence	\$16,412	\$35,000	\$28,382	\$35,000	\$25,000	\$0	\$0
04411	Legal Fees	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0
04416	Professional Fees	\$180,562	\$250,000	\$217,500	\$255,000	\$255,000	\$0	\$0
04613	Training	\$2,400	\$9,000	\$9,000	\$5,000	\$5,000	\$0	\$0
04621	Evidence & Information	\$3,388	\$6,500	\$6,500	\$6,500	\$6,500	\$0	\$0
08010	State Retirement	\$196,723	\$294,340	\$294,340	\$348,001	\$348,001	\$0	\$0
08020	Health Benefits	\$335,897	\$375,685	\$375,685	\$345,000	\$299,434	\$0	\$0
08030	Social Security	\$130,937	\$151,782	\$151,782	\$178,507	\$178,507	\$0	\$0
08040	Workers Compensation	\$39,178	\$42,632	\$42,632	\$48,063	\$48,063	\$0	\$0
Sub Dept : 1165 Totals:		\$2,759,054	\$3,310,618	\$3,322,311	\$3,775,478	\$3,717,431	\$0	\$0
***SubDepartment: 1167 DA Fed Equitable Sharing Funds								
02401	Automotive Equipment	\$66,325	\$60,000	\$60,000	\$60,000	\$60,000	\$0	\$0
04416	Professional Fees	\$0	\$5,000	\$22,000	\$0	\$0	\$0	\$0
Sub Dept : 1167 Totals:		\$66,325	\$65,000	\$82,000	\$60,000	\$60,000	\$0	\$0
***SubDepartment: 1169 District Attorney - DTF								
04110	Office Expense	\$0	\$300	\$300	\$300	\$300	\$0	\$0
04111	Trackable Durable Expendables	\$6,600	\$20,000	\$20,000	\$20,000	\$20,000	\$0	\$0
04114	Maintenance/Repair	\$15,373	\$20,000	\$20,000	\$20,000	\$20,000	\$0	\$0
04115	Cell Phones	\$4,352	\$7,000	\$7,000	\$7,000	\$7,000	\$0	\$0
04210	Building/Property Rental	\$6,000	\$8,000	\$8,000	\$8,000	\$8,000	\$0	\$0
043102	External Fleet Expense	\$12,838	\$20,000	\$20,000	\$20,000	\$20,000	\$0	\$0
04311	Gasoline & Oil	\$25,431	\$25,000	\$25,000	\$25,000	\$25,000	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 1165 District Attorney								
(Fund 01) ***** Appropriations: *****								
04313	Travel	\$0	\$0	\$935	\$0	\$0	\$0	\$0
04416	Professional Fees-External	\$0	\$1,000	\$1,000	\$0	\$0	\$0	\$0
04514	Uniforms & Clothing	\$471	\$0	\$0	\$1,000	\$1,000	\$0	\$0
04613	Training	\$1,614	\$5,000	\$4,065	\$40,000	\$40,000	\$0	\$0
04621	Petty Cash Reimbursements	\$2,025	\$18,000	\$18,000	\$18,000	\$18,000	\$0	\$0
Sub Dept : 1169 Totals:		\$74,705	\$124,300	\$124,300	\$159,300	\$159,300	\$0	\$0
(Fund 01) ***** Revenues *****								
91266	DA Investigator Fees	(\$36,172)	(\$66,560)	(\$66,560)	(\$73,556)	(\$73,556)	\$0	\$0
92614	Stop DWI Services-DA	(\$18,500)	(\$18,500)	(\$18,500)	(\$18,500)	(\$18,500)	\$0	\$0
92626	Forfeitures DA Restricted	(\$8,363)	(\$10,000)	(\$10,000)	(\$5,000)	(\$5,000)	\$0	\$0
92627	Forfeitures DTF Restricted	(\$32,354)	(\$74,300)	(\$74,300)	(\$109,300)	(\$109,300)	\$0	\$0
93030	State Aid DA Salary	(\$72,189)	(\$72,189)	(\$72,189)	(\$72,189)	(\$72,189)	\$0	\$0
93031	State Aid to Prosecution	(\$373,677)	(\$347,906)	(\$347,906)	(\$347,906)	(\$347,906)	\$0	\$0
93389	StAid Other Public Safety	(\$512,084)	(\$437,938)	(\$447,938)	(\$556,013)	(\$556,013)	\$0	\$0
94324	Fed Justice Asset Forfeiture	(\$15,634)	(\$60,000)	(\$60,000)	(\$60,000)	(\$60,000)	\$0	\$0
Totals For Department: 1165	Revenue	(\$1,068,971)	(\$1,087,393)	(\$1,097,393)	(\$1,242,464)	(\$1,242,464)	\$0	\$0
	Expense	\$2,900,083	\$3,499,918	\$3,528,611	\$3,994,778	\$3,936,731	\$0	\$0
	Total	\$1,831,112	\$2,412,525	\$2,431,218	\$2,752,314	\$2,694,267	\$0	\$0

Public Defender

The Public Defender’s Office is authorized under Article 18A of the County Law, Sections 716–721, as part of Jefferson County’s Plan for Indigent Defense. The Department of Public Defender and the Office of Public Defender were created by Local Law No. 4 of 1987. The Public Defender serves a two-year term and is appointed by the Board of Legislators.

The Public Defender’s Office provides quality legal representation to individuals who are unable to afford private counsel, including anyone alleged to have committed crimes while in Jefferson County, regardless of residency. Staff attorneys represent indigent defendants charged with criminal matters in Village, Town, City, and Superior Courts, and also represent petitioners and respondents in Family Court matters such as child abuse and neglect proceedings, custody disputes, paternity actions, family offense cases, and other related matters.

The Office also ensures prompt legal representation through the County’s Centralized Arraignment Part (CAP) Court, which operates year-round to provide counsel at arraignments in a single location. This process reduces the burden on local courts and law enforcement while safeguarding the legal rights of those appearing before the court.

The County’s Plan for Indigent Defense also includes an assigned counsel component administered by the Assigned Counsel Administrator and supported by a rotating pool of attorneys, who are appointed in cases where the Public Defender’s Office is unable to provide representation.

Indicators	2022	2023	2024	2025 (est.)	2026 (est.)
City Court Cases	3,347	3,854	4,116	4,600	5,500
Justice Courts	3,517	3,762	3,627	4,300	4,500
County Court	706	723	742	815	850
Family Court	3,115	3,204	3,544	3,800	4,200

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 1170 Public Defender								
(Fund 01) ***** Appropriations: *****								
***SubDepartment: 1170 Public Defender								
01100	Personal Services	\$1,128,727	\$1,662,806	\$1,662,806	\$2,001,928	\$2,144,560	\$0	\$0
01110	Temporary	\$3,520	\$22,750	\$22,750	\$26,835	\$26,835	\$0	\$0
01300	Overtime	\$129,166	\$77,000	\$77,000	\$134,174	\$134,174	\$0	\$0
02200	Office Furniture	\$0	\$0	\$115,000	\$0	\$0	\$0	\$0
04102	Office Furnishings	\$0	\$2,500	\$2,500	\$2,500	\$0	\$0	\$0
04110	Office Expense	\$4,346	\$6,000	\$7,473	\$7,500	\$6,000	\$0	\$0
04111	Trackable Durable Expendables	\$4,504	\$2,500	\$12,500	\$12,500	\$12,500	\$0	\$0
04112	Memberships & Dues	\$3,160	\$4,000	\$6,000	\$6,000	\$6,000	\$0	\$0
04114	Maintenance/Repair	\$1,500	\$12,000	\$24,000	\$0	\$0	\$0	\$0
04115	Telephone	\$275	\$750	\$750	\$750	\$750	\$0	\$0
04116	Postage	\$2,654	\$3,500	\$3,500	\$3,500	\$3,500	\$0	\$0
04117	Printing	\$2,633	\$4,000	\$2,500	\$4,000	\$4,000	\$0	\$0
04118	Computer Hardware	\$0	\$1,000	\$1,000	\$0	\$0	\$0	\$0
04120	Computer Subscriptions	\$0	\$0	\$0	\$0	\$25,000	\$0	\$0
04313	Travel	\$5,911	\$6,000	\$6,000	\$6,000	\$6,000	\$0	\$0
04415	Advertising	\$100	\$4,500	\$2,500	\$2,500	\$2,500	\$0	\$0
04416	Professional Fees	\$21,403	\$73,500	\$61,500	\$73,500	\$32,000	\$0	\$0
04585	Operating Supplies	\$45	\$0	\$0	\$0	\$0	\$0	\$0
04613	Training	\$677	\$5,000	\$5,000	\$6,000	\$5,000	\$0	\$0
08010	State Retirement	\$155,748	\$246,679	\$246,679	\$319,834	\$319,834	\$0	\$0
08020	Health Benefits	\$260,164	\$290,261	\$290,261	\$273,589	\$237,454	\$0	\$0
08030	Social Security	\$93,132	\$127,205	\$127,205	\$164,059	\$164,059	\$0	\$0
08040	Workers Compensation	\$34,406	\$35,729	\$35,729	\$44,173	\$44,173	\$0	\$0
Sub Dept : 1170 Totals:		\$1,852,071	\$2,587,680	\$2,712,653	\$3,089,342	\$3,174,339	\$0	\$0
(Fund 01) ***** Revenues *****								
93025	St Aid Indigent Legal Svc	(\$251,078)	(\$250,000)	(\$250,000)	(\$379,000)	(\$379,000)	\$0	\$0
93026	SA ILS Caseload Relief&Improve	(\$534,931)	(\$542,617)	(\$542,617)	(\$1,200,033)	(\$1,450,006)	\$0	\$0
93032	State Aid to Defense	(\$493,356)	(\$13,100)	(\$253,585)	(\$252,871)	(\$252,871)	\$0	\$0
Totals For Department: 1170	Revenue	(\$1,279,365)	(\$805,717)	(\$1,046,202)	(\$1,831,904)	(\$2,081,877)	\$0	\$0
	Expense	\$1,852,071	\$2,587,680	\$2,712,653	\$3,089,342	\$3,174,339	\$0	\$0
	Total	\$572,705	\$1,781,963	\$1,666,451	\$1,257,438	\$1,092,462	\$0	\$0

County Treasurer

The County Treasurer serves as the Chief Fiscal Officer of Jefferson County, as established under Section 400 of County Law, and is elected to a four-year term. The Treasurer acts as the custodian of all County funds, responsible for the collection, disbursement, and investment of monies in accordance with law and policy to ensure sound fiscal management and the best return for the County.

The Treasurer’s Office maintains the County’s general ledger and related financial records, providing timely and accurate information to departments to support effective decision-making. Financial transactions are recorded in compliance with Generally Accepted Accounting Principles (GAAP) and the standards of the Governmental Accounting Standards Board (GASB). The office also prepares the County’s annual financial statements and supports reporting functions essential to maintaining a strong fiscal standing.

In addition to these core duties, the County Treasurer administers a range of responsibilities under State Law, including the collection of delinquent property taxes, maintenance of related public records, and administration of trust funds such as public estates. The office also oversees programs including the County’s Occupancy Tax, the distribution of New York State Sales Tax, and the issuance of Certificates of Residence for community college chargebacks.

Indicators	2022	2023	2024	2025 (est.)	2026 (est.)
Investment Income	687,807	6,144,539	6,700,000	5,000,000	6,000,000
Cash on Hand	128,370,000	160,000,000	160,000,000	150,000,000	150,000,000
Sales Tax Collected	100,661,000	101,000,000	103,886,000	105,000,000	105,000,000
Sales Tax Disbursed	53,350,000	48,000,000	55,754,000	56,000,000	56,000,000
Tax Collections					
Tax Dollars to Collect	62,464,500	62,557,000	63,807,854	64,807,854	65,000,000
Estimated Parcels	44,000	44,000	51,100	51,500	52,000

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 1325 Treasurers Department								
(Fund 01) ***** Appropriations: *****								
***SubDepartment: 1325 Treasurer								
01100	Personal Services	\$426,981	\$523,028	\$523,028	\$598,655	\$594,414	\$0	\$0
01110	Temporary	\$1,098	\$0	\$10,000	\$10,000	\$5,000	\$0	\$0
01300	Overtime	\$13,167	\$2,500	\$3,400	\$3,000	\$3,000	\$0	\$0
04102	Office Furnishings	\$145	\$1,500	\$1,500	\$3,000	\$2,000	\$0	\$0
04110	Office Expense	\$1,666	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$0
04112	Memberships & Dues	\$987	\$1,650	\$1,650	\$2,000	\$2,000	\$0	\$0
04114	Maintenance/Repair	\$200	\$1,500	\$800	\$1,500	\$0	\$0	\$0
04115	Telephone	\$196	\$250	\$250	\$250	\$250	\$0	\$0
04116	Postage	\$7,026	\$7,500	\$7,500	\$8,500	\$8,000	\$0	\$0
04117	Printing	\$1,623	\$1,300	\$1,300	\$1,600	\$1,600	\$0	\$0
04118	Computer Hardware	\$0	\$0	\$700	\$1,000	\$1,000	\$0	\$0
04119	Computer Software	\$0	\$10,000	\$4,000	\$10,000	\$0	\$0	\$0
04120	Computer Subscriptions	\$0	\$0	\$0	\$50,000	\$0	\$0	\$0
04313	Travel	\$456	\$4,000	\$2,500	\$6,000	\$4,000	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$1,000	\$1,000	\$0	\$0
04407	Credit Card Fees	\$1,831	\$1,000	\$2,000	\$2,200	\$2,200	\$0	\$0
04409	Accounting & Audit Fees	\$64,505	\$76,000	\$85,600	\$85,000	\$85,000	\$0	\$0
04410	Court Required Presence	\$1,610	\$3,500	\$3,500	\$3,500	\$3,500	\$0	\$0
04412	Bank & Finance Fees	\$4,019	\$6,000	\$6,000	\$6,000	\$6,000	\$0	\$0
04415	Advertising	\$0	\$500	\$500	\$1,000	\$1,000	\$0	\$0
04416	Professional Fees-External	\$0	\$25,000	\$68,250	\$77,250	\$74,000	\$0	\$0
04613	Training	\$3,368	\$4,900	\$4,900	\$5,000	\$5,000	\$0	\$0
08010	State Retirement	\$58,152	\$77,592	\$77,592	\$88,649	\$88,649	\$0	\$0
08020	Health Benefits	\$115,914	\$131,731	\$131,731	\$176,696	\$153,358	\$0	\$0
08030	Social Security	\$32,104	\$40,012	\$40,012	\$45,473	\$45,473	\$0	\$0
08040	Workers Compensation	\$10,029	\$11,238	\$11,238	\$12,244	\$12,244	\$0	\$0
Sub Dept : 1325 Totals:		\$745,078	\$932,701	\$989,951	\$1,201,517	\$1,100,688	\$0	\$0
(Fund 01) ***** Revenues *****								
91230	Treasurer Fees	(\$40,538)	(\$35,000)	(\$35,000)	(\$35,000)	(\$40,000)	\$0	\$0
92610	Fines & Forfeited Bail	(\$1,599)	(\$4,000)	(\$4,000)	(\$4,000)	(\$4,000)	\$0	\$0
92770	Other Unclassified Rev	(\$1,900)	(\$2,500)	(\$2,500)	(\$2,500)	(\$2,500)	\$0	\$0
Totals For Department: 1325	Revenue	(\$44,037)	(\$41,500)	(\$41,500)	(\$41,500)	(\$46,500)	\$0	\$0
	Expense	\$745,078	\$932,701	\$989,951	\$1,201,517	\$1,100,688	\$0	\$0
	Total	\$701,041	\$891,201	\$948,451	\$1,160,017	\$1,054,188	\$0	\$0

Purchasing

Divisions: Purchasing, Central Printing and Mailing

The Office of the County Purchasing Agent, established under Section 625 of the New York State County Law, operates and maintains Jefferson County’s centralized purchasing system. The department’s mission is to maximize the purchasing value of County funds while maintaining a procurement system rooted in quality, transparency, and integrity.

The Purchasing Department is responsible for developing and maintaining purchasing policies and procedures. All procurement activities are conducted in accordance with State and Federal laws regarding advertising and competitive bidding. Staff assist County departments in selecting appropriate purchasing methods, developing specifications, writing statements of work, and creating fair and objective bid evaluation methods. The office also compiles and maintains lists of potential suppliers, sells surplus, obsolete, or unused supplies, and helps evaluate whether services should be provided in-house or contracted externally.

The Print Shop, a division of the Purchasing Department, provides specialized printing services such as creating NCR triplicate forms, newsletters, binding, cutting, and finishing projects. The Print Shop also handles interoffice mail distribution across all County buildings and manages metered outgoing mail.

Indicators	2022	2023	2024	2025 (est.)	2026 (est.)
Purchase Orders	1,490	1,640	1,500	2,200	2,400
Bids/RFPs/RFQs	85	138	71	53	50
Dollars Written from Purchase Orders	44,724,122	33,063,176	84,933,402	96,441,833	110,000,000
Advertising Costs for Solicitations	5,942	7,452	3,856	2,699	2,850
Cost Avoidance (Bids and RFPs)	2,950,326	8,305,007	10,430,349	15,000,000	16,500,000
Sale of Surplus Assets	75,962	203,673	71,735	200,000	200,000
Energy Savings	N/A	N/A	N/A	227,924	250,000
Central Printing and Mail					
Print Jobs	598	568	619	575	600
Printed Documents	439,938	423,401	585,337	590,000	595,000
Postage Expense	165,037	174,976	196,085	216,772	200,000

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 1345 Purchasing								
(Fund 01) ***** Appropriations: *****								
***SubDepartment: 1345 Purchasing								
01100	Personal Services	\$280,005	\$294,701	\$294,701	\$383,916	\$328,627	\$0	\$0
01110	Temporary	\$9,843	\$0	\$0	\$0	\$0	\$0	\$0
04102	Office Furnishings	\$5,319	\$1,500	\$2,700	\$3,500	\$750	\$0	\$0
04110	Office Expense	\$1,229	\$2,800	\$4,062	\$4,500	\$1,500	\$0	\$0
04111	Trackable Durable Expendables	\$647	\$0	\$0	\$0	\$0	\$0	\$0
04112	Memberships & Dues	\$250	\$700	\$810	\$1,500	\$850	\$0	\$0
04113	Equipment Rental	\$0	\$0	\$0	\$1,000	\$1,000	\$0	\$0
04114	Maintenance/Repair	\$0	\$0	\$120	\$0	\$0	\$0	\$0
04115	Telephone	\$118	\$200	\$200	\$200	\$200	\$0	\$0
04116	Postage	\$80	\$450	\$330	\$150	\$150	\$0	\$0
04117	Printing	\$1,247	\$2,100	\$1,990	\$700	\$700	\$0	\$0
04119	Computer Software	\$0	\$12,990	\$12,990	\$0	\$0	\$0	\$0
04120	Computer Subscriptions	\$0	\$0	\$0	\$13,500	\$13,500	\$0	\$0
04313	Travel	\$2,095	\$5,500	\$5,442	\$6,500	\$4,500	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$1,000	\$1,000	\$0	\$0
04415	Advertising	\$3,893	\$5,000	\$3,800	\$3,500	\$3,500	\$0	\$0
04613	Training	\$619	\$1,500	\$1,558	\$5,000	\$2,500	\$0	\$0
08010	State Retirement	\$46,569	\$43,719	\$43,719	\$49,011	\$49,011	\$0	\$0
08020	Health Benefits	\$103,257	\$118,888	\$118,888	\$128,426	\$111,464	\$0	\$0
08030	Social Security	\$20,560	\$22,545	\$22,545	\$25,140	\$25,140	\$0	\$0
08040	Workers Compensation	\$7,264	\$6,332	\$6,332	\$6,769	\$6,769	\$0	\$0
Sub Dept : 1345 Totals:		\$482,995	\$518,925	\$520,187	\$634,312	\$551,160	\$0	\$0
***SubDepartment: 1670 Central Printing								
01100	Personal Services	\$53,138	\$35,600	\$35,600	\$40,877	\$40,877	\$0	\$0
01110	Temporary	\$685	\$0	\$0	\$0	\$0	\$0	\$0
01300	Overtime	\$540	\$500	\$500	\$0	\$0	\$0	\$0
02100	Equipment	\$0	\$0	\$0	\$24,871	\$24,871	\$0	\$0
02401	Automotive Equipment	\$0	\$0	\$0	\$70,000	\$0	\$0	\$0
04102	Office Furnishings	\$3,808	\$0	\$455	\$600	\$300	\$0	\$0
04110	Office Expense	\$135	\$200	\$545	\$600	\$400	\$0	\$0
04111	Trackable Durable Expendables	\$0	\$5,000	\$5,000	\$0	\$0	\$0	\$0
04113	Equipment Rental	\$0	\$0	\$0	\$7,000	\$7,000	\$0	\$0
04114	Maintenance/Repair	\$3,696	\$3,258	\$3,563	\$4,500	\$4,500	\$0	\$0
04115	Telephone	\$318	\$450	\$450	\$450	\$450	\$0	\$0
04116	Postage	\$17	\$50	\$10	\$20	\$20	\$0	\$0
04117	Printing	\$20,105	\$38,000	\$37,035	\$27,300	\$27,300	\$0	\$0
043101	Internal Fleet Expense	\$71	\$500	\$500	\$500	\$500	\$0	\$0
04311	Gasoline & Oil	\$1,386	\$1,600	\$1,500	\$1,600	\$1,600	\$0	\$0
08010	State Retirement	\$8,028	\$5,281	\$5,281	\$6,096	\$6,096	\$0	\$0
08020	Health Benefits	\$19,945	\$11,358	\$11,358	\$12,346	\$10,715	\$0	\$0
08030	Social Security	\$3,874	\$2,723	\$2,723	\$3,127	\$3,127	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 1345 Purchasing								
(Fund 01) ***** Appropriations: *****								
08040	Workers Compensation	\$1,206	\$765	\$765	\$842	\$842	\$0	\$0
Sub Dept : 1670 Totals:		\$116,953	\$105,285	\$105,285	\$200,729	\$128,599	\$0	\$0
(Fund 01) ***** Revenues*****								
91209	Print Shop	(\$32,842)	(\$38,000)	(\$38,000)	(\$38,000)	(\$38,000)	\$0	\$0
92665	Sale Of Equipment	(\$22,325)	(\$42,000)	(\$42,000)	\$45,000	(\$42,000)	\$0	\$0
Totals For Department: 1345	Revenue	(\$55,167)	(\$80,000)	(\$80,000)	\$7,000	(\$80,000)	\$0	\$0
	Expense	\$599,948	\$624,210	\$625,472	\$835,041	\$679,759	\$0	\$0
	Total	\$544,781	\$544,210	\$545,472	\$842,041	\$599,759	\$0	\$0

Real Property Tax Services

Divisions: Real Property Tax Services General, Tax Map Maintenance, Revaluation Development and Maintenance, 911 Addressing and Database

The County Real Property Tax Services Agency was established by the Board of Supervisors by Resolution No. 117 of 1971 pursuant to Section 1530 of the Real Property Tax Law. The Director of RPTS is appointed by the Board of Legislators for a six-year term. The Department is responsible for development and maintenance of tax maps as mandated by Real Property Tax Law, Article 15. The other primary functions of the department include providing assistance to local assessors with revaluation, maintenance of property records, maintenance of assessment and tax rolls and to train local assessors and local assessment boards of review. These functions are performed in accordance with the NYS Real Property Tax Law and the regulations of the State Office of Real Property Services. The department has been assigned responsibility for the County-wide numbering system necessary to support the enhanced 911 telecommunications system.

Indicators	2022	2023	2024	2025 (est.)	2026 (est.)
Tax Mapping					
Real Property Transfers	3,349	2,994	3,039	2,800	2,800
Revaluation					
Properties Revalued	8,308	6,827	7,954	3,764	10,145
Valuation Assistance	8,184	6,672	7,843	3,701	9,928
Properties Reinspected	8,184	6,672	7,843	3,701	9,928
911 Addressing					
New/Changed Numbers	273	301	374	300	325
Reviews/Field Inspections	2	5	5	5	5

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 1355 Real Property Tax Services								
(Fund 01) ***** Appropriations: *****								
***SubDepartment: 1355 Real Property Tax Services								
01100	Personal Services	\$280,356	\$279,104	\$279,104	\$377,258	\$431,651	\$0	\$0
01110	Temporary	\$0	\$0	\$0	\$37,000	\$0	\$0	\$0
01300	Overtime	\$0	\$500	\$200	\$1,000	\$1,000	\$0	\$0
04110	Office Expense	\$288	\$800	\$1,112	\$1,000	\$1,000	\$0	\$0
04112	Memberships & Dues	\$330	\$600	\$600	\$695	\$695	\$0	\$0
04114	Maintenance/Repair	\$0	\$0	\$31,550	\$0	\$0	\$0	\$0
04115	Telephone	\$98	\$200	\$200	\$200	\$200	\$0	\$0
04116	Postage	\$174	\$500	\$500	\$700	\$700	\$0	\$0
04117	Printing	\$1,373	\$3,000	\$3,000	\$3,000	\$3,000	\$0	\$0
04119	Computer Software	\$29,200	\$32,200	\$0	\$0	\$0	\$0	\$0
04120	Computer Subscriptions	\$0	\$0	\$0	\$35,000	\$35,000	\$0	\$0
04313	Travel	\$41	\$1,000	\$1,000	\$3,000	\$3,000	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$1,500	\$1,500	\$0	\$0
04415	Advertising	\$0	\$500	\$1,650	\$1,000	\$1,000	\$0	\$0
04416	Professional Fees-External	\$65,326	\$95,146	\$93,846	\$16,000	\$16,000	\$0	\$0
04613	Training	\$0	\$1,000	\$1,000	\$6,600	\$6,600	\$0	\$0
08010	State Retirement	\$37,091	\$41,405	\$41,405	\$53,638	\$53,638	\$0	\$0
08020	Health Benefits	\$77,162	\$83,132	\$83,132	\$53,635	\$46,551	\$0	\$0
08030	Social Security	\$20,197	\$21,351	\$21,351	\$27,513	\$27,513	\$0	\$0
08040	Workers Compensation	\$6,209	\$5,997	\$5,997	\$7,408	\$7,408	\$0	\$0
Sub Dept : 1355 Totals:		\$517,846	\$566,435	\$565,647	\$626,147	\$636,456	\$0	\$0
***SubDepartment: 1356 Tax Map Maintenance								
01100	Personal Services	\$146,812	\$215,417	\$215,417	\$258,627	\$230,916	\$0	\$0
01300	Overtime	\$0	\$500	\$800	\$500	\$500	\$0	\$0
04102	Office Furnishings	\$0	\$700	\$1,763	\$1,000	\$1,000	\$0	\$0
04110	Office Expense	\$726	\$1,800	\$1,836	\$2,500	\$1,750	\$0	\$0
04114	Maintenance/Repair	\$1,300	\$3,300	\$7,300	\$3,300	\$3,300	\$0	\$0
04115	Telephone	\$78	\$300	\$300	\$300	\$300	\$0	\$0
04116	Postage	\$0	\$50	\$50	\$50	\$50	\$0	\$0
04117	Printing	\$7,950	\$10,712	\$10,712	\$10,712	\$10,712	\$0	\$0
04119	Computer Software	\$2,830	\$4,000	\$0	\$1,000	\$1,000	\$0	\$0
04120	Computer Subscriptions	\$0	\$0	\$0	\$4,800	\$4,800	\$0	\$0
04313	Travel	\$14	\$400	\$400	\$4,000	\$4,000	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$1,000	\$1,000	\$0	\$0
04613	Training	\$0	\$1,000	\$900	\$3,000	\$3,000	\$0	\$0
08010	State Retirement	\$26,639	\$31,957	\$31,957	\$36,273	\$36,273	\$0	\$0
08020	Health Benefits	\$18,474	\$11,358	\$31,357	\$46,655	\$40,493	\$0	\$0
08030	Social Security	\$10,830	\$16,479	\$16,479	\$18,606	\$18,606	\$0	\$0
08040	Workers Compensation	\$5,267	\$4,629	\$4,629	\$5,010	\$5,010	\$0	\$0
Sub Dept : 1356 Totals:		\$220,920	\$302,602	\$323,900	\$397,333	\$362,709	\$0	\$0
***SubDepartment: 1357 Revaluation Development & Main								

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 1355 Real Property Tax Services								
(Fund 01) ***** Appropriations: *****								
01100	Personal Services	\$236,240	\$235,697	\$235,697	\$244,868	\$241,565	\$0	\$0
01300	Overtime	\$2,053	\$3,000	\$3,000	\$3,000	\$3,000	\$0	\$0
04102	Office Furnishings	\$250	\$600	\$600	\$1,000	\$1,000	\$0	\$0
04110	Office Expense	\$700	\$900	\$900	\$1,200	\$1,200	\$0	\$0
04112	Memberships & Dues	\$265	\$500	\$600	\$660	\$660	\$0	\$0
04115	Telephone	\$39	\$200	\$200	\$200	\$200	\$0	\$0
04116	Postage	\$196	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$0
04117	Printing	\$330	\$500	\$500	\$500	\$500	\$0	\$0
04118	Computer Hardware	\$848	\$0	\$0	\$1,000	\$1,000	\$0	\$0
043101	Internal Fleet Expense	\$0	\$0	\$0	\$900	\$900	\$0	\$0
04311	Gasoline & Oil	\$0	\$0	\$0	\$5,400	\$5,400	\$0	\$0
04312	Automobile Rental	\$0	\$0	\$0	\$23,000	\$7,000	\$0	\$0
04313	Travel	\$10,798	\$9,000	\$9,000	\$3,000	\$3,000	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$12,000	\$10,000	\$0	\$0
04520	Photographic Expense	\$0	\$300	\$300	\$300	\$300	\$0	\$0
04585	Operating Supplies	\$97	\$100	\$100	\$500	\$500	\$0	\$0
04613	Training	\$525	\$2,000	\$2,000	\$4,500	\$4,500	\$0	\$0
08010	State Retirement	\$22,784	\$34,966	\$34,966	\$36,026	\$36,026	\$0	\$0
08020	Health Benefits	\$84,590	\$91,519	\$71,520	\$99,483	\$86,343	\$0	\$0
08030	Social Security	\$16,696	\$18,031	\$18,031	\$18,480	\$18,480	\$0	\$0
08040	Workers Compensation	\$5,433	\$5,064	\$5,064	\$4,976	\$4,976	\$0	\$0
Sub Dept : 1357 Totals:		\$381,844	\$404,377	\$384,478	\$462,993	\$428,550	\$0	\$0
***SubDepartment: 1358 E 911								
04110	Office Expense	\$0	\$300	\$300	\$300	\$300	\$0	\$0
04115	Telephone	\$20	\$150	\$150	\$150	\$150	\$0	\$0
04116	Postage	\$41	\$200	\$200	\$200	\$200	\$0	\$0
04117	Printing	\$0	\$100	\$100	\$100	\$100	\$0	\$0
04313	Travel	\$0	\$200	\$200	\$100	\$100	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$100	\$100	\$0	\$0
04613	Training	\$0	\$200	\$200	\$200	\$200	\$0	\$0
Sub Dept : 1358 Totals:		\$61	\$1,150	\$1,150	\$1,150	\$1,150	\$0	\$0
(Fund 01) ***** Revenues *****								
91250	Reports/Data Sales	(\$7,453)	(\$4,500)	(\$4,500)	(\$4,500)	(\$4,500)	\$0	\$0
91294	Tax Map Filing/Copying	(\$6,250)	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)	\$0	\$0
92210	Tax & Assessment Services	(\$330,171)	(\$303,973)	(\$303,973)	(\$406,959)	(\$375,012)	\$0	\$0
92226	Direct Town Charges	(\$42,000)	(\$42,000)	(\$42,000)	(\$42,000)	(\$42,000)	\$0	\$0
92227	Revaluation Fees	(\$14,130)	(\$11,832)	(\$11,832)	(\$13,672)	(\$13,672)	\$0	\$0
92250	Revenue Fr Othr Govts	(\$166,068)	(\$176,179)	(\$176,179)	(\$263,232)	(\$218,512)	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 1355 Real Property Tax Services								
(Fund 01) ***** Appropriations: *****								
(Fund 01) *****		*****Revenues*****						
92654	Sale of Tax Maps	(\$4,486)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	\$0	\$0
Totals For Department: 1355	Revenue	(\$570,558)	(\$549,484)	(\$549,484)	(\$741,363)	(\$664,696)	\$0	\$0
	Expense	\$1,120,670	\$1,274,564	\$1,275,174	\$1,487,623	\$1,428,865	\$0	\$0
	Total	\$550,113	\$725,080	\$725,690	\$746,260	\$764,169	\$0	\$0

County Clerk

Divisions: Land Records, Court Records, Motor Vehicle Bureau, Records Management, County Historian

The County Clerk's Office is a State Constitutional office that serves as Clerk of the Corporation of Jefferson County, Clerk of the Supreme and County Courts, and keeper of the County Seal. The Clerk acts as the official repository for County records, including Local Laws, Resolutions, Insurance Policies, and County Foreclosures.

The office records and maintains deeds, mortgages, UCCs, powers of attorney, incorporations, and DBAs, and files civil and criminal actions, judgments, and maps. The Clerk also provides notary services as mandated by New York State and acts as a passport agent for the U.S. Department of State.

Under the Vehicle and Traffic Law, the Clerk serves as an agent for the Commissioner of the New York State Department of Motor Vehicles, overseeing issuance of licenses, vehicle registrations, and collection of sales tax, fines, and enforcement payments.

Pursuant to the New York Codes, Rules and Regulations of the Commissioner of Education and Resolution No. 54 of 2014, the County Clerk is designated as the Records Management Officer, responsible for managing, digitizing, and disposing of records for approximately 20 County departments under the NYS Archives retention schedule (LGS-01).

In addition, the office collects and distributes revenues for multiple State agencies, remitting the County's share monthly to the Treasurer. The County Historian, appointed under Section 57.13 of the Arts and Cultural Affairs Law, reports annually and coordinates the work of local historians.

Indicators	2022	2023	2024	2025 (est.)	2026 (est.)
Land/Court Records					
Deed Items	5,707	5,266	4,902	5,860	5,500
Index Numbers	3,642	5,204	5,837	3,800	3,500
Judgments	6,077	5,771	6,151	6,050	6,000
Mortgage Items	7,565	5,887	5,458	5,260	5,500
Other Instruments	72,128	86,752	100,677	87,020	87,000
Total Copies- In House	\$ 39,795	\$ 45,566	\$ 41,227	\$ 42,400	\$ 43,000
Online IQS Subscriptions	\$ 73,385	\$ 71,652	\$ 73,742	\$ 74,250	\$ 73,000
Count Fines (County Only)	\$ 25,234	\$ 25,989	\$ 22,848	\$ 26,000	\$ 25,000
Passports & Photos	\$ 17,720	\$ 22,375	\$ 22,320	\$ 25,000	\$ 25,000
Basic Mortgage Tax	\$ 2,948,946	\$ 2,185,941	\$ 2,054,243	\$ 2,076,790	\$ 2,000,000

Indicators	2022	2023	2024	2025 (est.)	2026 (est.)
Motor Vehicles					
Vehicle Registrations (2 Year Renewal)	5,707	5,266	4,902	5,860	5,500
Boat Registrations (3 Year Renewal)	3,642	5,204	5,837	3,800	3,500
Snowmobile Registrations (1 Year Renewal)	6,077	5,771	6,151	6,050	6,000
Licenses (Permits, Real ID, Enhanced)	7,565	5,887	5,458	5,260	5,500
Enforcement	72,128	86,752	100,677	87,020	87,000
Records Management					
Reference Requests	547	617	614	580	600
Destruction (cu.ft.)	637	523	379	744	500
Record Transfers (cu.ft.)	137	147	152	140	150
Genealogy Requests	165	299	311	248	300
Public Search Fees (includes Criminal)	\$ 745	\$ 7,435	\$ 6,280	\$ 6,646	\$ 6,500

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 1410 County Clerk								
(Fund 01) ***** Appropriations: *****								
***SubDepartment: 1410 County Clerk								
01100	Personal Services	\$376,654	\$399,194	\$397,662	\$432,387	\$432,387	\$0	\$0
01300	Overtime	\$394	\$500	\$397	\$250	\$250	\$0	\$0
04102	Office Furnishings	\$2,085	\$0	\$0	\$800	\$800	\$0	\$0
04110	Office Expense	\$2,291	\$3,000	\$3,000	\$3,200	\$3,000	\$0	\$0
04111	Trackable Durable Expendables	\$0	\$0	\$2,630	\$0	\$0	\$0	\$0
04112	Memberships & Dues	\$300	\$325	\$300	\$300	\$300	\$0	\$0
04114	Maintenance/Repair	\$114,000	\$114,000	\$114,700	\$0	\$0	\$0	\$0
04115	Telephone	\$177	\$200	\$200	\$200	\$200	\$0	\$0
04116	Postage	\$6,304	\$6,300	\$6,300	\$6,550	\$6,550	\$0	\$0
04117	Printing	\$2,115	\$2,100	\$2,100	\$2,100	\$2,100	\$0	\$0
04118	Computer Hardware	\$0	\$0	\$237	\$300	\$300	\$0	\$0
04119	Computer Software	\$0	\$0	\$0	\$73,750	\$73,750	\$0	\$0
04120	Computer Subscriptions	\$0	\$0	\$0	\$197,050	\$197,050	\$0	\$0
04313	Travel	\$3,042	\$3,000	\$3,050	\$3,000	\$3,000	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$1,100	\$800	\$0	\$0
04520	Photographic Expense	\$490	\$0	\$250	\$300	\$300	\$0	\$0
04613	Training	\$590	\$300	\$385	\$475	\$475	\$0	\$0
08010	State Retirement	\$50,348	\$59,221	\$59,221	\$64,485	\$64,485	\$0	\$0
08020	Health Benefits	\$136,336	\$141,482	\$141,482	\$140,366	\$121,827	\$0	\$0
08030	Social Security	\$26,540	\$30,538	\$30,538	\$33,078	\$33,078	\$0	\$0
08040	Workers Compensation	\$9,220	\$8,578	\$8,578	\$8,906	\$8,906	\$0	\$0
Sub Dept : 1410 Totals:		\$730,886	\$768,738	\$771,030	\$968,597	\$949,557	\$0	\$0
***SubDepartment: 1415 Department of Motor Vehicles								
01100	Personal Services	\$612,809	\$625,048	\$624,847	\$674,829	\$674,829	\$0	\$0
01300	Overtime	\$482	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$0
04102	Office Furnishings	\$0	\$0	\$0	\$2,200	\$2,200	\$0	\$0
04110	Office Expense	\$920	\$1,750	\$1,613	\$1,500	\$1,500	\$0	\$0
04115	Telephone	\$137	\$175	\$175	\$150	\$150	\$0	\$0
04116	Postage	\$2,823	\$2,300	\$2,300	\$2,400	\$2,400	\$0	\$0
04117	Printing	\$1,008	\$1,000	\$1,000	\$1,025	\$1,025	\$0	\$0
04118	Computer Hardware	\$0	\$0	\$100	\$450	\$450	\$0	\$0
04416	Professional Fees	\$490	\$100	\$201	\$350	\$350	\$0	\$0
08010	State Retirement	\$75,623	\$92,727	\$92,727	\$100,642	\$100,642	\$0	\$0
08020	Health Benefits	\$291,612	\$319,170	\$319,170	\$311,560	\$270,410	\$0	\$0
08030	Social Security	\$42,513	\$47,816	\$47,816	\$51,624	\$51,624	\$0	\$0
08040	Workers Compensation	\$15,676	\$13,431	\$13,431	\$13,900	\$13,900	\$0	\$0
Sub Dept : 1415 Totals:		\$1,044,093	\$1,105,017	\$1,104,880	\$1,162,130	\$1,120,980	\$0	\$0
***SubDepartment: 1460 Records Management								
01100	Personal Services	\$175,284	\$191,249	\$187,814	\$213,273	\$213,273	\$0	\$0
01300	Overtime	\$95	\$0	\$528	\$500	\$500	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 1410 County Clerk								
(Fund 01) ***** Appropriations: *****								
04102	Office Furnishings	\$597	\$0	\$0	\$0	\$0	\$0	\$0
04110	Office Expense	\$485	\$1,000	\$924	\$800	\$800	\$0	\$0
04112	Memberships & Dues	\$155	\$200	\$100	\$200	\$200	\$0	\$0
04114	Maintenance/Repair	\$5,500	\$3,600	\$5,980	\$7,000	\$7,000	\$0	\$0
04115	Telephone	\$59	\$100	\$100	\$65	\$65	\$0	\$0
04118	Computer Hardware	\$0	\$0	\$75	\$200	\$200	\$0	\$0
04313	Travel	\$570	\$1,600	\$898	\$2,000	\$2,000	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$450	\$450	\$0	\$0
04416	Professional Fees	\$400	\$400	\$800	\$400	\$400	\$0	\$0
04613	Training	\$0	\$0	\$175	\$60	\$60	\$0	\$0
08010	State Retirement	\$24,238	\$28,372	\$28,372	\$31,807	\$31,807	\$0	\$0
08020	Health Benefits	\$64,856	\$53,826	\$53,826	\$58,243	\$50,551	\$0	\$0
08030	Social Security	\$12,235	\$14,631	\$14,631	\$16,315	\$16,315	\$0	\$0
08040	Workers Compensation	\$4,756	\$4,109	\$4,109	\$4,393	\$4,393	\$0	\$0
Sub Dept : 1460 Totals:		\$289,231	\$299,087	\$298,332	\$335,706	\$328,014	\$0	\$0
***SubDepartment: 7510 Historian/Historical Preservat								
01100	Personal Services	\$1,970	\$2,828	\$2,828	\$0	\$2,828	\$0	\$0
08010	State Retirement	\$306	\$420	\$420	\$422	\$422	\$0	\$0
08020	Health Benefits	\$763	\$1,350	\$1,350	\$1,350	\$1,350	\$0	\$0
08030	Social Security	\$136	\$216	\$216	\$216	\$216	\$0	\$0
08040	Workers Compensation	\$0	\$0	\$0	\$58	\$58	\$0	\$0
Sub Dept : 7510 Totals:		\$3,174	\$4,814	\$4,814	\$2,046	\$4,874	\$0	\$0
(Fund 01) ***** Revenues*****								
91253	Court Retention Fees	(\$123,805)	(\$110,000)	(\$110,000)	(\$85,000)	(\$85,000)	\$0	\$0
91254	DMV Revenue	(\$15,775)	(\$16,000)	(\$16,000)	(\$15,000)	(\$15,000)	\$0	\$0
91255	County Clerk Fees	(\$1,332,958)	(\$1,293,000)	(\$1,293,000)	(\$1,316,000)	(\$1,355,000)	\$0	\$0
91257	DMV Retention Fees	(\$758,798)	(\$800,000)	(\$800,000)	(\$840,000)	(\$840,000)	\$0	\$0
91258	Redemption Fees	(\$6,160)	(\$6,500)	(\$6,500)	(\$7,000)	(\$7,000)	\$0	\$0
92610	Fines & Forfeited Bail	(\$6,850)	(\$4,000)	(\$4,000)	(\$4,000)	(\$4,000)	\$0	\$0
Totals For Department: 1410	Revenue	(\$2,244,346)	(\$2,229,500)	(\$2,229,500)	(\$2,267,000)	(\$2,306,000)	\$0	\$0
	Expense	\$2,067,384	\$2,177,656	\$2,179,055	\$2,468,479	\$2,403,426	\$0	\$0
	Total	(\$176,962)	(\$51,844)	(\$50,445)	\$201,479	\$97,426	\$0	\$0

County Attorney

Divisions: Delinquent Tax Collection

The Office of County Attorney, established under Sections 500 and 501 of County Law, provides legal counsel and representation to the municipal corporation of Jefferson County, including its elected officials, appointed officers, employees, boards, and commissions in all matters involving official County business.

By law, the office prosecutes juvenile delinquency proceedings in Family Court and represents the Commissioner of Social Services in matters involving child support and paternity. The County Attorney also serves as the real property tax enforcement agent, managing the Delinquent Tax Installment Payment Program, initiating tax foreclosure proceedings, and organizing the annual tax property auction. The office also manages transactional work involving environmentally contaminated sites to return otherwise unsalable properties to the tax rolls.

Additional responsibilities include drafting and reviewing local laws, resolutions, contracts, and deeds, participating in the issuance of County debt obligations, and handling bankruptcy matters involving County revenues. The office prosecutes pistol permit revocations and Extreme Risk Protection Orders (ERPO), initiates proceedings under Kendra’s Law, and represents the County in employee disciplinary actions, grievance arbitration, and collective bargaining. The County Attorney also defends civil claims, Article 78 proceedings, and administrative actions filed against the County, and serves as counsel and staff to the County Ethics Board.

Indicators	2022	2023	2024	2025 (est.)	2026 (est.)
Family Court Appearances	1,075	1,257	1,190	1,246*	1,192
*727 as of July 31, 2025					
New Tort Claims	10	10	12	15 (9 ytd)	15
Delinquent Tax Agreements	109	90	132	110	120
Tax Parcels in Foreclosure	324*	307*	222*	290*	290*
*Includes supplemental foreclosures from prior years					
Significant/Controverted Labor Issues	37	38	29	30 (16 ytd)	30
Assisted Outpatient Treatment (AOT)	20	19	18	16 (8 ytd)	18
Extreme Risk Protection Orders (ERPO)	1	10	5	5 (1 ytd)	5

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 1420 County Attorney								
(Fund 01) ***** Appropriations: *****								
***SubDepartment: 1171 Assigned Counsel								
01100	Personal Services	\$50,880	\$51,743	\$51,743	\$57,130	\$57,130	\$0	\$0
04110	Office Expense	\$0	\$500	\$500	\$500	\$500	\$0	\$0
04112	Memberships & Dues	\$0	\$250	\$250	\$250	\$250	\$0	\$0
04114	Maintenance/Repair	\$500	\$500	\$500	\$500	\$500	\$0	\$0
04115	Telephone	\$20	\$250	\$250	\$250	\$250	\$0	\$0
04116	Postage	\$4	\$250	\$250	\$250	\$250	\$0	\$0
04117	Printing	\$0	\$250	\$250	\$250	\$250	\$0	\$0
04313	Travel	\$0	\$1,500	\$1,500	\$1,000	\$1,000	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$500	\$500	\$0	\$0
04415	Advertising	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0
04416	Professional Fees	\$0	\$99,500	\$99,500	\$99,500	\$99,500	\$0	\$0
04442	Family Court	\$731,302	\$700,000	\$700,000	\$700,000	\$800,000	\$0	\$0
04443	County Court	\$215,832	\$300,000	\$300,000	\$250,000	\$250,000	\$0	\$0
04444	City Court	\$177,666	\$160,000	\$160,000	\$200,000	\$200,000	\$0	\$0
04445	Justice Court	\$104,897	\$155,000	\$155,000	\$150,000	\$125,000	\$0	\$0
04446	Appellate Court	\$105,237	\$150,000	\$150,000	\$125,000	\$100,000	\$0	\$0
04613	Training	\$0	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$0
08010	State Retirement	\$7,808	\$7,676	\$7,676	\$8,520	\$8,520	\$0	\$0
08020	Health Benefits	\$30,152	\$33,048	\$33,048	\$35,116	\$30,478	\$0	\$0
08030	Social Security	\$3,607	\$3,958	\$3,958	\$4,370	\$4,370	\$0	\$0
08040	Workers Compensation	\$1,108	\$1,112	\$1,112	\$1,177	\$1,177	\$0	\$0
Sub Dept : 1171 Totals:		\$1,429,013	\$1,668,037	\$1,668,037	\$1,636,813	\$1,682,176	\$0	\$0
***SubDepartment: 1420 County Attorney								
01100	Personal Services	\$782,321	\$851,160	\$775,385	\$938,211	\$938,211	\$0	\$0
04102	Office Furnishings	\$261	\$1,000	\$601	\$1,000	\$1,000	\$0	\$0
04110	Office Expense	\$49,696	\$45,000	\$45,000	\$45,000	\$45,000	\$0	\$0
04111	Trackable Durable Expendables	\$0	\$500	\$500	\$0	\$0	\$0	\$0
04112	Memberships & Dues	\$3,722	\$4,000	\$3,700	\$4,000	\$4,000	\$0	\$0
04114	Maintenance/Repair	\$3,808	\$4,500	\$29,499	\$4,500	\$4,500	\$0	\$0
04115	Telephone	\$314	\$475	\$475	\$475	\$475	\$0	\$0
04116	Postage	\$1,273	\$1,000	\$1,300	\$1,500	\$1,500	\$0	\$0
04117	Printing	\$1,859	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$0
04118	Computer Hardware	\$0	\$500	\$500	\$500	\$500	\$0	\$0
04119	Computer Software	\$0	\$0	\$44,950	\$0	\$0	\$0	\$0
04120	Computer Subscriptions	\$0	\$0	\$0	\$26,000	\$26,000	\$0	\$0
04313	Travel	\$224	\$500	\$500	\$0	\$0	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$500	\$500	\$0	\$0
04410	Court Required Presence	\$4,362	\$4,000	\$4,000	\$4,000	\$4,000	\$0	\$0
04411	Legal Fees	\$391,778	\$200,000	\$226,225	\$300,000	\$240,000	\$0	\$0
04415	Advertising	\$291	\$500	\$500	\$500	\$500	\$0	\$0
04416	Professional Fees	\$19,080	\$25,000	\$10,000	\$25,000	\$25,000	\$0	\$0
04613	Training	\$1,710	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 1420 County Attorney								
(Fund 01) ***** Appropriations: *****								
08010	State Retirement	\$119,471	\$126,271	\$126,271	\$139,922	\$139,922	\$0	\$0
08020	Health Benefits	\$188,472	\$213,159	\$213,159	\$208,942	\$181,346	\$0	\$0
08030	Social Security	\$57,263	\$65,114	\$65,114	\$71,773	\$71,773	\$0	\$0
08040	Workers Compensation	\$18,151	\$18,289	\$18,289	\$19,325	\$19,325	\$0	\$0
Sub Dept : 1420 Totals:		\$1,644,058	\$1,564,968	\$1,569,968	\$1,795,148	\$1,707,552	\$0	\$0
***SubDepartment: 1422 Tax Enforcement								
01100	Personal Services	\$167,067	\$171,228	\$171,228	\$188,532	\$188,532	\$0	\$0
02101	Computer Equipment	\$0	\$400	\$400	\$400	\$400	\$0	\$0
04110	Office Expense	\$426	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0
04115	Telephone	\$59	\$100	\$100	\$100	\$100	\$0	\$0
04116	Postage	\$10,950	\$10,000	\$10,000	\$15,000	\$12,000	\$0	\$0
04117	Printing	\$771	\$1,300	\$1,300	\$1,300	\$1,300	\$0	\$0
04313	Travel	\$0	\$250	\$250	\$0	\$0	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$250	\$250	\$0	\$0
04411	Legal Fees	\$0	\$5,000	\$0	\$5,000	\$5,000	\$0	\$0
04415	Advertising	\$21,604	\$18,000	\$18,000	\$18,000	\$18,000	\$0	\$0
04416	Professional Fees	\$42,669	\$60,000	\$60,000	\$0	\$52,000	\$0	\$0
04901	Taxes	\$420	\$5,000	\$5,000	\$2,000	\$2,000	\$0	\$0
08010	State Retirement	\$26,283	\$25,402	\$25,402	\$28,117	\$28,117	\$0	\$0
08020	Health Benefits	\$68,476	\$81,302	\$81,302	\$70,374	\$61,079	\$0	\$0
08030	Social Security	\$11,749	\$13,099	\$13,099	\$14,423	\$14,423	\$0	\$0
08040	Workers Compensation	\$3,778	\$3,679	\$3,679	\$3,883	\$3,883	\$0	\$0
Sub Dept : 1422 Totals:		\$354,252	\$395,760	\$390,760	\$348,379	\$388,085	\$0	\$0
(Fund 01) ***** Revenues*****								
91236	Tax Enforcement Fees	(\$182,748)	(\$200,000)	(\$200,000)	(\$200,000)	(\$200,000)	\$0	\$0
91265	Atty Fees-Tax Admin Fees	(\$30,068)	(\$30,000)	(\$30,000)	(\$30,000)	(\$30,000)	\$0	\$0
91267	Atty Fees-InterDept	(\$181,936)	(\$200,000)	(\$200,000)	(\$200,000)	(\$200,000)	\$0	\$0
91288	Other General Govt Income	(\$3,000)	\$0	\$0	\$0	\$0	\$0	\$0
93025	St Aid Indigent Legal Svc	(\$390,399)	(\$250,000)	(\$250,000)	(\$350,000)	(\$400,000)	\$0	\$0
93026	SA ILS Caseload Relief&Improve	(\$57,146)	(\$193,877)	(\$193,877)	(\$181,997)	(\$145,000)	\$0	\$0
Totals For Department: 1420	Revenue	(\$845,296)	(\$873,877)	(\$873,877)	(\$961,997)	(\$975,000)	\$0	\$0
	Expense	\$3,427,322	\$3,628,765	\$3,628,765	\$3,780,340	\$3,777,812	\$0	\$0
	Total	\$2,582,026	\$2,754,888	\$2,754,888	\$2,818,343	\$2,802,812	\$0	\$0

Human Resources

The Department of Human Resources and the position of Director of Human Resources were established by Resolution No. 67 of 1971. The Director is authorized under Section 15 of the New York State Civil Service Law to administer Civil Service functions for all local governments and school districts within Jefferson County. In 2025, approximately 2,800 classified civil service employees were under the County’s civil service jurisdiction.

The Director also serves as the County’s chief labor relations representative, overseeing negotiations and contract administration for five collective bargaining units: CSEA, Deputy Sheriff’s Association, Sheriff’s Employees Association, JCC Faculty Association, and JCC Support Professionals Association.

In addition to civil service administration, the department manages a wide range of human resources functions for more than 800 County employees, including recruitment and hiring, employee benefits, labor compliance, departmental support, and oversight of the Human Resources/Payroll Management Information System.

Indicators	2022	2023	2024	2025 (est.)	2026 (est.)
County Employees (excludes JCC)	780	780	800	790	805
Employees in Civil Service Jurisdictions (includes JCC Classified)	2,200	2,200	2,100	2,100	2,100
Examinations (# of candidates applied)	500	450	350	815	900
Employment Applications	500	450	350	300	350

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 1430 Human Resources								
(Fund 01) ***** Appropriations: *****								
***SubDepartment: 1430 Human Resources								
01100	Personal Services	\$423,070	\$393,072	\$393,072	\$449,874	\$432,108	\$0	\$0
01110	Temporary	\$1,590	\$2,500	\$2,380	\$2,500	\$1,500	\$0	\$0
01300	Overtime	\$1,945	\$2,500	\$4,500	\$2,500	\$2,500	\$0	\$0
04102	Office Furnishings	\$1,756	\$1,000	\$1,000	\$0	\$0	\$0	\$0
04110	Office Expense	\$6,744	\$5,000	\$5,000	\$5,000	\$5,000	\$0	\$0
04111	Trackable Durable Expendables	\$0	\$0	\$0	\$1,500	\$1,500	\$0	\$0
04112	Memberships & Dues	\$619	\$700	\$700	\$700	\$700	\$0	\$0
04115	Telephone	\$157	\$300	\$300	\$300	\$300	\$0	\$0
04116	Postage	\$2,532	\$2,500	\$2,500	\$2,500	\$2,500	\$0	\$0
04117	Printing	\$1,736	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$0
04120	Computer Subscriptions	\$0	\$0	\$0	\$150	\$150	\$0	\$0
04313	Travel	\$3,822	\$5,000	\$5,000	\$5,000	\$5,000	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$1,000	\$1,000	\$0	\$0
04413	Medical Fees	\$11,352	\$10,500	\$10,500	\$10,500	\$10,500	\$0	\$0
04415	Advertising	\$2,610	\$4,300	\$4,300	\$4,300	\$4,300	\$0	\$0
04416	Professional Fees	\$4,226	\$24,000	\$24,000	\$35,000	\$35,000	\$0	\$0
04417	Fees & Permits	\$4,995	\$5,500	\$5,500	\$5,500	\$5,500	\$0	\$0
04613	Training	\$8,923	\$18,800	\$16,800	\$18,800	\$18,800	\$0	\$0
08010	State Retirement	\$55,893	\$58,313	\$58,313	\$64,443	\$64,443	\$0	\$0
08020	Health Benefits	\$113,252	\$89,880	\$89,880	\$95,505	\$82,891	\$0	\$0
08030	Social Security	\$31,108	\$30,070	\$30,070	\$33,056	\$33,056	\$0	\$0
08040	Workers Compensation	\$8,823	\$8,446	\$8,446	\$8,900	\$8,900	\$0	\$0
Sub Dept : 1430 Totals:		\$685,153	\$664,381	\$664,261	\$749,028	\$717,649	\$0	\$0
(Fund 01) ***** Revenues*****								
91260	Personnel Fees	(\$13,885)	(\$9,000)	(\$9,000)	\$0	(\$9,000)	\$0	\$0
91292	Interdepartmental Service	(\$97,767)	\$0	\$0	\$0	\$0	\$0	\$0
Totals For Department: 1430	Revenue	(\$111,652)	(\$9,000)	(\$9,000)	\$0	(\$9,000)	\$0	\$0
	Expense	\$685,153	\$664,381	\$664,261	\$749,028	\$717,649	\$0	\$0
	Total	\$573,501	\$655,381	\$655,261	\$749,028	\$708,649	\$0	\$0

Insurance (01 Fund)

Local Law No. 6 of 1986 established the Department of Insurance. The department is responsible for administration of the County Self-Insured Workers' Compensation Plan, the Self-Funded Health Benefit Plan and Unemployment Insurance. The department is also involved in general risk management and the purchase of commercial insurance policies. The department works with the County Attorney to investigate and defend against liability claims.

Indicators	2022	2023	2024	2025 (est.)	2026 (est.)
Insurance Claims	34	26	22	30	30
Unemployment Claims	35	30	32	35	35

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 1436 Insurance Department								
(Fund 01) ***** Appropriations: *****								
***SubDepartment: 1436 Insurance Department								
01100	Personal Services	\$69,045	\$88,085	\$88,085	\$77,416	\$77,416	\$0	\$0
04110	Office Expense	\$0	\$400	\$360	\$400	\$400	\$0	\$0
04113	Equipment Rental	\$1,235	\$1,500	\$1,540	\$1,700	\$1,700	\$0	\$0
04115	Telephone	\$39	\$200	\$200	\$200	\$200	\$0	\$0
04116	Postage	\$98	\$200	\$200	\$200	\$200	\$0	\$0
04117	Printing	\$290	\$200	\$200	\$200	\$200	\$0	\$0
04415	Advertising	\$936	\$1,200	\$1,200	\$1,000	\$1,000	\$0	\$0
04416	Professional Fees	\$4,168	\$4,400	\$4,400	\$4,400	\$4,400	\$0	\$0
04515	Professional Food Expense	\$3,760	\$4,500	\$4,500	\$4,500	\$4,500	\$0	\$0
08010	State Retirement	\$10,466	\$13,068	\$13,068	\$11,546	\$11,546	\$0	\$0
08020	Health Benefits	\$25,332	\$27,760	\$27,760	\$29,498	\$25,602	\$0	\$0
08030	Social Security	\$4,976	\$6,739	\$6,739	\$5,922	\$5,922	\$0	\$0
08040	Workers Compensation	\$1,589	\$1,893	\$1,893	\$1,595	\$1,595	\$0	\$0
Sub Dept : 1436 Totals:		\$121,934	\$150,145	\$150,145	\$138,577	\$134,680	\$0	\$0
***SubDepartment: 1910 Insurance								
04219	Insurance	\$904,911	\$1,035,000	\$1,966,500	\$1,050,000	\$1,050,000	\$0	\$0
Sub Dept : 1910 Totals:		\$904,911	\$1,035,000	\$1,966,500	\$1,050,000	\$1,050,000	\$0	\$0
***SubDepartment: 1930 Judgement & Claims								
04600	Judgements & Claims	\$407,376	\$40,000	\$50,000	\$40,000	\$40,000	\$0	\$0
Sub Dept : 1930 Totals:		\$407,376	\$40,000	\$50,000	\$40,000	\$40,000	\$0	\$0
(Fund 01) ***** Revenues *****								
91292	Internal Charges Due	\$0	(\$90,000)	(\$90,000)	(\$100,000)	(\$100,000)	\$0	\$0
Totals For Department: 1436	Revenue	\$0	(\$90,000)	(\$90,000)	(\$100,000)	(\$100,000)	\$0	\$0
	Expense	\$1,434,221	\$1,225,145	\$2,166,645	\$1,228,577	\$1,224,680	\$0	\$0
	Total	\$1,434,221	\$1,135,145	\$2,076,645	\$1,128,577	\$1,124,680	\$0	\$0

Board of Elections

The Jefferson County Board of Elections, established in 1911, operates under New York State Election Law (§3-200), which requires every county to maintain a board for administering orderly, timely, and fair elections. The Board conducts public elections for all federal, state, county, city, and town offices, as well as for nearly all villages within the county.

The Board is overseen by two full-time Commissioners, each serving a two-year term. These Commissioners are nominated by their respective County political party committees and confirmed by the County Board of Legislators. Each Commissioner is supported by a full-time Deputy, and the office is staffed by two full-time Registration Clerks. In addition, the Board employs two full-time Machine Technicians responsible for the maintenance and servicing of all voting machines.

Indicators	2022	2023	2024	2025 (est.)	2026 (est.)
New Registrations	3,735	3,339	4,922	3,000	4,000
Change of Address	5,658	2,853	1,194	2,800	3,500
Party Change	1,220	629	1,787	1,400	2,000
Absentee Ballot Requested	4,127	543	5,783	1,800	4,200
Petitions Handled	244	171	56	162	244
Primary Election Races	7	13	3	17	6
General Election Races	58	143	51	175	58
Inspectors Certified	273	294	393	310	350
Records Inactivated	3,618	1,484	1,353	3,000	2,000
Machine Tests	150	150	150	160	160
Total Registered Voters	56,005	59,468	69,131	67,000	69,000

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 1450 Board of Elections								
(Fund 01) ***** Appropriations: *****								
***SubDepartment: 1450 Board of Elections								
01100	Personal Services	\$370,256	\$389,554	\$389,554	\$513,589	\$418,916	\$0	\$0
01110	Temporary	\$183,845	\$155,000	\$171,000	\$162,240	\$162,240	\$0	\$0
01300	Overtime	\$14,199	\$4,000	\$11,500	\$5,024	\$5,024	\$0	\$0
02100	Equipment	\$697,673	\$0	\$84,280	\$84,000	\$0	\$0	\$0
02101	Computer Equipment	\$13,500	\$0	\$97,217	\$0	\$0	\$0	\$0
04102	Office Furnishings	\$0	\$1,000	\$1,496	\$320	\$320	\$0	\$0
04110	Office Expense	\$6,915	\$4,500	\$5,107	\$7,000	\$7,000	\$0	\$0
04111	Trackable Durable Expendables	\$0	\$50,000	\$40,001	\$0	\$0	\$0	\$0
04112	Memberships & Dues	\$140	\$260	\$260	\$180	\$180	\$0	\$0
04114	Maintenance/Repair	\$83,396	\$90,000	\$90,000	\$0	\$0	\$0	\$0
041142	Computer Hardware Maint	\$1,888	\$0	\$0	\$0	\$0	\$0	\$0
04115	Telephone	\$17,210	\$7,000	\$16,999	\$10,500	\$10,500	\$0	\$0
04116	Postage	\$38,864	\$22,000	\$37,887	\$45,000	\$45,000	\$0	\$0
04117	Printing	\$69,636	\$50,000	\$52,099	\$65,000	\$70,000	\$0	\$0
04118	Computer Hardware	\$0	\$3,500	\$1,788	\$3,500	\$3,500	\$0	\$0
04119	Computer Software	\$96,349	\$9,800	\$27,381	\$0	\$0	\$0	\$0
04120	Computer Subscriptions	\$0	\$0	\$0	\$92,092	\$92,092	\$0	\$0
04210	Building/Property Rental	\$7,500	\$0	\$1,875	\$0	\$0	\$0	\$0
04212	Building Maint Contract	\$0	\$500	\$500	\$0	\$0	\$0	\$0
04311	Gasoline & Oil	\$768	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$0
04312	Automobile Rental	\$7,261	\$8,000	\$8,000	\$8,000	\$8,000	\$0	\$0
04313	Travel	\$7,819	\$6,000	\$10,708	\$10,500	\$7,000	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$2,000	\$2,000	\$0	\$0
04415	Advertising	\$0	\$300	\$2,102	\$1,500	\$1,500	\$0	\$0
04416	Professional Fees-External	\$141	\$0	\$75	\$120	\$120	\$0	\$0
04514	Uniforms & Clothing	\$0	\$0	\$0	\$2,000	\$800	\$0	\$0
04515	Professional Food Expense	\$0	\$0	\$2,500	\$2,500	\$1,200	\$0	\$0
04585	Operating Supplies	\$3,616	\$4,000	\$8,626	\$64,000	\$12,000	\$0	\$0
04613	Training	\$18,240	\$1,000	\$1,000	\$8,400	\$1,000	\$0	\$0
08010	State Retirement	\$46,234	\$57,791	\$57,791	\$62,476	\$62,476	\$0	\$0
08020	Health Benefits	\$123,708	\$139,628	\$139,628	\$129,524	\$112,417	\$0	\$0
08030	Social Security	\$28,110	\$29,801	\$29,801	\$32,047	\$32,047	\$0	\$0
08040	Workers Compensation	\$8,933	\$8,370	\$8,370	\$8,629	\$8,629	\$0	\$0
Sub Dept : 1450 Totals:		\$1,846,202	\$1,043,504	\$1,299,044	\$1,321,641	\$1,065,461	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 1450 Board of Elections								
(Fund 01) ***** Appropriations: *****								
(Fund 01) ***** Revenues*****								
92209	Gen Services Other Govts	\$0	(\$600)	(\$600)	\$0	\$0	\$0	\$0
92657	Election Records Fees	(\$84)	(\$350)	(\$350)	\$0	\$0	\$0	\$0
93089	St Aid Other General Govt	\$0	\$0	(\$79,347)	\$0	(\$5,000)	\$0	\$0
Totals For	Revenue	(\$84)	(\$950)	(\$80,297)	\$0	(\$5,000)	\$0	\$0
Department: 1450	Expense	\$1,846,202	\$1,043,504	\$1,299,044	\$1,321,641	\$1,065,461	\$0	\$0
	Total	\$1,846,118	\$1,042,554	\$1,218,748	\$1,321,641	\$1,060,461	\$0	\$0

Buildings and Grounds

Divisions: General Maintenance, HVAC, Construction, Custodial

Established by Local Law No. 2 of 1993, the department has evolved into a full service, nearly self-sufficient department performing all HVAC repairs and mid-size renovation projects as well as preventive/general maintenance. The Buildings and Grounds Department takes pride in providing maintenance, support, building renovations and security for all County buildings. This includes the County Office Building, Human Services, Public Health, Public Safety Building, Historic Courthouse, Employment & Training, Court Complex and Highway Complex.

The Buildings and Grounds Department works very closely with every other County department by making repairs, performing renovations which often increase operational efficiency, as well as keeping all aspects of our building's heating/air conditioning, plumbing, electrical, alarm, security and access control systems operational to provide a clean and comfortable environment for employees and the general public.

The department also serves as custodian of the Six-Year Capital Plan as it pertains to the improvement of County owned buildings and grounds.

Indicators	2022	2023	2024	2025 (est.)	2026 (est.)
Total Net Budget (1620, 1621, 1622)	\$ 2,552,452	\$ 2,632,674	\$ 3,089,811	\$ 3,363,733	\$ 3,089,404
Square Feet of Buildings Maintained	508,350	508,350	508,350	517,340	517,340
Cost Per Square Foot	\$ 5.02	\$ 5.18	\$ 6.08	\$ 6.50	\$ 5.97

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 1620 Buildings								
(Fund 01) ***** Appropriations: *****								
***SubDepartment: 1620 Buildings								
01100	Personal Services	\$977,776	\$1,146,195	\$1,029,195	\$1,120,916	\$1,120,916	\$0	\$0
01110	Temporary	\$97,393	\$70,000	\$105,000	\$110,000	\$75,000	\$0	\$0
01300	Overtime	\$24,283	\$25,000	\$25,000	\$35,000	\$30,000	\$0	\$0
02401	Automotive Equipment	\$126,746	\$110,000	\$110,000	\$140,000	\$0	\$0	\$0
02500	Building/Grounds Equip	\$0	\$0	\$0	\$8,000	\$8,000	\$0	\$0
04102	Office Furnishings	\$288	\$0	\$0	\$1,000	\$1,000	\$0	\$0
04110	Office Expense	\$600	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0
04111	Trackable Durable Expendables	\$6,273	\$0	\$0	\$3,500	\$3,500	\$0	\$0
04112	Memberships & Dues	\$25	\$100	\$100	\$50	\$50	\$0	\$0
04114	Maintenance/Repair	\$0	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$0
04115	Telephone	\$3,219	\$3,300	\$3,300	\$3,500	\$3,500	\$0	\$0
04116	Postage	\$8	\$50	\$50	\$50	\$50	\$0	\$0
04117	Printing	\$1,024	\$1,100	\$1,100	\$1,100	\$1,100	\$0	\$0
04211	Building/Prop Maintenance	\$66,394	\$100,000	\$99,800	\$100,000	\$80,000	\$0	\$0
04212	Building Maint Contract	\$479,013	\$483,000	\$495,000	\$515,000	\$515,000	\$0	\$0
04214	Utilities	\$175,626	\$230,000	\$230,000	\$276,000	\$230,000	\$0	\$0
04216	Trash & Waste Removal	\$2,418	\$2,100	\$2,300	\$2,100	\$2,100	\$0	\$0
04218	Building Security	\$225,656	\$240,000	\$310,000	\$507,000	\$507,000	\$0	\$0
043101	Internal Fleet Expense	\$1,944	\$6,000	\$5,000	\$6,000	\$6,000	\$0	\$0
043102	External Fleet Expense	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0
04311	Gasoline & Oil	\$11,807	\$16,000	\$14,900	\$14,000	\$14,000	\$0	\$0
04312	Automobile Rental	\$7,748	\$0	\$0	\$0	\$0	\$0	\$0
04313	Travel	\$0	\$500	\$500	\$500	\$500	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$1,000	\$1,000	\$0	\$0
04324	Miscellaneous Small Tools	\$3,139	\$3,000	\$3,000	\$3,000	\$3,000	\$0	\$0
04416	Professional Fees	\$430	\$10,000	\$25,000	\$10,000	\$10,000	\$0	\$0
04514	Uniforms & Clothing	\$1,727	\$3,900	\$6,093	\$4,000	\$4,000	\$0	\$0
04613	Training	\$705	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$0
04901	Taxes	\$13,614	\$0	\$3,350	\$0	\$0	\$0	\$0
08010	State Retirement	\$138,955	\$170,039	\$170,039	\$167,171	\$167,171	\$0	\$0
08020	Health Benefits	\$244,832	\$263,661	\$263,661	\$310,487	\$269,479	\$0	\$0
08030	Social Security	\$80,346	\$87,684	\$87,684	\$85,750	\$85,750	\$0	\$0
08040	Workers Compensation	\$29,806	\$24,629	\$24,629	\$23,088	\$23,088	\$0	\$0
Sub Dept : 1620 Totals:		\$2,721,794	\$3,000,758	\$3,020,201	\$3,452,712	\$3,165,704	\$0	\$0

***SubDepartment: 1621 Public Safety Facility

01100	Personal Services	\$276,696	\$272,649	\$272,649	\$297,195	\$297,195	\$0	\$0
01300	Overtime	\$26,755	\$30,000	\$30,000	\$35,000	\$32,500	\$0	\$0
02500	Building/Grounds Equip	\$36,872	\$0	\$0	\$9,000	\$9,000	\$0	\$0
04110	Office Expense	\$14	\$100	\$100	\$100	\$100	\$0	\$0
04111	Trackable Durable Expendables	\$1,450	\$0	\$0	\$750	\$750	\$0	\$0
04114	Maintenance/Repair	\$0	\$200	\$200	\$200	\$200	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 1620 Buildings								
(Fund 01) ***** Appropriations: *****								
04115 Telephone		\$863	\$900	\$900	\$900	\$900	\$0	\$0
04211 Building/Prop Maint-MINOR		\$47,128	\$60,000	\$60,000	\$60,000	\$50,000	\$0	\$0
04212 Building Maint Contract		\$63,749	\$61,500	\$65,175	\$67,300	\$67,300	\$0	\$0
04214 Utilities		\$332,090	\$360,000	\$356,700	\$360,000	\$360,000	\$0	\$0
04215 Parking Lot Services		\$30,217	\$25,000	\$27,500	\$30,000	\$30,000	\$0	\$0
04216 Trash & Waste Removal		\$7,042	\$7,000	\$7,000	\$7,200	\$7,200	\$0	\$0
04219 Insurance		\$53,129	\$64,000	\$64,000	\$54,000	\$54,000	\$0	\$0
043101 Internal Fleet Expense		\$873	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0
04311 Gasoline & Oil		\$565	\$3,000	\$4,100	\$2,500	\$2,500	\$0	\$0
04324 Miscellaneous Small Tools		\$579	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$0
04417 Fees & Permits		\$394	\$500	\$500	\$500	\$500	\$0	\$0
04514 Uniforms & Clothing		\$503	\$1,500	\$2,250	\$1,800	\$1,800	\$0	\$0
04613 Training		\$508	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$0
08010 State Retirement		\$36,323	\$40,448	\$40,448	\$44,323	\$44,323	\$0	\$0
08020 Health Benefits		\$96,790	\$97,198	\$97,198	\$127,619	\$110,763	\$0	\$0
08030 Social Security		\$21,588	\$20,858	\$20,858	\$22,735	\$22,735	\$0	\$0
08040 Workers Compensation		\$6,501	\$5,858	\$5,858	\$6,122	\$6,122	\$0	\$0
Sub Dept : 1621 Totals:		\$1,040,629	\$1,055,211	\$1,059,936	\$1,131,744	\$1,102,388	\$0	\$0
***SubDepartment: 1622 Court Complex								
01100 Personal Services		\$220,443	\$215,552	\$215,552	\$258,440	\$258,440	\$0	\$0
01300 Overtime		\$1,191	\$2,500	\$2,500	\$2,500	\$2,500	\$0	\$0
01400 Shift Differential		\$0	\$5,300	\$5,300	\$6,000	\$6,000	\$0	\$0
04110 Office Expense		\$10	\$100	\$100	\$100	\$100	\$0	\$0
04111 Trackable Durable Expendables		\$0	\$0	\$0	\$1,600	\$1,600	\$0	\$0
04114 Maintenance/Repair		\$0	\$200	\$200	\$200	\$200	\$0	\$0
04211 Building/Prop Maint-MINOR		\$16,729	\$21,000	\$21,000	\$21,000	\$21,000	\$0	\$0
04212 Building Maint Contract		\$28,926	\$30,100	\$33,300	\$33,800	\$33,800	\$0	\$0
04214 Utilities		\$150,422	\$180,000	\$176,800	\$215,000	\$190,000	\$0	\$0
04215 Parking Lot Services		\$4,181	\$5,000	\$5,000	\$6,000	\$6,000	\$0	\$0
04216 Trash & Waste Removal		\$1,629	\$1,600	\$1,600	\$1,600	\$1,600	\$0	\$0
04324 Miscellaneous Small Tools		\$490	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$0
04417 Fees & Permits		\$394	\$500	\$500	\$500	\$500	\$0	\$0
04514 Uniforms & Clothing		\$608	\$1,200	\$1,650	\$1,500	\$1,500	\$0	\$0
04613 Training		\$149	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$0
08010 State Retirement		\$29,139	\$31,977	\$31,977	\$38,543	\$38,543	\$0	\$0
08020 Health Benefits		\$92,435	\$100,367	\$100,367	\$109,100	\$94,690	\$0	\$0
08030 Social Security		\$15,424	\$16,490	\$16,490	\$19,771	\$19,771	\$0	\$0
08040 Workers Compensation		\$5,061	\$4,632	\$4,632	\$5,323	\$5,323	\$0	\$0
Sub Dept : 1622 Totals:		\$567,231	\$620,018	\$620,468	\$724,477	\$685,067	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 1620 Buildings								
(Fund 01) ***** Appropriations: *****								
(Fund 01) ***** Revenues*****								
91292	Buildings Svcs-Other Depts	(\$675,539)	(\$822,000)	(\$822,000)	(\$893,000)	(\$920,205)	\$0	\$0
92212	Telephone-PSF-C/Watn	(\$619)	(\$750)	(\$750)	(\$700)	(\$700)	\$0	\$0
92410	Rental Of Real Property	(\$59,600)	\$0	\$0	(\$178,800)	(\$178,800)	\$0	\$0
92411	Rental-PSF-C/Watn	(\$180,941)	(\$168,000)	(\$168,000)	(\$285,000)	(\$285,000)	\$0	\$0
92450	Commissions	(\$9,239)	(\$9,600)	(\$9,600)	(\$9,300)	(\$9,300)	\$0	\$0
92680	Insurance Recoveries	(\$1,252)	\$0	\$0	\$0	\$0	\$0	\$0
92705	Gifts & Donations	(\$749)	\$0	\$0	\$0	\$0	\$0	\$0
93021	State Aid Court Facility	(\$311,904)	(\$311,904)	(\$311,904)	(\$316,679)	(\$316,679)	\$0	\$0
Totals For Department: 1620	Revenue	(\$1,239,843)	(\$1,312,254)	(\$1,312,254)	(\$1,683,479)	(\$1,710,684)	\$0	\$0
	Expense	\$4,329,654	\$4,675,987	\$4,700,605	\$5,308,933	\$4,953,160	\$0	\$0
	Total	\$3,089,811	\$3,363,733	\$3,388,351	\$3,625,454	\$3,242,476	\$0	\$0

Information Technology

The Information Technology Department serves as the internal support for the County for all technology related issues. The department was originally created to manage and process data for the County and transitioned to Information Services in 1999 and to Information Technology in 2010.

The Information Technology Department is broken down into five main sub-units:

- Personal Computer/Telephone Support: Setting up and supporting computers, printers, phones, and other peripherals (technology related equipment). Acquiring quotes and purchasing recommendations. Maintaining the county's email system, phone services, and webpage.
- Software Support: Provides, maintains, and offers support for software across departments.
- Computer Programming: This includes consultation and maintenance of internally and externally designed systems as well as development of new internal systems. Programmers also develop, design and create custom reports.
- Information Processing/Accounting: This includes processing the alternating bi-weekly payroll and audit. It also includes compiling and submitting paperwork for accounts payable and maintaining the employee database.
- Server Support: All systems in the County have been centralized in the IT department. This means there are a large variety of servers running various applications which need to be kept up to date and modified. Along with this, management of ancillary systems such as firewalls, web traffic monitoring, VPNs, etc.

Indicators	2022	2023	2024	2025 (est.)	2026 (est.)
Computers	725	700	780	790	800
Servers	91	100	106	108	110
Telephones	1,010	997	915	923	930
Email Accounts	646	649	650	665	670
Helpdesk Tickets	2,614	3,113	3,568	3,680	3,750

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 1680 Information Technology								
(Fund 01) ***** Appropriations: *****								
***SubDepartment: 1650 Central Telephone								
04110	Office Expense	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0
04114	Maintenance/Repair	\$104,037	\$100,000	\$100,000	\$0	\$0	\$0	\$0
04115	Telephone	\$0	\$25,000	\$25,000	\$25,000	\$25,000	\$0	\$0
04116	Postage	\$854	\$5,000	\$5,000	\$5,000	\$5,000	\$0	\$0
04117	Printing	\$224	\$20,000	\$20,000	\$20,000	\$20,000	\$0	\$0
04118	Computer Hardware	\$3,869	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$0
04120	Computer Subscriptions	\$0	\$0	\$0	\$55,000	\$55,000	\$0	\$0
Sub Dept : 1650 Totals:		\$108,983	\$161,000	\$161,000	\$116,000	\$116,000	\$0	\$0
***SubDepartment: 1680 Information Technology								
01100	Personal Services	\$730,220	\$794,643	\$790,303	\$883,991	\$883,991	\$0	\$0
01110	Temporary	\$0	\$0	\$4,340	\$0	\$0	\$0	\$0
01300	Overtime	\$419	\$2,500	\$2,500	\$2,500	\$2,500	\$0	\$0
02101	Computer Equipment	\$21,064	\$20,000	\$20,000	\$25,000	\$25,000	\$0	\$0
04102	Office Furnishings	\$0	\$2,500	\$2,500	\$2,500	\$2,500	\$0	\$0
04110	Office Expense	\$1,131	\$2,500	\$2,500	\$2,500	\$2,500	\$0	\$0
04111	Trackable Durable Expendables	\$9,051	\$10,000	\$11,765	\$10,000	\$10,000	\$0	\$0
04112	Memberships & Dues	\$50	\$100	\$100	\$3,600	\$3,600	\$0	\$0
04114	Maintenance/Repair	\$463,309	\$460,000	\$546,200	\$0	\$0	\$0	\$0
04115	Telephone	\$1,688	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$0
04116	Postage	\$28	\$100	\$100	\$100	\$100	\$0	\$0
04117	Printing	\$2,404	\$2,000	\$2,000	\$2,500	\$2,500	\$0	\$0
04118	Computer Hardware	\$18,675	\$15,000	\$15,000	\$15,000	\$15,000	\$0	\$0
04119	Computer Software	\$9,890	\$10,000	\$32,356	\$18,000	\$18,000	\$0	\$0
04120	Computer Subscriptions	\$0	\$0	\$0	\$865,000	\$780,000	\$0	\$0
04313	Travel	\$2,732	\$4,000	\$4,000	\$2,000	\$2,000	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$2,500	\$2,000	\$0	\$0
04415	Advertising	\$0	\$100	\$100	\$100	\$100	\$0	\$0
04416	Professional Fees	\$36,700	\$38,000	\$38,000	\$25,000	\$25,000	\$0	\$0
04418	Technology Services	\$116,084	\$140,000	\$69,900	\$60,000	\$60,000	\$0	\$0
04514	Uniforms & Clothing	\$0	\$300	\$300	\$300	\$300	\$0	\$0
04585	Operating Supplies	\$1,887	\$5,000	\$5,000	\$5,000	\$5,000	\$0	\$0
04613	Training	\$7,325	\$7,500	\$7,500	\$7,500	\$7,500	\$0	\$0
08010	State Retirement	\$82,654	\$117,886	\$117,886	\$131,836	\$131,836	\$0	\$0
08020	Health Benefits	\$173,369	\$218,106	\$218,106	\$200,871	\$174,340	\$0	\$0
08030	Social Security	\$53,203	\$60,790	\$60,790	\$67,625	\$67,625	\$0	\$0
08040	Workers Compensation	\$15,157	\$17,075	\$17,075	\$18,208	\$18,208	\$0	\$0
Sub Dept : 1680 Totals:		\$1,747,041	\$1,930,100	\$1,970,321	\$2,353,631	\$2,241,601	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 1680 Information Technology								
(Fund 01) ***** Appropriations: *****								
(Fund 01) *****		*****Revenues*****						
91256	Data Processing Fees	(\$8,638)	(\$11,000)	(\$11,000)	(\$11,000)	(\$11,000)	\$0	\$0
91292	Interdepartmental Service	\$0	(\$51,000)	(\$51,000)	(\$51,000)	(\$51,000)	\$0	\$0
93089	St Aid Other General Govt	\$507	\$0	\$0	\$0	\$0	\$0	\$0
94320	Fed Aid Crime Control	\$0	\$0	\$0	\$0	(\$50,000)	\$0	\$0
Totals For	Revenue	(\$8,132)	(\$62,000)	(\$62,000)	(\$62,000)	(\$112,000)	\$0	\$0
Department: 1680	Expense	\$1,856,023	\$2,091,100	\$2,131,321	\$2,469,631	\$2,357,601	\$0	\$0
	Total	\$1,847,892	\$2,029,100	\$2,069,321	\$2,407,631	\$2,245,601	\$0	\$0

Special Items

This area of the budget reflects miscellaneous expenditure items which are unaffiliated with any particular operating unit.

Informa Pauperis Proceeding: Under certain extremely limited circumstances, the County is required to pay for the cost of certain legal expenses incurred with an action brought by an indigent person in the State Prison system.

Village PILOT Payments: Payments of a portion of the taxes on certain off post 801 Army housing projects are made to certain villages pursuant to a negotiated agreement with those villages. These payments are in lieu of a portion of cumulative final payments due from the developers of the 801 projects which the villages will forgo to the County. The amount of these payments is based upon the terms of existing contracts as well as other variable factors such as property tax rates.

Refund of Real Estate Taxes: The County is liable for repayment of real property taxes in cases when it is determined by a Court or administrative review that a property owner is over assessed. Claims for refunds currently in process in the court system are estimated at close to \$1 million (without interest).

Contingent Account: Under provisions of Article 7 of the County Law the County may include within its budget a general contingent account for unforeseen expenses. The account is limited to \$35,000 plus 3% of the total appropriations in the General Fund net of the amount budgeted to pay for debt service.

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 1910 Special Items								
(Fund 01) ***** Appropriations: *****								
***SubDepartment: 1964 Refund Real Estate Taxes								
04600	Refund Real Estate Taxes	(\$25,713)	\$40,000	\$40,000	\$40,000	\$40,000	\$0	\$0
Sub Dept : 1964 Totals:		(\$25,713)	\$40,000	\$40,000	\$40,000	\$40,000	\$0	\$0
***SubDepartment: 1990 Contingent/Salary Adjustment								
04963	Contingent Account	\$0	\$2,429,500	\$2,224,231	\$2,400,000	\$1,630,000	\$0	\$0
04965	Succession Planning	\$0	\$35,000	\$35,000	\$35,000	\$25,000	\$0	\$0
Sub Dept : 1990 Totals:		\$0	\$2,464,500	\$2,259,231	\$2,435,000	\$1,655,000	\$0	\$0
Totals For Department: 1910	Revenue							
	Expense	(\$25,713)	\$2,504,500	\$2,299,231	\$2,475,000	\$1,695,000	\$0	\$0
	Total	(\$25,713)	\$2,504,500	\$2,299,231	\$2,475,000	\$1,695,000	\$0	\$0

Education

Employee Tuition Reimbursement: Payment is made from this line item for reimbursement to employees for college level course work for job-related courses which are mutually beneficial to the County and the employee pursuant to terms and conditions of collective bargaining agreements and the management personnel policy. This reimbursement is subject to certain limitations based upon tuition rates in the SUNY system.

Payments to Other Colleges: Under provisions of the Education Law the County is responsible for paying other community colleges an amount equal to the sponsoring County's cost per student for residents of Jefferson County who attend that community college. In addition, the County is required to pay a capital chargeback to other community colleges for Jefferson County students who attend a community college as a contribution to support the cost of constructing and maintaining the given community college.

Contribution to Community College: This represents the amount of funds paid to Jefferson Community College as the County's share of operating expenses.

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 2490 Education								
(Fund 01) ***** Appropriations: *****								
***SubDepartment: 2490 Education								
04112	Licenses & Certifications	\$1,713	\$10,000	\$10,000	\$10,000	\$8,000	\$0	\$0
04613	Training	\$7,065	\$25,000	\$25,000	\$25,000	\$20,000	\$0	\$0
04614	Tuition Chargeback	\$482,037	\$490,000	\$490,000	\$505,000	\$515,000	\$0	\$0
04615	Capital Chargebacks	\$30,572	\$32,000	\$32,000	\$34,000	\$34,000	\$0	\$0
Sub Dept : 2490 Totals:		\$521,386	\$557,000	\$557,000	\$574,000	\$577,000	\$0	\$0
***SubDepartment: 2495 Community College Contribution								
04600	Contribution to JCC	\$5,474,771	\$5,584,266	\$5,584,266	\$5,695,951	\$5,695,951	\$0	\$0
Sub Dept : 2495 Totals:		\$5,474,771	\$5,584,266	\$5,584,266	\$5,695,951	\$5,695,951	\$0	\$0
92238	JCC Operating Cost Chargebacks	(\$95,516)	(\$60,000)	(\$60,000)	(\$50,000)	(\$50,000)	\$0	\$0
92397	JCC Capital Projs Contribution	(\$130,000)	(\$130,000)	(\$130,000)	(\$130,000)	(\$130,000)	\$0	\$0
Totals For Department: 2490	Revenue	(\$225,516)	(\$190,000)	(\$190,000)	(\$180,000)	(\$180,000)	\$0	\$0
	Expense	\$5,996,157	\$6,141,266	\$6,141,266	\$6,269,951	\$6,272,951	\$0	\$0
	Total	\$5,770,641	\$5,951,266	\$5,951,266	\$6,089,951	\$6,092,951	\$0	\$0

Sheriff's Office

Divisions: Civil, Corrections, Law Enforcement

The Office of the Sheriff is provided for in the New York State Constitution. The Sheriff is elected by Jefferson County voters to a term of 4 years. The Civil Office of the Sheriff has legally obligated responsibilities, including but not limited to; service of civil process for both judicial staff and civilians, enforcing income property executions, evictions, and processing bails, fines and other financial transactions.

The Corrections Division operates the Jefferson County Correctional Facility, which safely houses and supervises convicted criminals and those charged and awaiting court action. Corrections staff transports inmates to court and medical appointments and occasionally to other facilities. They have the responsibility of maintaining order in a sometimes violent and dangerous atmosphere, while treating inmates with humanity and compassion in compliance with the New York State Commission of Corrections.

The Law Enforcement branch of the Sheriff's Office provides police services to all citizens within Jefferson County, ranging from vehicle accidents to violent felony warrant arrests. They are on duty answering calls for service every day and night, every day of the year. The Sheriff's Office also provides security to the Watertown International Airport, which is partially reimbursed by the Transportation Security Administration.

Indicators	2022	2023	2024	2025 (est.)	2026 (est.)
Civil Collections	\$ 1,221,251	\$ 563,273	\$ 1,019,900	\$ 497,400	\$ 994,000
Civil Fees to Treasurer	\$ 141,761	\$ 71,536	\$ 122,025	\$ 65,866	\$ 125,500
Civil Actions	1,538	943	1,564	959	1,850
Pistol Permits	574	77	305	207	450
Amendments	3,605	2,249	2,988	1,571	3,500
Inmates Committed	694	781	806	538	850
Average Daily Population	134	151	171	174	180
Inmate Transports	1,116	1,204	2,134	941	2,300
Calls for Service	16,201	11,069	17,221	7,378	16,000
DWI Arrests	36	25	63	27	60
Other Arrests	844	743	938	448	850
Motor Vehicle Accidents	987	488	1,074	420	1000
Fatal Motor Vehicle Accidents	4	1	3	-	3
Traffic Tickets	1,330	1,062	1,719	482	1,000

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 3110 Sheriff - Criminal & Civil Div								
(Fund 01) ***** Appropriations: *****								
***SubDepartment: 3110 Sheriff - Criminal & Civil Div								
01100	Personal Services	\$3,474,508	\$3,907,521	\$3,890,021	\$3,938,780	\$3,892,477	\$0	\$0
01110	Temporary	\$173,382	\$200,000	\$200,000	\$0	\$175,000	\$0	\$0
01300	Overtime	\$799,168	\$650,000	\$694,627	\$819,583	\$650,000	\$0	\$0
01500	Section 207-C Disability	\$2,871	\$0	\$0	\$0	\$0	\$0	\$0
02100	Equipment	\$152,091	\$234,500	\$241,894	\$440,126	\$289,000	\$0	\$0
02302	Radios	\$0	\$0	\$0	\$23,000	\$23,000	\$0	\$0
02401	Automotive Equipment	\$912,384	\$575,000	\$718,835	\$995,000	\$450,000	\$0	\$0
02500	Building/Grounds Equip	\$11,686	\$0	\$0	\$0	\$0	\$0	\$0
04102	Office Furnishings	\$1,271	\$8,700	\$13,194	\$4,700	\$4,700	\$0	\$0
04110	Office Expense	\$9,703	\$18,000	\$21,615	\$23,000	\$18,000	\$0	\$0
04111	Trackable Durable Expendables	\$56,733	\$42,000	\$61,443	\$109,299	\$39,000	\$0	\$0
04112	Memberships & Dues	\$1,820	\$1,500	\$2,000	\$6,500	\$2,200	\$0	\$0
04113	Equipment Rental	\$430	\$690	\$690	\$690	\$690	\$0	\$0
04114	Maintenance/Repair	\$33,801	\$42,200	\$75,116	\$51,180	\$15,000	\$0	\$0
04115	Telephone	\$37,712	\$36,000	\$36,000	\$55,000	\$55,000	\$0	\$0
04116	Postage	\$14,739	\$17,000	\$17,000	\$17,000	\$17,000	\$0	\$0
04117	Printing	\$15,194	\$17,000	\$17,000	\$17,000	\$17,000	\$0	\$0
04118	Computer Hardware	\$4,675	\$3,000	\$14,139	\$14,728	\$5,000	\$0	\$0
04119	Computer Software	\$0	\$140,500	\$203,217	\$17,000	\$17,000	\$0	\$0
04120	Computer Subscriptions	\$0	\$0	\$0	\$47,619	\$35,000	\$0	\$0
04211	Building/Prop Maintenance	\$3,654	\$7,500	\$7,500	\$15,000	\$7,500	\$0	\$0
04214	Utilities	\$0	\$0	\$1,000	\$600	\$600	\$0	\$0
043101	Internal Fleet Expense	\$100,110	\$80,000	\$80,000	\$93,500	\$93,500	\$0	\$0
043102	External Fleet Expense	\$53,468	\$50,000	\$50,000	\$60,000	\$53,000	\$0	\$0
04311	Gasoline & Oil	\$199,717	\$220,000	\$220,000	\$220,000	\$220,000	\$0	\$0
04313	Travel	\$19,458	\$90,000	\$102,000	\$177,000	\$50,000	\$0	\$0
04413	Medical Fees	\$6,566	\$3,000	\$3,000	\$3,000	\$3,000	\$0	\$0
04415	Advertising	\$4,000	\$4,000	\$4,000	\$4,000	\$4,000	\$0	\$0
04416	Professional Fees	\$0	\$0	\$2,000	\$5,000	\$2,000	\$0	\$0
04434	DARE Expenses	\$7,031	\$5,000	\$6,295	\$5,000	\$5,000	\$0	\$0
04514	Uniforms & Clothing	\$60,675	\$90,000	\$147,759	\$115,100	\$90,000	\$0	\$0
04518	Canine Supplies/Expenses	\$8,119	\$10,000	\$11,515	\$10,000	\$10,000	\$0	\$0
04520	Photographic Expense	\$609	\$1,000	\$1,391	\$1,000	\$1,000	\$0	\$0
04585	Operating Supplies	\$97,119	\$55,000	\$61,046	\$68,800	\$68,800	\$0	\$0
04613	Training	\$25,463	\$40,000	\$49,255	\$48,000	\$35,000	\$0	\$0
04621	Evidence & Information	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$0
08010	State Retirement	\$750,778	\$579,685	\$579,685	\$578,479	\$578,479	\$0	\$0
08020	Health Benefits	\$938,757	\$1,013,217	\$1,013,217	\$1,075,592	\$933,531	\$0	\$0
08030	Social Security	\$324,080	\$298,925	\$298,925	\$296,731	\$296,731	\$0	\$0
08040	Workers Compensation	\$94,031	\$83,962	\$83,962	\$79,895	\$79,895	\$0	\$0
Sub Dept : 3110 Totals:		\$8,397,304	\$8,526,400	\$8,930,843	\$9,438,402	\$8,238,603	\$0	\$0

***SubDepartment: 3113 SH Fed Equitable Sharing Funds

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 3110 Sheriff - Criminal & Civil Div								
(Fund 01) ***** Appropriations: *****								
04585	Operating Supplies	\$0	\$5,000	\$5,000	\$5,000	\$2,000	\$0	\$0
Sub Dept : 3113 Totals:		\$0	\$5,000	\$5,000	\$5,000	\$2,000	\$0	\$0
***SubDepartment: 3114 Homeland Security								
01300	Overtime	\$39,347	\$0	\$70,600	\$0	\$0	\$0	\$0
02100	Equipment	\$0	\$0	\$80,000	\$0	\$0	\$0	\$0
02401	Automotive Equipment	\$16,970	\$0	\$0	\$0	\$0	\$0	\$0
04111	Trackable Durable Expendables	\$22,091	\$0	\$55,435	\$0	\$0	\$0	\$0
04114	Maintenance/Repair	\$16,500	\$0	\$78,410	\$0	\$0	\$0	\$0
04115	Telephone	\$0	\$0	\$9,400	\$0	\$0	\$0	\$0
04118	Computer Hardware	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0
04119	Computer Software	\$0	\$0	\$5,000	\$0	\$0	\$0	\$0
04214	Utilities	\$271	\$0	\$300	\$0	\$0	\$0	\$0
043101	Internal Fleet Expense	\$2,629	\$0	\$5,594	\$0	\$0	\$0	\$0
043102	External Fleet Expense	\$1,539	\$0	\$0	\$0	\$0	\$0	\$0
04311	Gasoline & Oil	\$539	\$0	\$2,796	\$0	\$0	\$0	\$0
04514	Uniforms & Clothing	\$2,250	\$0	\$8,000	\$0	\$0	\$0	\$0
04585	Operating Supplies	\$1,347	\$0	\$800	\$0	\$0	\$0	\$0
08010	State Retirement	\$4,506	\$0	\$11,346	\$0	\$0	\$0	\$0
08030	Social Security	\$3,773	\$0	\$9,499	\$0	\$0	\$0	\$0
08040	Workers Compensation	\$1,212	\$0	\$3,046	\$0	\$0	\$0	\$0
Sub Dept : 3114 Totals:		\$112,975	\$0	\$345,227	\$0	\$0	\$0	\$0
***SubDepartment: 3150 Corrections								
01100	Personal Services	\$4,205,609	\$4,847,927	\$4,847,927	\$6,051,796	\$5,665,147	\$0	\$0
01110	Temporary	\$0	\$25,000	\$25,000	\$75,000	\$10,000	\$0	\$0
01300	Overtime	\$1,579,937	\$1,225,000	\$1,225,000	\$1,746,525	\$1,225,000	\$0	\$0
01500	Section 207-C Disability	\$4,700	\$0	\$0	\$0	\$0	\$0	\$0
02100	Equipment	\$20,950	\$25,000	\$25,000	\$150,490	\$15,000	\$0	\$0
02302	Radios	\$0	\$0	\$0	\$44,000	\$44,000	\$0	\$0
02401	Automotive Equipment	\$54,190	\$0	\$0	\$0	\$0	\$0	\$0
04102	Office Furnishings	\$3,572	\$8,000	\$11,578	\$14,440	\$14,440	\$0	\$0
04110	Office Expense	\$6,295	\$11,000	\$13,607	\$22,000	\$10,000	\$0	\$0
04111	Trackable Durable Expendables	\$2,208	\$16,000	\$27,487	\$75,948	\$0	\$0	\$0
04112	Memberships & Dues	\$570	\$1,500	\$1,500	\$1,900	\$1,500	\$0	\$0
04113	Equipment Rental	\$260	\$700	\$700	\$700	\$700	\$0	\$0
04114	Maintenance/Repair	\$49,197	\$55,000	\$105,397	\$83,096	\$35,000	\$0	\$0
04115	Telephone	\$2,623	\$3,000	\$3,000	\$4,700	\$3,000	\$0	\$0
04116	Postage	\$6,479	\$8,000	\$8,000	\$9,500	\$8,000	\$0	\$0
04117	Printing	\$5,325	\$7,500	\$7,500	\$10,000	\$7,500	\$0	\$0
04118	Computer Hardware	\$0	\$0	\$1,500	\$0	\$0	\$0	\$0
04119	Computer Software	\$51,797	\$62,750	\$0	\$49,345	\$0	\$0	\$0
04120	Computer Subscriptions	\$0	\$0	\$0	\$74,409	\$55,000	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 3110 Sheriff - Criminal & Civil Div								
(Fund 01) ***** Appropriations: *****								
04211	Building/Prop Maintenance	\$25,441	\$30,000	\$30,056	\$52,000	\$30,000	\$0	\$0
04216	Trash & Waste Removal	\$460	\$800	\$800	\$800	\$800	\$0	\$0
043101	Internal Fleet Expense	\$3,959	\$3,500	\$3,500	\$3,500	\$3,500	\$0	\$0
043102	External Fleet Expense	\$2,401	\$3,000	\$3,000	\$3,500	\$3,500	\$0	\$0
04311	Gasoline & Oil	\$94	\$4,500	\$4,500	\$4,500	\$2,500	\$0	\$0
04313	Travel	\$6,053	\$7,500	\$7,500	\$15,000	\$7,500	\$0	\$0
04413	Medical Fees	\$2,955,858	\$3,250,000	\$3,326,175	\$3,800,000	\$3,300,000	\$0	\$0
04414	Supporting Services-Internal	\$840	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$0
04415	Advertising	\$2,928	\$5,000	\$7,072	\$7,500	\$5,000	\$0	\$0
04416	Professional Fees	\$950	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$0
04418	Technology Services	\$2,040	\$2,040	\$2,040	\$2,040	\$2,040	\$0	\$0
04510	Medical Supplies	\$425,168	\$275,000	\$775,000	\$800,000	\$800,000	\$0	\$0
04512	Food Supplies	\$455,299	\$475,000	\$499,672	\$525,000	\$515,000	\$0	\$0
04513	Household Supplies/Repair	\$8,450	\$17,500	\$19,180	\$39,000	\$18,000	\$0	\$0
04514	Uniforms & Clothing	\$40,891	\$50,000	\$73,068	\$216,200	\$60,000	\$0	\$0
04520	Photographic Expense	\$350	\$500	\$650	\$500	\$500	\$0	\$0
04585	Operating Supplies	\$49,032	\$40,000	\$42,697	\$65,000	\$50,000	\$0	\$0
04613	Training	\$7,390	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$0
04616	Outboarding Inmates	\$215,295	\$300,000	\$300,000	\$400,000	\$225,000	\$0	\$0
04624	Incidental Res/CInt/Inmte	\$25,361	\$32,000	\$34,703	\$50,000	\$35,000	\$0	\$0
08010	State Retirement	\$929,431	\$719,195	\$719,195	\$844,885	\$844,885	\$0	\$0
08020	Health Benefits	\$1,296,891	\$1,391,602	\$1,391,602	\$1,523,423	\$1,322,214	\$0	\$0
08030	Social Security	\$420,975	\$370,866	\$370,866	\$433,384	\$433,384	\$0	\$0
08040	Workers Compensation	\$109,477	\$104,169	\$104,169	\$116,689	\$116,689	\$0	\$0
Sub Dept : 3150 Totals:		\$12,978,748	\$13,400,049	\$14,040,141	\$17,338,270	\$14,891,300	\$0	\$0

(Fund 01) ***** Revenues*****

91289	Building Security	(\$16,104)	(\$45,000)	(\$45,000)	(\$45,000)	(\$43,800)	\$0	\$0
91292	Interdepartmental Service	(\$164,082)	\$0	(\$176,175)	\$0	(\$177,457)	\$0	\$0
91510	Sheriff Fees	(\$126,054)	(\$175,000)	(\$175,000)	\$0	(\$150,000)	\$0	\$0
91525	Inmate Charges	(\$87,751)	(\$80,000)	(\$80,000)	(\$50,000)	(\$80,000)	\$0	\$0
91588	Othr Public Safety Income	(\$2,281)	\$0	\$0	\$0	\$0	\$0	\$0
92211	Joint Services-PSF-C/Watn	(\$27,062)	(\$20,000)	(\$20,000)	(\$20,000)	(\$25,000)	\$0	\$0
92260	Pub Safety Svcs-Othr Govt	(\$151,207)	(\$150,000)	(\$150,000)	(\$160,000)	(\$240,000)	\$0	\$0
92262	Social Security Rewards	(\$8,400)	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)	\$0	\$0
92264	Jail Facilities-Other Gvt	(\$44,017)	(\$33,000)	(\$33,000)	(\$30,000)	(\$50,000)	\$0	\$0
92590	Pistol Permits	(\$28,454)	(\$30,000)	(\$30,000)	(\$30,000)	(\$30,000)	\$0	\$0
92611	Handicapped Parking Fines	(\$81)	\$0	\$0	\$0	\$0	\$0	\$0
92614	Stop DWI Services-Sheriff	(\$23,153)	(\$12,000)	(\$16,627)	(\$12,000)	(\$12,000)	\$0	\$0
92680	Insurance Recoveries	(\$605)	\$0	\$0	\$0	\$0	\$0	\$0
93317	StAid Snowmobile Patrol	\$0	\$0	\$0	(\$8,000)	(\$8,000)	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 3110 Sheriff - Criminal & Civil Div								
(Fund 01) ***** Appropriations: *****								
(Fund 01) *****		*****Revenues*****						
93389	StAid Other Public Safety	(\$70,000)	(\$45,000)	(\$110,333)	(\$45,000)	(\$45,000)	\$0	\$0
943201	Fed Homeland Sec-Sheriff	(\$96,201)	\$0	(\$344,927)	(\$320,000)	(\$320,000)	\$0	\$0
94324	Fed Justice Asset Forfeiture	\$0	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	\$0	\$0
94389	Fed Aid Other Public Sfty	(\$1,739)	\$0	\$0	\$0	\$0	\$0	\$0
Totals For Department: 3110	Revenue	(\$847,191)	(\$605,000)	(\$1,196,062)	(\$735,000)	(\$1,196,257)	\$0	\$0
	Expense	\$21,489,026	\$21,931,449	\$23,321,211	\$26,781,672	\$23,131,903	\$0	\$0
	Total	\$20,641,836	\$21,326,449	\$22,125,149	\$26,046,672	\$21,935,646	\$0	\$0

Probation

Divisions: Family Court, Investigation, Adult Supervision

The Jefferson County Probation Department is a criminal and juvenile justice agency designed to protect our community while reducing recidivism by providing six (6) basic services: Family Court Intake, Criminal Court Investigation, Pre-trial Release, Stop-DWI Program, Conditional Discharge Ignition Interlock Monitoring, and the supervision of juveniles and adults who have been sentenced to various terms of probation by the courts. The authority to carry out these functions is granted by Article 12-A, section 256 of the NYS Executive Law, several sections of the Family Court Act, the Penal Law, and the Criminal Procedure Law.

The Director of Probation is appointed by the Chairman of the Board of Legislators and must pass a state civil service exam in accordance with the NYS Office of Probation and Correctional Alternatives. The Board of Legislators and the Office of Probation and Correctional Alternatives govern the department. Probation Officers, as trained Peace Officers, carry out a wide range of duties including home and community visits, DNA collection, drug and alcohol testing, GPS and ignition interlock monitoring, computer usage monitoring, fingerprinting, photographing probationers, and verifying sex offender addresses and registrations. Officers frequently work outside of standard business hours to ensure effective supervision and compliance.

Indicators	2022	2023	2024	2025 (est.)	2026 (est.)
Family Court Intakes	86	112	127	100	100
Criminal Court Investigations	577	621	645	700	700
ROR Screening	326	352	415	425	425
Family Court Investigations	3	6	5	6	6
Ignition Interlock Intakes	163	120	137	135	135
Criminal Court Supervision Cases	584	625	672	700	700
Family Court Supervision Cases	20	14	25	25	25
Pre-Trial Release	92	95	107	135	135

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 3140 Probation								
(Fund 01) ***** Appropriations: *****								
***SubDepartment: 3140 Probation								
01100	Personal Services	\$2,502,035	\$2,522,849	\$2,514,800	\$2,840,288	\$2,840,288	\$0	\$0
01110	Temporary	\$0	\$0	\$9,049	\$0	\$0	\$0	\$0
01300	Overtime	\$20,350	\$25,000	\$38,496	\$25,000	\$25,000	\$0	\$0
02401	Automotive Equipment	\$0	\$0	\$0	\$120,000	\$120,000	\$0	\$0
04102	Office Furnishings	\$5,249	\$20,000	\$24,576	\$3,250	\$3,250	\$0	\$0
04110	Office Expense	\$3,655	\$3,550	\$3,550	\$3,700	\$3,700	\$0	\$0
04111	Trackable Durable Expendables	\$123,147	\$40,000	\$37,668	\$0	\$0	\$0	\$0
04112	Memberships & Dues	\$875	\$1,170	\$1,235	\$1,860	\$1,860	\$0	\$0
04113	Equipment Rental	\$230	\$250	\$250	\$0	\$0	\$0	\$0
04114	Maintenance/Repair	\$16,461	\$17,500	\$27,463	\$0	\$0	\$0	\$0
04115	Telephone	\$9,132	\$11,700	\$11,700	\$11,400	\$11,400	\$0	\$0
04116	Postage	\$1,976	\$2,000	\$2,000	\$2,100	\$2,100	\$0	\$0
04117	Printing	\$2,621	\$2,850	\$2,850	\$3,500	\$3,500	\$0	\$0
04118	Computer Hardware	\$1,797	\$0	\$210	\$0	\$0	\$0	\$0
04120	Computer Subscriptions	\$0	\$0	\$0	\$27,400	\$27,400	\$0	\$0
043101	Internal Fleet Expense	\$1,318	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$0
043102	External Fleet Expense	\$1,761	\$0	\$0	\$0	\$0	\$0	\$0
04311	Gasoline & Oil	\$8,066	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$0
04313	Travel	\$19,748	\$29,400	\$29,400	\$18,580	\$18,580	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$5,000	\$5,000	\$0	\$0
04413	Medical Fees	\$484	\$750	\$750	\$1,950	\$1,950	\$0	\$0
04415	Advertising	\$877	\$5,500	\$5,500	\$500	\$500	\$0	\$0
04416	Professional Fees	\$209,978	\$241,685	\$237,585	\$243,250	\$235,000	\$0	\$0
04419	Electronic Home Detention	\$10,793	\$23,000	\$36,166	\$16,500	\$16,500	\$0	\$0
04420	Nonsecure Juvenile Facilt	\$32,680	\$50,000	\$50,000	\$50,000	\$30,000	\$0	\$0
04510	Medical Supplies	\$6,267	\$11,200	\$11,200	\$6,200	\$6,200	\$0	\$0
04514	Uniforms & Clothing	\$7,580	\$17,000	\$20,679	\$16,200	\$16,200	\$0	\$0
04515	Professional Food Expense	\$0	\$0	\$1,000	\$750	\$750	\$0	\$0
04585	Operating Supplies	\$11,495	\$19,326	\$22,713	\$6,400	\$6,400	\$0	\$0
04613	Training	\$3,932	\$14,250	\$19,485	\$4,000	\$4,000	\$0	\$0
04624	Incidental Res/CInt/Inmte	\$200	\$52,000	\$47,532	\$2,000	\$2,000	\$0	\$0
08010	State Retirement	\$348,061	\$374,267	\$374,267	\$423,593	\$423,593	\$0	\$0
08020	Health Benefits	\$759,466	\$837,144	\$837,144	\$116,371	\$776,030	\$0	\$0
08030	Social Security	\$181,214	\$192,998	\$192,998	\$217,282	\$217,282	\$0	\$0
08040	Workers Compensation	\$56,702	\$54,209	\$54,209	\$58,503	\$58,503	\$0	\$0
Sub Dept : 3140 Totals:		\$4,348,151	\$4,581,598	\$4,626,476	\$4,237,577	\$4,868,987	\$0	\$0

(Fund 01) ***** Revenues*****

91288	Other General Govt Income	(\$15)	\$0	\$0	\$0	\$0	\$0	\$0
91515	Altern-Incarceration Fees	(\$1,438)	(\$2,000)	(\$2,000)	(\$2,000)	(\$2,000)	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 3140 Probation								
(Fund 01) ***** Appropriations: *****								
(Fund 01) ***** Revenues*****								
91580	Restitution Surcharge	(\$9,676)	(\$7,500)	(\$7,500)	(\$8,500)	(\$8,500)	\$0	\$0
92614	Stop DWI Svcs-Probation	(\$22,200)	(\$22,200)	(\$22,200)	(\$22,200)	(\$22,200)	\$0	\$0
93310	State Aid Probation	(\$307,707)	(\$307,707)	(\$307,707)	(\$307,707)	(\$307,707)	\$0	\$0
93311	StAid Raise the Age (RTA)	(\$130,938)	(\$40,000)	(\$40,000)	(\$40,000)	(\$40,000)	\$0	\$0
93312	StAid Pretrial Services	(\$430,868)	\$0	\$0	\$0	(\$210,000)	\$0	\$0
93313	StAid Juvenile Detention	(\$40,136)	(\$30,000)	(\$30,000)	(\$30,000)	(\$18,000)	\$0	\$0
93389	StAid Other Public Safety	(\$196,016)	(\$401,871)	(\$434,333)	(\$385,893)	(\$385,893)	\$0	\$0
93391	St Aid Alt Incarceration	(\$11,571)	(\$8,867)	(\$8,867)	(\$8,867)	(\$8,867)	\$0	\$0
93623	St Aid Juvenile Delinquent	(\$47,859)	(\$55,000)	(\$55,000)	(\$55,000)	(\$55,000)	\$0	\$0
94389	Fed Aid Other Public Sfty	(\$17,604)	(\$10,889)	(\$10,889)	(\$10,889)	(\$10,889)	\$0	\$0
Totals For	Revenue	(\$1,216,027)	(\$886,034)	(\$918,496)	(\$871,056)	(\$1,069,056)	\$0	\$0
Department: 3140	Expense	\$4,348,151	\$4,581,598	\$4,626,476	\$4,237,577	\$4,868,987	\$0	\$0
	Total	\$3,132,124	\$3,695,564	\$3,707,980	\$3,366,521	\$3,799,931	\$0	\$0

Stop-DWI

The Jefferson County Stop-DWI Coordinator was established by the Board of Supervisors in 1981, in accordance with Section 1197 of the New York State Vehicle and Traffic Law. This section allows Counties to create a Special Traffic Options Program for Driving While Intoxicated or STOP-DWI Program. The objective of the program is to reduce the number of alcohol-related traffic injuries and fatalities. There are four major components of every program throughout the State. The components are: Public Information and Education; Enforcement; Prosecution; and Rehabilitation. It is the responsibility of the coordinator to monitor the collection of the DWI fines collected from all the criminal courts in Jefferson County and allocate them to the various components to best meet the objectives of the STOP-DWI Program.

Indicators	2022	2023	2024	2025 (est.)	2026 (est.)
Total Revenue Collected	\$ 140,000	\$ 139,365	\$ 100,000	\$ 112,000	\$ 114,255
Total DWI/DWAI Arrests	368	340	293	340	340

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 3315 STOP DWI Program								
(Fund 01) ***** Appropriations: *****								
***SubDepartment: 3315 STOP DWI Program								
04110	Office Expense	\$0	\$50	\$50	\$50	\$50	\$0	\$0
04111	Trackable Durable Expendables	\$4,803	\$0	\$0	\$11,936	\$11,936	\$0	\$0
04112	Memberships & Dues	\$418	\$500	\$325	\$500	\$500	\$0	\$0
04116	Postage	\$3	\$30	\$30	\$30	\$30	\$0	\$0
04313	Travel	\$1,692	\$450	\$450	\$0	\$0	\$0	\$0
04414	Supporting Services- Internal	\$63,853	\$52,700	\$57,327	\$52,700	\$52,700	\$0	\$0
04415	Advertising	\$5,751	\$4,440	\$4,440	\$4,440	\$4,440	\$0	\$0
04416	Professional Fees	\$30,240	\$30,520	\$30,520	\$30,950	\$30,950	\$0	\$0
04428	Pub Safety Svcs-Othr Govt	\$5,700	\$9,000	\$25,154	\$11,000	\$11,000	\$0	\$0
04585	Operating Supplies	\$9,592	\$116	\$116	\$1,749	\$1,749	\$0	\$0
04613	Training	\$975	\$325	\$500	\$900	\$900	\$0	\$0
Sub Dept : 3315 Totals:		\$123,025	\$98,131	\$118,912	\$114,255	\$114,255	\$0	\$0

(Fund 01) *****		*****Revenues*****						
92615	Stop DWI Fines	(\$98,189)	(\$98,131)	(\$98,131)	(\$114,255)	(\$114,255)	\$0	\$0
93389	StAid Other Public Safety	(\$15,153)	\$0	\$0	\$0	\$0	\$0	\$0
94389	Fed Aid Other Public Sfty	(\$13,853)	\$0	(\$20,781)	\$0	\$0	\$0	\$0
Totals For Department: 3315	Revenue	(\$127,195)	(\$98,131)	(\$118,912)	(\$114,255)	(\$114,255)	\$0	\$0
	Expense	\$123,025	\$98,131	\$118,912	\$114,255	\$114,255	\$0	\$0
	Total	(\$4,170)	\$0	\$0	\$0	\$0	\$0	\$0

Fire & Emergency Management

Divisions: Emergency Management, Fire Control, E911 Maintenance, Emergency Services Dispatch

The Jefferson County Office of Fire and Emergency Management serves as the lead coordinating agency for emergency preparedness, response, and public safety efforts across Jefferson County. The main objective of the program is to serve as a local liaison between the Jefferson County Government, all County and State agencies, public and private businesses, and the fire and emergency response entities of Jefferson County during times of crises. Created by the Jefferson County Legislature in 2001 through Resolution No. 59, the Fire and Emergency Management Office consolidated the former Office of the Fire Coordinator and the Emergency Management Office. Resolution No. 315 of 2002 later incorporated the 911 Dispatch Center into the Office, effective January 1, 2003. The 911 Emergency Services Dispatch Unit answers all landline and cellular 911 calls within Jefferson County and dispatches for the Jefferson County Sheriff, New York State Police, all Village Police Departments, County Fire and EMS units, and the City of Watertown Fire and Police Departments.

Indicators	2022	2023	2024	2025 (est.)	2026 (est.)
911 & Emergency Calls	47,784	51,918	82,328	85,000	87,000
7 Digit Telephone 911 Calls	156,924	139,349	99,582	102,000	105,000
Outgoing Calls	56,321	55,276	55,000	52,000	55,000
Total Calls	261,029	246,543	236,910	239,000	247,000
Police Calls Dispatched	81,443	77,446	78,884	79,500	80,000
STAR Team Activation	28	31	29	30	30
Fire Calls Dispatched	5,177	4,471	5,924	5,500	5,500
Fire Investigations	50	56	56	60	60
EMS Calls Dispatched	16,582	15,506	15,372	15,700	16,000
Emergency Medical Dispatch Instructions	6,040	5,801	5,827	6,000	6,200
HAZMAT Team Activation	-	2	10	15	15
Total CAD Entries	129,348	126,929	128,928	130,000	131,000
Discovery Recording Requests	673	620	718	800	875

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 3410 Fire & Emergency Management								
(Fund 01) ***** Appropriations: *****								
***SubDepartment: 3112 Dispatch								
01100	Personal Services	\$1,491,375	\$1,891,866	\$1,883,191	\$2,325,537	\$2,328,264	\$0	\$0
01300	Overtime	\$449,281	\$300,000	\$300,000	\$300,000	\$300,000	\$0	\$0
04102	Office Furnishings	\$5,545	\$4,000	\$4,000	\$4,000	\$4,000	\$0	\$0
04110	Office Expense	\$3,208	\$4,200	\$4,733	\$4,500	\$4,000	\$0	\$0
04112	Memberships & Dues	\$0	\$400	\$400	\$2,200	\$400	\$0	\$0
04114	Maintenance/Repair	\$0	\$600	\$600	\$1,000	\$600	\$0	\$0
04115	Telephone	\$3,231	\$4,000	\$4,000	\$4,000	\$4,000	\$0	\$0
04117	Printing	\$0	\$250	\$250	\$250	\$250	\$0	\$0
04118	Computer Hardware	\$0	\$0	\$1,000	\$1,500	\$1,000	\$0	\$0
04214	Utilities	\$638	\$0	\$251	\$0	\$0	\$0	\$0
04313	Travel	\$1,135	\$2,000	\$2,000	\$4,000	\$1,500	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$500	\$500	\$0	\$0
04413	Medical Fees	\$2,068	\$3,000	\$3,000	\$3,000	\$3,000	\$0	\$0
04415	Advertising	\$0	\$700	\$700	\$1,500	\$500	\$0	\$0
04416	Professional Fees-External	\$3,331	\$300	\$319	\$300	\$300	\$0	\$0
04418	Technology Services	\$255	\$600	\$600	\$0	\$0	\$0	\$0
04514	Uniforms & Clothing	\$5,274	\$9,000	\$9,000	\$10,000	\$8,500	\$0	\$0
04585	Operating Supplies	\$0	\$1,000	\$1,000	\$1,000	\$250	\$0	\$0
04613	Training	\$5,697	\$10,000	\$10,000	\$15,000	\$8,000	\$0	\$0
08010	State Retirement	\$261,985	\$280,660	\$280,660	\$347,231	\$347,231	\$0	\$0
08020	Health Benefits	\$470,419	\$501,709	\$501,709	\$532,729	\$462,368	\$0	\$0
08030	Social Security	\$140,213	\$144,728	\$144,728	\$178,112	\$178,112	\$0	\$0
08040	Workers Compensation	\$42,597	\$40,651	\$40,651	\$47,957	\$47,957	\$0	\$0
Sub Dept : 3112 Totals:		\$2,886,253	\$3,199,664	\$3,192,792	\$3,784,316	\$3,700,732	\$0	\$0
***SubDepartment: 3410 Fire Control								
01100	Personal Services	\$167,996	\$282,281	\$284,983	\$314,360	\$314,360	\$0	\$0
02401	Automotive Equipment	\$0	\$60,000	\$60,000	\$0	\$0	\$0	\$0
02480	Trailer	\$0	\$0	\$0	\$110,000	\$0	\$0	\$0
04102	Office Furnishings	\$3,170	\$0	\$0	\$0	\$0	\$0	\$0
04110	Office Expense	\$2,128	\$3,000	\$3,000	\$2,750	\$2,750	\$0	\$0
04111	Trackable Durable Expendables	\$0	\$5,000	\$10,000	\$5,000	\$5,000	\$0	\$0
04112	Memberships & Dues	\$2,223	\$3,700	\$3,700	\$4,000	\$3,500	\$0	\$0
04114	Maintenance/Repair	\$1,711	\$4,500	\$4,500	\$4,500	\$2,000	\$0	\$0
04115	Telephone	\$3,442	\$4,500	\$8,000	\$6,500	\$6,500	\$0	\$0
04116	Postage	\$11	\$300	\$300	\$300	\$300	\$0	\$0
04117	Printing	\$56	\$150	\$150	\$100	\$100	\$0	\$0
04118	Computer Hardware	\$0	\$0	\$0	\$350	\$100	\$0	\$0
04119	Computer Software	\$0	\$0	\$0	\$8,000	\$8,000	\$0	\$0
04120	Computer Subscriptions	\$0	\$0	\$0	\$1,200	\$1,200	\$0	\$0
04210	Building/Property Rental	\$7,017	\$9,000	\$9,000	\$7,800	\$7,800	\$0	\$0
043101	Internal Fleet Expense	\$3,077	\$3,000	\$3,000	\$4,500	\$3,000	\$0	\$0
043102	External Fleet Expense	\$0	\$1,200	\$7,482	\$2,000	\$1,500	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 3410 Fire & Emergency Management								
(Fund 01) ***** Appropriations: *****								
04311	Gasoline & Oil	\$6,751	\$7,300	\$7,300	\$6,500	\$6,500	\$0	\$0
04313	Travel	\$3,760	\$4,000	\$4,000	\$5,500	\$3,500	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$5,000	\$1,500	\$0	\$0
04415	Advertising	\$0	\$1,000	\$1,000	\$1,000	\$250	\$0	\$0
04416	Professional Fees	\$9,975	\$0	\$165,457	\$0	\$0	\$0	\$0
04417	Fees & Permits	\$0	\$0	\$175	\$350	\$350	\$0	\$0
04418	Technology Services	\$2,345	\$2,500	\$2,500	\$3,000	\$2,500	\$0	\$0
04514	Uniforms & Clothing	\$1,049	\$7,500	\$13,500	\$7,500	\$7,500	\$0	\$0
04519	Arson Investigation Exp	\$2,913	\$3,500	\$3,500	\$2,000	\$2,000	\$0	\$0
04521	Local Emergency Planning	\$290	\$1,500	\$1,500	\$1,500	\$500	\$0	\$0
04585	Operating Supplies	\$33	\$2,000	\$2,000	\$2,000	\$500	\$0	\$0
04613	Training	\$350	\$2,000	\$2,000	\$2,000	\$1,500	\$0	\$0
08010	State Retirement	\$31,754	\$41,877	\$42,280	\$46,883	\$46,883	\$0	\$0
08020	Health Benefits	\$68,693	\$76,503	\$76,503	\$894,123	\$101,001	\$0	\$0
08030	Social Security	\$15,401	\$21,594	\$21,644	\$24,049	\$24,049	\$0	\$0
08040	Workers Compensation	\$5,796	\$6,065	\$6,078	\$6,475	\$6,475	\$0	\$0
Sub Dept : 3410 Totals:		\$339,940	\$553,970	\$743,552	\$1,479,240	\$561,117	\$0	\$0
***SubDepartment: 3411 E911 Maintenance								
02300	Technical Equipment	\$0	\$0	\$94,733	\$0	\$0	\$0	\$0
04111	Trackable Durable Expendables	\$0	\$2,500	\$4,500	\$2,500	\$2,500	\$0	\$0
041113	Computer Equipment	\$0	\$3,000	\$2,000	\$3,000	\$2,000	\$0	\$0
04114	Maintenance/Repair	\$87,104	\$156,500	\$166,227	\$3,000	\$3,000	\$0	\$0
04115	Telephone	\$25,329	\$30,000	\$30,000	\$30,000	\$30,000	\$0	\$0
04119	Computer Software	\$448	\$0	\$0	\$0	\$0	\$0	\$0
04120	Computer Subscriptions	\$0	\$0	\$0	\$264,000	\$165,000	\$0	\$0
04416	Professional Fees	\$24,673	\$0	\$0	\$0	\$0	\$0	\$0
04418	Technology Services	\$0	\$3,600	\$3,600	\$4,000	\$4,000	\$0	\$0
Sub Dept : 3411 Totals:		\$137,553	\$195,600	\$301,060	\$306,500	\$206,500	\$0	\$0
***SubDepartment: 3412 Hazmat Team								
02100	Equipment	\$0	\$0	\$0	\$32,000	\$0	\$0	\$0
04111	Trackable Durable Expendables	\$11,760	\$10,000	\$17,149	\$5,000	\$5,000	\$0	\$0
04114	Maintenance/Repair	\$1,628	\$4,000	\$4,000	\$6,000	\$3,000	\$0	\$0
043101	Internal Fleet Expense	\$2,238	\$3,000	\$3,000	\$3,000	\$2,500	\$0	\$0
043102	External Fleet Expense	\$0	\$1,000	\$1,000	\$1,000	\$300	\$0	\$0
04311	Gasoline & Oil	\$416	\$500	\$500	\$500	\$500	\$0	\$0
04585	Operating Supplies	\$1,917	\$4,000	\$4,000	\$8,000	\$2,500	\$0	\$0
Sub Dept : 3412 Totals:		\$17,959	\$22,500	\$29,649	\$55,500	\$13,800	\$0	\$0
***SubDepartment: 3413 STAR Team								

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 3410 Fire & Emergency Management								
(Fund 01) ***** Appropriations: *****								
04111	Trackable Durable Expendables	\$1,960	\$3,000	\$6,000	\$3,000	\$3,000	\$0	\$0
04114	Maintenance/Repair	\$0	\$3,000	\$3,000	\$3,000	\$1,000	\$0	\$0
04210	Building/Property Rental	\$2,500	\$2,700	\$2,700	\$2,700	\$2,700	\$0	\$0
043101	Internal Fleet Expense	\$0	\$1,000	\$1,000	\$1,000	\$500	\$0	\$0
04311	Gasoline & Oil	\$0	\$250	\$250	\$300	\$250	\$0	\$0
04313	Travel	\$0	\$100	\$100	\$0	\$0	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$100	\$100	\$0	\$0
04514	Uniforms & Clothing	\$0	\$250	\$250	\$0	\$0	\$0	\$0
04585	Operating Supplies	\$596	\$4,000	\$4,000	\$3,000	\$2,000	\$0	\$0
Sub Dept : 3413 Totals:		\$5,056	\$14,300	\$17,300	\$13,100	\$9,550	\$0	\$0
***SubDepartment: 3414 Homeland Security								
01100	Personal Services	\$46,089	\$0	\$0	\$0	\$0	\$0	\$0
02100	Equipment	\$0	\$0	\$34,300	\$0	\$0	\$0	\$0
02300	Technical Equipment	\$30,500	\$0	\$1,140,000	\$0	\$0	\$0	\$0
02302	Radios	\$0	\$0	\$9,908	\$0	\$0	\$0	\$0
02401	Automotive Equipment	\$0	\$0	\$33,876	\$0	\$0	\$0	\$0
04111	Trackable Durable Expendables	\$54,727	\$0	\$27,357	\$0	\$0	\$0	\$0
04112	Memberships & Dues	\$0	\$0	\$0	\$0	\$500	\$0	\$0
04114	Maintenance/Repair	\$9,872	\$0	\$13,250	\$0	\$0	\$0	\$0
04115	Telephone	\$4,169	\$0	\$3,932	\$0	\$0	\$0	\$0
04117	Printing	\$0	\$0	\$0	\$0	\$1,000	\$0	\$0
04118	Computer Hardware	\$0	\$0	\$3,824	\$0	\$0	\$0	\$0
04119	Computer Software	\$0	\$0	\$7,352	\$0	\$0	\$0	\$0
04313	Travel	\$1,275	\$0	\$7,848	\$0	\$7,500	\$0	\$0
04415	Advertising	\$0	\$0	\$0	\$0	\$5,000	\$0	\$0
04416	Professional Fees	\$0	\$0	\$540,202	\$0	\$38,861	\$0	\$0
04428	Pub Safety Svcs-Othr Govt	\$12,492	\$0	\$12,500	\$0	\$0	\$0	\$0
04514	Uniforms & Clothing	\$1,615	\$0	\$48,072	\$0	\$0	\$0	\$0
04585	Operating Supplies	\$19,154	\$0	\$14,777	\$0	\$0	\$0	\$0
04613	Training	\$0	\$0	\$0	\$0	\$2,000	\$0	\$0
Sub Dept : 3414 Totals:		\$179,893	\$0	\$1,897,198	\$0	\$54,861	\$0	\$0
***SubDepartment: 3415 Public Safety Radio System								
04114	Maintenance/Repair	\$842,181	\$1,150,000	\$1,156,910	\$1,238,500	\$800,000	\$0	\$0
04120	Computer Subscriptions	\$0	\$0	\$0	\$55,000	\$55,000	\$0	\$0
04211	Building/Prop Maintenance	\$12,690	\$53,500	\$53,500	\$55,000	\$35,000	\$0	\$0
04214	Utilities	\$49,767	\$55,000	\$61,388	\$58,000	\$58,000	\$0	\$0
04418	Technology Services	\$8,950	\$9,000	\$9,100	\$10,000	\$10,000	\$0	\$0
Sub Dept : 3415 Totals:		\$913,589	\$1,267,500	\$1,280,899	\$1,416,500	\$958,000	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 3410 Fire & Emergency Management								
(Fund 01) ***** Appropriations: *****								
(Fund 01) *****		*****Revenues*****						
91140	Wireless 911 Surcharge	(\$460,481)	(\$450,000)	(\$450,000)	(\$425,000)	(\$460,000)	\$0	\$0
92410	Rental Of Real Property	(\$2,400)	(\$29,950)	(\$29,950)	(\$29,950)	(\$29,950)	\$0	\$0
92421	Lease Payments Collected	(\$14,191)	\$0	\$0	\$0	(\$14,000)	\$0	\$0
92656	Landline 911 Surcharge	(\$75,339)	(\$70,000)	(\$70,000)	(\$68,000)	(\$68,000)	\$0	\$0
92680	Insurance Recoveries	\$0	\$0	(\$1,282)	\$0	\$0	\$0	\$0
92770	Other Unclassified Rev	(\$782)	\$0	\$0	\$0	\$0	\$0	\$0
93305	StAid Fire&Emergency Mgmt	(\$188,735)	(\$180,000)	(\$180,000)	(\$180,000)	(\$188,735)	\$0	\$0
93389	StAid Other Public Safety	(\$1,275)	(\$107,280)	(\$172,413)	(\$45,000)	(\$172,000)	\$0	\$0
93397	StAid Fire&Emergency Mgmt	(\$30,500)	\$0	\$0	\$0	\$0	\$0	\$0
94305	FAid Emerg Mgmt/Disaster	(\$92,178)	(\$45,000)	(\$45,000)	\$0	(\$45,000)	\$0	\$0
943204	Fed Homeland Sec- Fire/EMO	(\$102,029)	\$0	(\$72,126)	\$0	\$0	\$0	\$0
Totals For Department: 3410	Revenue	(\$967,910)	(\$882,230)	(\$1,020,771)	(\$747,950)	(\$977,685)	\$0	\$0
	Expense	\$4,480,243	\$5,253,534	\$7,462,449	\$7,055,156	\$5,504,561	\$0	\$0
	Total	\$3,512,333	\$4,371,304	\$6,441,678	\$6,307,206	\$4,526,876	\$0	\$0

Dog Control

The Jefferson County Dog Control Department provides dog control services to fifteen towns and the City of Watertown under contractual agreements. Seven towns remain independent and are not part of the county contract. The department enforces Article 7 of the New York State Agriculture and Markets Law as well as applicable town and City of Watertown ordinances.

Dog Control staff locate and pick up stray, injured, or abandoned dogs, enforce dog licensing, and issue court appearance tickets for violations. Upon being picked up, the dogs are taken to the County Dog Shelter, where staff are responsible for feeding, watering, cleaning, exercising, and providing both basic and medical care to all dogs housed at the facility. The department investigates dog bites, dangerous dog complaints, and other incidents reported directly or through the Jefferson County 911 center. Dog Control also assists law enforcement when requested, particularly to secure dogs during emergency situations or criminal investigations. A staff member is on call 24 hours a day, seven days a week for services that cannot wait until the next business day.

To help reunite pets with their owners, Dog Control advertises stray dogs upon arrival and facilitates adoptions when dogs remain unclaimed. Public education and outreach are priorities, with staff promoting responsible dog ownership and adoption opportunities through community programs and awareness campaigns.

Dog Control assists Jefferson County Public Health with their Rabies Control Program, including follow-up on bite reports, ten-day confinements, six-month quarantines, and coordinating rabies vaccination clinics throughout the county.

Indicators	2022	2023	2024	2025 (est.)	2026 (est.)
Total Dogs Picked Up	302	378	348	350	350
Calls Responded To	887	728	556	650	700
Total Licensed Dogs	3,394	3,755	3,427	3,500	3,800
Calls Received in Office	1,638	1,579	1,402	1,600	1,600
After Hours Calls	110	100	81	100	100
Appearance Tickets Issued	29	19	18	25	35
Letters Sent Out	421	415	420	415	415
Total Dog Bite Reports	237	146	147	135	150
Total Dogs Adopted	120	192	186	145	165
Total Hours Spent on Rabies Control Program	266	97	116	145	175
Total Vaccinated at Rabies Shelter Clinics	387	664	599	600	600

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 3510 Dog Control								
(Fund 01) ***** Appropriations: *****								
***SubDepartment: 3510 Dog Control								
01100	Personal Services	\$225,427	\$259,832	\$259,832	\$280,980	\$280,980	\$0	\$0
01300	Overtime	\$10,970	\$12,000	\$12,000	\$12,000	\$12,000	\$0	\$0
04102	Office Furnishings	\$392	\$500	\$500	\$600	\$600	\$0	\$0
04110	Office Expense	\$424	\$1,000	\$1,226	\$1,000	\$1,000	\$0	\$0
04111	Trackable Durable Expendables	\$0	\$4,300	\$5,300	\$4,300	\$4,300	\$0	\$0
04112	Memberships & Dues	\$350	\$500	\$500	\$500	\$500	\$0	\$0
04114	Maintenance/Repair	\$6,025	\$8,500	\$8,500	\$2,000	\$2,000	\$0	\$0
04115	Telephone	\$827	\$5,300	\$4,900	\$5,300	\$5,300	\$0	\$0
04116	Postage	\$13	\$575	\$575	\$575	\$575	\$0	\$0
04117	Printing	\$1,015	\$600	\$1,000	\$600	\$600	\$0	\$0
04120	Computer Subscriptions	\$0	\$0	\$0	\$6,500	\$6,500	\$0	\$0
04211	Building/Prop Maintenance	\$4,554	\$10,000	\$10,868	\$10,000	\$10,000	\$0	\$0
04214	Utilities	\$7,568	\$11,000	\$11,000	\$11,000	\$11,000	\$0	\$0
04216	Trash & Waste Removal	\$763	\$1,100	\$1,100	\$1,100	\$1,100	\$0	\$0
043101	Internal Fleet Expense	\$2,204	\$4,500	\$3,500	\$4,500	\$4,500	\$0	\$0
043102	External Fleet Expense	\$0	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0
04311	Gasoline & Oil	\$3,580	\$12,000	\$12,000	\$12,000	\$7,000	\$0	\$0
04313	Travel	\$2,682	\$2,800	\$2,800	\$0	\$0	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$2,000	\$2,000	\$0	\$0
04413	Medical Fees	\$17,352	\$15,000	\$15,035	\$0	\$0	\$0	\$0
04415	Advertising	\$577	\$1,000	\$1,000	\$800	\$800	\$0	\$0
04514	Uniforms & Clothing	\$2,519	\$4,500	\$4,502	\$4,500	\$4,500	\$0	\$0
04517	Canine Medical Expense	\$0	\$0	\$0	\$20,000	\$17,500	\$0	\$0
04518	Canine Supplies/Expenses	\$13,106	\$8,000	\$8,573	\$10,000	\$8,500	\$0	\$0
04585	Operating Supplies	\$0	\$2,000	\$2,000	\$2,000	\$500	\$0	\$0
04613	Training	\$0	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$0
08010	State Retirement	\$21,936	\$38,546	\$38,546	\$41,905	\$41,905	\$0	\$0
08020	Health Benefits	\$53,079	\$56,832	\$56,832	\$73,025	\$63,380	\$0	\$0
08030	Social Security	\$17,454	\$19,877	\$19,877	\$21,495	\$21,495	\$0	\$0
08040	Workers Compensation	\$4,925	\$5,583	\$5,583	\$5,788	\$5,788	\$0	\$0
Sub Dept : 3510 Totals:		\$397,740	\$488,845	\$490,549	\$537,468	\$517,323	\$0	\$0

(Fund 01) ***** Revenues *****

91292	Interdepartmental Service	(\$4,229)	(\$8,000)	(\$8,000)	(\$4,500)	(\$5,000)	\$0	\$0
91550	Dog Pound Fees&Redemption	(\$3,120)	(\$5,000)	(\$5,000)	(\$4,300)	(\$4,300)	\$0	\$0
92268	Dog Control-Other Gvt	(\$383,892)	(\$444,154)	(\$444,154)	(\$444,154)	(\$444,154)	\$0	\$0
92716	Dog Control Donations	(\$6,500)	(\$3,000)	(\$3,000)	\$0	(\$2,500)	\$0	\$0
Totals For Department: 3510	Revenue	(\$397,740)	(\$460,154)	(\$460,154)	(\$452,954)	(\$455,954)	\$0	\$0
	Expense	\$397,740	\$488,845	\$490,549	\$537,468	\$517,323	\$0	\$0
	Total	\$0	\$28,691	\$30,395	\$84,514	\$61,369	\$0	\$0

Code Enforcement

The Department of Code Enforcement and the Director of Code Enforcement were established by Local Law 3 of 2006 to enforce the New York State Uniform Fire Prevention and Building Code in 30 municipalities that chose not to enforce the Code at the local level. County enforcement of the Code is authorized by Local Law No. 16 of 1985. Rules and Regulations for County Administration and Enforcement of the Code were adopted by the Board of Supervisors through Resolution No. 281 of 1986, as amended by Resolution No. 79 of 1993, subsequently by Resolution No. 241 of 2000, and most recently by Resolution No. 271 of 2025.

The department employs Code Enforcement Officers and clerical staff to ensure that new construction and areas of public assembly conform to the State mandated code. Proper enforcement of the Code protects property and encourages quality development that enhances public safety and the economy of the County.

The Code Enforcement Office’s three major program areas are:

- Overseeing existing and new building permit administration (plan review, issuing permits, conducting construction inspections and issuing Certificates of Occupancy)
- Mandated annual and periodic fire inspections for places of public assembly, commercial occupancies, daycare and adult care facilities in the municipalities within the County’s jurisdiction
- Conducting lead paint inspections, dust wipe clearance exams, and managing referrals from Jefferson County Public Health for the Lead Poisoning Prevention Program.

Indicators	2022	2023	2024	2025 (est.)	2026 (est.)
Building Permits Issued	628	681	637	825	825
Certificate of Occupancy Issued	264	302	331	375	375
Fire Inspections	539	581	539	650	650

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 3620 Code Enforcement								
(Fund 01) ***** Appropriations: *****								
***SubDepartment: 3620 Code Enforcement								
01100	Personal Services	\$414,535	\$413,544	\$413,544	\$477,205	\$670,184	\$0	\$0
01110	Temporary	\$13,681	\$14,000	\$13,880	\$14,000	\$14,000	\$0	\$0
01300	Overtime	\$0	\$0	\$0	\$5,500	\$5,500	\$0	\$0
02100	Equipment	\$0	\$0	\$0	\$139,350	\$139,350	\$0	\$0
04102	Office Furnishings	\$0	\$500	\$500	\$0	\$2,000	\$0	\$0
04110	Office Expense	\$495	\$1,000	\$1,250	\$1,900	\$2,520	\$0	\$0
04111	Trackable Durable Expendables	\$0	\$0	\$0	\$0	\$1,800	\$0	\$0
04112	Memberships & Dues	\$360	\$2,130	\$2,360	\$1,300	\$2,800	\$0	\$0
04114	Maintenance/Repair	\$4,690	\$10,227	\$14,127	\$0	\$0	\$0	\$0
04115	Telephone	\$2,775	\$3,500	\$3,500	\$3,500	\$4,868	\$0	\$0
04116	Postage	\$1,324	\$1,750	\$1,750	\$1,750	\$2,350	\$0	\$0
04117	Printing	\$1,214	\$1,300	\$1,300	\$1,300	\$1,300	\$0	\$0
04120	Computer Subscriptions	\$0	\$0	\$0	\$0	\$21,704	\$0	\$0
04210	Building/Property Rental	\$0	\$0	\$0	\$0	\$1,500	\$0	\$0
043101	Internal Fleet Expense	\$332	\$300	\$300	\$300	\$1,300	\$0	\$0
043102	External Fleet Expense	\$8,136	\$0	\$60	\$0	\$0	\$0	\$0
04311	Gasoline & Oil	\$933	\$1,000	\$1,000	\$1,000	\$3,000	\$0	\$0
04312	Automobile Rental	\$3,795	\$4,000	\$4,000	\$4,850	\$4,850	\$0	\$0
04313	Travel	\$23,278	\$25,000	\$25,000	\$1,500	\$4,500	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$0	\$20,000	\$0	\$0
04416	Professional Fees-External	\$150	\$20,000	\$15,530	\$95,000	\$135,000	\$0	\$0
04613	Training	\$2,080	\$4,465	\$4,465	\$4,225	\$7,225	\$0	\$0
04624	Incidental Res/Cint/Inmte	\$0	\$0	\$150	\$150	\$150	\$0	\$0
08010	State Retirement	\$39,905	\$61,350	\$61,350	\$99,950	\$99,950	\$0	\$0
08020	Health Benefits	\$172,169	\$170,656	\$170,656	\$184,698	\$247,743	\$0	\$0
08030	Social Security	\$30,229	\$31,636	\$31,636	\$51,269	\$51,269	\$0	\$0
08040	Workers Compensation	\$9,122	\$8,886	\$8,886	\$13,804	\$13,804	\$0	\$0
Sub Dept : 3620 Totals:		\$729,204	\$775,244	\$775,244	\$1,102,551	\$1,458,667	\$0	\$0
(Fund 01) ***** Revenues*****								
91292	Public Health Svcs Lead Grant	(\$92,186)	(\$108,125)	(\$108,125)	(\$105,000)	(\$754,061)	\$0	\$0
91560	Building Permit Fees	(\$141,478)	(\$125,000)	(\$125,000)	(\$125,000)	(\$175,000)	\$0	\$0
92680	Insurance Recoveries	(\$8,258)	\$0	\$0	\$0	\$0	\$0	\$0
Totals For Department: 3620	Revenue	(\$241,922)	(\$233,125)	(\$233,125)	(\$230,000)	(\$929,061)	\$0	\$0
	Expense	\$729,204	\$775,244	\$775,244	\$1,102,551	\$1,458,667	\$0	\$0
	Total	\$487,281	\$542,119	\$542,119	\$872,551	\$529,606	\$0	\$0

Public Health Service

Divisions: Medical Examiner, Rabies Control Program, Home Health Care Program, Children & Youth with Special Healthcare Needs, Preventative Nursing Programs, Emergency Medical Services Program, Health Promotion, Public Health Preparedness and Response, Health Planning

The Public Health Service provides a comprehensive array of community health care and related services in accordance with NYS Public Health Law and Codes, Rules, and Regulations. The department is overseen by the Director of Public Health who is appointed by the Board of Legislators for a two-year term. The Jefferson County Public Health Service mission is empowering people to prevent illness, promote resiliency, and protect the well-being of all Jefferson County residents and visitors. The agency works in collaboration with local organizations and state agencies to address public health concerns, respond to emergencies, and provide education and resources to support healthy lifestyles and maintain community health in Jefferson County.

Medical Examiner- Perform medico-legal death investigations to determine the manner and cause where circumstances surrounding the event are violent, suspicious, unexpected, or unexplained.

Rabies Control Program- Intervenes with actual or potential human and domestic animal exposures, order confinements or quarantines of animals, tracks specimen submissions; coordinates rabies surveillance information with various entities, administer pre and post exposure vaccinations, offer domestic rabies vaccination clinics, assist annually with wildlife rabies vaccination project, and promotes public education throughout the County.

Home Health Care Program- The Certified Home Health Agency (CHHA) delivers nine professional and paraprofessional disciplines of care to provide acute and rehabilitation services to temporarily or permanently ill and disabled individuals as well as medical supplies, equipment, and appliances suitable for use in the home.

Children and Youth with Special Health Care Needs (CYSHCN) - Provide resources and referrals to families. Enrolls children in the CYSHCN database.

Preventive Nursing Programs- Completes communicable disease investigations, surveillance, data reporting and analysis. Administers child, adult, immigration, and travel immunizations. Provides employee health services for JCPHS employees. Also within the Preventive Services Unit are the following programs and functions:

Diagnostic & Treatment Center (D&TC) provides immunizations against communicable diseases and diagnosis, counseling, treatment, and education for TB and STD/HIV Clinics. Child Find coordinates identification and referral of developmentally at-risk children aged 0-5 to appropriate community services. Childhood Lead Poison Prevention Program (CLPPP) provides screening and follow-up for children aged 9 months to 6 years at risk for lead poisoning.

Health Promotion Program- Conducts comprehensive community health education programs guided by the NYSDOH Prevention Agenda.

Public Health Preparedness/Response- Expands capabilities, resources, and responses of Public Health, local emergency response agencies and the health care system in regard to development of emergency operations plans that meet predicted needs.

Health Planning- Assesses community data, identifies resources, develops agency and community programs, monitors health services and coordinates public health priorities.

Emergency Medical Services (EMS)- Provides education courses for emergency medical personnel in Jefferson County and the tri-county region. Coordinates emergency medical services throughout Jefferson County.

Indicators	2022	2023	2024	2025 (est.)	2026 (est.)
Medical Examiner					
Cases	200	198	178	170	182
Autopsies	102	115	94	86	98
Rabies Control Program					
Animal Vaccinations	839	908	932	927	927
Animal Positives	3	8	14	7	7
Human Exposure Cases	62	106	119	73	73
Investigations Initiated	564	663	702	587	604
Home Health Care Program					
CHHA Visits	12,229	11,577	11,147	13,524	18,032
CHHA Cases	758	792	738	930	1,240
Children and Youth with Special Health Care Needs (CYSHCN)					
Cases	0	26	24	19	22
Preventive Nursing Programs					
D&TC Total Encounters	946	1,113	1,880	1,383	1,485
D&TC Vaccinations	3,104	1,115	1,081	1,000	1,000
Child Find Caseload	81	91	94	95	97
CLPPP Screened	2,624	2,999	2,805	2,500	2,600
Emergency Medical Services Program					
EMS Total Classes	15	18	20	18	17
EMS Total Students	162	206	171	287	200
Health Promotion					
Community Events	32	48	72	75	75
Providers Educated	364	421	229	235	235
People Reached	65,136	61,506	66,668	65,000	65,000

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 4050 Public Health								
(Fund 01) ***** Appropriations: *****								
***SubDepartment: 1185 Medical Examiner								
01100	Personal Services	\$58,663	\$189,804	\$189,804	\$197,021	\$197,021	\$0	\$0
01110	Temporary	\$31,173	\$38,625	\$38,625	\$45,000	\$45,000	\$0	\$0
01300	Overtime	\$28,896	\$28,000	\$28,000	\$32,500	\$32,500	\$0	\$0
04110	Office Expense	\$760	\$1,120	\$1,120	\$950	\$950	\$0	\$0
04112	Memberships & Dues	\$110	\$220	\$220	\$220	\$220	\$0	\$0
04115	Telephone	\$146	\$150	\$150	\$155	\$155	\$0	\$0
04116	Postage	\$64	\$205	\$205	\$205	\$205	\$0	\$0
04117	Printing	\$271	\$555	\$405	\$400	\$400	\$0	\$0
04210	Building/Property Rental	\$1,348	\$1,150	\$1,150	\$1,375	\$1,375	\$0	\$0
04214	Utilities	\$260	\$265	\$265	\$375	\$375	\$0	\$0
04218	Building Security	\$735	\$296	\$946	\$1,050	\$1,050	\$0	\$0
04219	Insurance	\$4,158	\$11,330	\$11,330	\$0	\$0	\$0	\$0
04313	Travel	\$358	\$1,500	\$1,500	\$2,000	\$2,000	\$0	\$0
04413	Medical Fees	\$437,964	\$450,000	\$450,000	\$472,500	\$455,000	\$0	\$0
04414	Supporting Services-Internal	\$0	\$0	\$0	\$4,600	\$4,600	\$0	\$0
04415	Advertising	\$0	\$600	\$600	\$600	\$600	\$0	\$0
04416	Professional Fees	\$0	\$0	\$150	\$150	\$150	\$0	\$0
04418	Technology Services	\$276	\$280	\$280	\$280	\$280	\$0	\$0
04510	Medical Supplies	\$1,255	\$1,400	\$1,400	\$1,450	\$1,450	\$0	\$0
04514	Uniforms & Clothing	\$102	\$500	\$500	\$500	\$500	\$0	\$0
04613	Training	\$100	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0
08010	State Retirement	\$22,380	\$23,611	\$23,611	\$29,383	\$29,383	\$0	\$0
08020	Health Benefits	\$8,475	\$11,358	\$11,358	\$0	\$0	\$0	\$0
08030	Social Security	\$8,946	\$12,176	\$12,176	\$15,072	\$15,072	\$0	\$0
08040	Workers Compensation	\$3,735	\$3,420	\$3,420	\$4,058	\$4,058	\$0	\$0
Sub Dept : 1185 Totals:		\$610,175	\$777,565	\$778,215	\$810,844	\$793,345	\$0	\$0
***SubDepartment: 4010 Public Health Administration								
01100	Personal Services	\$350,747	\$472,481	\$472,481	\$485,197	\$485,197	\$0	\$0
01110	Temporary	\$0	\$0	\$0	\$35,000	\$0	\$0	\$0
01300	Overtime	\$76	\$150	\$150	\$150	\$150	\$0	\$0
04110	Office Expense	\$49	\$50	\$50	\$30	\$30	\$0	\$0
04112	Memberships & Dues	\$4,536	\$4,700	\$4,700	\$4,800	\$4,800	\$0	\$0
04115	Telephone	\$432	\$440	\$440	\$460	\$460	\$0	\$0
04116	Postage	\$10	\$37	\$387	\$100	\$100	\$0	\$0
04117	Printing	\$251	\$245	\$245	\$275	\$275	\$0	\$0
04210	Building/Property Rental	\$25,898	\$22,000	\$22,000	\$26,200	\$26,200	\$0	\$0
04214	Utilities	\$4,989	\$5,150	\$5,150	\$7,125	\$7,125	\$0	\$0
04216	Trash & Waste Removal	\$170	\$190	\$190	\$190	\$190	\$0	\$0
04218	Building Security	\$14,118	\$5,700	\$17,800	\$20,150	\$20,150	\$0	\$0
04219	Insurance	\$3,707	\$3,700	\$3,700	\$4,060	\$4,060	\$0	\$0
04313	Travel	\$511	\$1,000	\$1,000	\$500	\$500	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$500	\$500	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 4050 Public Health								
(Fund 01) ***** Appropriations: *****								
04418	Technology Services	\$829	\$850	\$850	\$850	\$850	\$0	\$0
04613	Training	\$0	\$500	\$150	\$500	\$500	\$0	\$0
08010	State Retirement	\$66,127	\$66,050	\$66,050	\$72,361	\$72,361	\$0	\$0
08020	Health Benefits	\$75,788	\$77,453	\$77,453	\$70,233	\$60,957	\$0	\$0
08030	Social Security	\$25,709	\$34,060	\$34,060	\$37,118	\$37,118	\$0	\$0
08040	Workers Compensation	\$9,854	\$9,567	\$9,567	\$9,994	\$9,994	\$0	\$0
Sub Dept : 4010 Totals:		\$583,801	\$704,323	\$716,423	\$775,793	\$731,516	\$0	\$0
***SubDepartment: 4011 Tuberculosis Program								
04413	Medical Fees	\$285	\$4,000	\$4,000	\$1,000	\$1,000	\$0	\$0
04510	Medical Supplies	\$1,454	\$6,000	\$6,000	\$4,000	\$4,000	\$0	\$0
Sub Dept : 4011 Totals:		\$1,739	\$10,000	\$10,000	\$5,000	\$5,000	\$0	\$0
***SubDepartment: 4012 Sexually Transmitted Diseases								
04116	Postage	\$0	\$10	\$10	\$10	\$10	\$0	\$0
04117	Printing	\$0	\$50	\$50	\$50	\$50	\$0	\$0
04413	Medical Fees	\$64	\$9,000	\$9,000	\$9,000	\$9,000	\$0	\$0
04510	Medical Supplies	\$7,950	\$7,500	\$8,302	\$9,000	\$9,000	\$0	\$0
Sub Dept : 4012 Totals:		\$8,014	\$16,560	\$17,362	\$18,060	\$18,060	\$0	\$0
***SubDepartment: 4042 Rabies Control								
01110	Temporary	\$2,123	\$2,400	\$2,400	\$3,000	\$3,000	\$0	\$0
01300	Overtime	\$32	\$850	\$850	\$250	\$250	\$0	\$0
04110	Office Expense	\$29	\$50	\$50	\$50	\$50	\$0	\$0
04115	Telephone	\$73	\$75	\$75	\$80	\$80	\$0	\$0
04116	Postage	\$3,937	\$4,250	\$4,250	\$4,900	\$4,900	\$0	\$0
04313	Travel	\$235	\$500	\$500	\$500	\$500	\$0	\$0
04413	Medical Fees	\$96,878	\$95,000	\$95,000	\$105,000	\$105,000	\$0	\$0
04414	Supporting Services-Internal	\$4,229	\$8,000	\$8,000	\$5,000	\$5,000	\$0	\$0
04416	Professional Fees	\$0	\$1,000	\$1,000	\$4,000	\$4,000	\$0	\$0
04418	Technology Services	\$139	\$140	\$140	\$140	\$140	\$0	\$0
04430	Vaccines	\$23,233	\$30,000	\$30,000	\$40,000	\$35,000	\$0	\$0
04510	Medical Supplies	\$790	\$2,100	\$2,747	\$3,000	\$3,000	\$0	\$0
08030	Social Security	\$165	\$0	\$0	\$0	\$0	\$0	\$0
Sub Dept : 4042 Totals:		\$131,862	\$144,365	\$145,012	\$165,920	\$160,920	\$0	\$0
***SubDepartment: 4046 Physically Handicapped Program								
04110	Office Expense	\$67	\$0	\$0	\$0	\$0	\$0	\$0
04115	Telephone	\$73	\$0	\$44	\$0	\$0	\$0	\$0
04116	Postage	\$237	\$0	\$0	\$0	\$0	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 4050 Public Health								
(Fund 01) ***** Appropriations: *****								
04117	Printing	\$122	\$0	\$7	\$0	\$0	\$0	\$0
04210	Building/Property Rental	\$1,028	\$0	\$0	\$0	\$0	\$0	\$0
04214	Utilities	\$198	\$0	\$0	\$0	\$0	\$0	\$0
04218	Building Security	\$560	\$0	\$0	\$0	\$0	\$0	\$0
04313	Travel	\$581	\$0	\$0	\$0	\$0	\$0	\$0
04415	Advertising	\$312	\$0	\$0	\$0	\$0	\$0	\$0
04416	Professional Fees	\$1,080	\$0	\$0	\$0	\$0	\$0	\$0
04418	Technology Services	\$139	\$0	\$0	\$0	\$0	\$0	\$0
Sub Dept : 4046 Totals:		\$4,397	\$0	\$51	\$0	\$0	\$0	\$0
***SubDepartment: 4050 Home Health Nursing								
01100	Personal Services	\$1,978,145	\$2,448,947	\$2,448,947	\$2,880,723	\$2,843,422	\$0	\$0
01110	Temporary	\$122,639	\$172,367	\$172,367	\$100,000	\$75,000	\$0	\$0
01300	Overtime	\$32,065	\$40,000	\$45,000	\$40,000	\$40,000	\$0	\$0
02401	Automotive Equipment	\$0	\$0	\$0	\$40,000	\$40,000	\$0	\$0
04110	Office Expense	\$4,709	\$6,750	\$6,806	\$5,600	\$5,600	\$0	\$0
04112	Memberships & Dues	\$8,542	\$9,270	\$10,570	\$12,655	\$12,655	\$0	\$0
04113	Equipment Rental	\$0	\$18,000	\$14,000	\$0	\$0	\$0	\$0
04114	Maintenance/Repair	\$157,309	\$179,345	\$178,045	\$0	\$0	\$0	\$0
04115	Telephone	\$26,506	\$28,100	\$28,100	\$12,560	\$12,560	\$0	\$0
04116	Postage	\$957	\$925	\$1,425	\$1,275	\$1,275	\$0	\$0
04117	Printing	\$6,626	\$8,455	\$8,455	\$9,800	\$9,800	\$0	\$0
04118	Computer Hardware	\$0	\$500	\$4,500	\$850	\$850	\$0	\$0
04119	Computer Software	\$0	\$90,000	\$90,000	\$0	\$0	\$0	\$0
04120	Computer Subscriptions	\$0	\$0	\$0	\$112,000	\$112,000	\$0	\$0
04210	Building/Property Rental	\$70,359	\$59,300	\$59,300	\$71,100	\$71,100	\$0	\$0
04211	Building/Prop Maintenance	\$606	\$1,150	\$1,275	\$1,200	\$1,200	\$0	\$0
04214	Utilities	\$13,553	\$13,415	\$13,415	\$19,350	\$19,350	\$0	\$0
04216	Trash & Waste Removal	\$637	\$750	\$750	\$700	\$700	\$0	\$0
04218	Building Security	\$38,354	\$15,480	\$48,280	\$54,700	\$54,700	\$0	\$0
04219	Insurance	\$18,019	\$18,800	\$20,406	\$0	\$0	\$0	\$0
04313	Travel	\$118,600	\$138,000	\$136,500	\$5,400	\$5,400	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$140,000	\$140,000	\$0	\$0
04409	Accounting & Audit Fees	\$15,511	\$16,000	\$16,000	\$16,500	\$16,500	\$0	\$0
04413	Medical Fees	\$0	\$10,000	\$10,000	\$15,000	\$10,000	\$0	\$0
04414	Supporting Services-Internal	\$0	\$16,500	\$9,394	\$19,800	\$19,800	\$0	\$0
04415	Advertising	\$2,439	\$14,000	\$14,000	\$14,500	\$12,500	\$0	\$0
04416	Professional Fees	\$77,234	\$150,000	\$150,000	\$133,500	\$133,500	\$0	\$0
04418	Technology Services	\$6,495	\$6,500	\$6,500	\$6,500	\$6,500	\$0	\$0
04509	Medical Expenses	\$1,229	\$3,000	\$3,271	\$3,000	\$3,000	\$0	\$0
04510	Medical Supplies	\$73,130	\$100,000	\$107,090	\$100,000	\$86,000	\$0	\$0
04513	Household Supplies/Repair	\$441	\$615	\$615	\$300	\$300	\$0	\$0
04514	Uniforms & Clothing	\$2,311	\$8,000	\$8,000	\$12,000	\$12,000	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 4050 Public Health								
(Fund 01) ***** Appropriations: *****								
04515	Professional Food Expense	\$463	\$0	\$1,500	\$1,500	\$1,500	\$0	\$0
04585	Operating Supplies	\$4,678	\$2,500	\$3,000	\$2,500	\$2,500	\$0	\$0
04601	State Charges Admin	\$5,974	\$12,700	\$12,700	\$7,500	\$7,500	\$0	\$0
04613	Training	\$1,227	\$7,500	\$7,500	\$7,500	\$7,500	\$0	\$0
08010	State Retirement	\$229,986	\$363,304	\$363,304	\$423,853	\$423,853	\$0	\$0
08020	Health Benefits	\$464,553	\$492,788	\$492,788	\$605,400	\$525,440	\$0	\$0
08030	Social Security	\$155,550	\$187,344	\$187,344	\$217,415	\$217,415	\$0	\$0
08040	Workers Compensation	\$56,488	\$52,621	\$52,621	\$58,539	\$58,539	\$0	\$0
Sub Dept : 4050 Totals:		\$3,695,335	\$4,692,926	\$4,733,769	\$5,153,220	\$4,989,960	\$0	\$0
***SubDepartment: 4051 Preventive Services								
01100	Personal Services	\$847,833	\$1,067,738	\$1,062,991	\$1,185,947	\$1,189,138	\$0	\$0
01110	Temporary	\$14,885	\$14,800	\$42,800	\$20,000	\$20,000	\$0	\$0
01300	Overtime	\$22,207	\$25,000	\$25,000	\$25,000	\$25,000	\$0	\$0
02100	Equipment	\$100,138	\$0	\$0	\$0	\$0	\$0	\$0
02401	Automotive Equipment	\$40,148	\$0	\$0	\$0	\$0	\$0	\$0
04102	Office Furnishings	\$12,026	\$2,000	\$17,000	\$17,000	\$0	\$0	\$0
04110	Office Expense	\$3,846	\$6,550	\$6,550	\$5,550	\$5,550	\$0	\$0
04111	Trackable Durable Expendables	\$0	\$1,000	\$9,000	\$9,000	\$9,000	\$0	\$0
04112	Memberships & Dues	\$530	\$550	\$550	\$550	\$550	\$0	\$0
04114	Maintenance/Repair	\$23,617	\$31,000	\$30,917	\$0	\$0	\$0	\$0
04115	Telephone	\$3,254	\$3,765	\$3,622	\$1,950	\$1,950	\$0	\$0
04116	Postage	\$411	\$1,300	\$1,300	\$840	\$840	\$0	\$0
04117	Printing	\$2,184	\$2,500	\$2,605	\$2,800	\$2,800	\$0	\$0
04118	Computer Hardware	\$0	\$1,000	\$1,000	\$0	\$0	\$0	\$0
04119	Computer Software	\$939	\$4,500	\$4,500	\$0	\$0	\$0	\$0
04120	Computer Subscriptions	\$0	\$0	\$0	\$31,500	\$31,500	\$0	\$0
04210	Building/Property Rental	\$34,790	\$31,900	\$31,900	\$39,500	\$39,500	\$0	\$0
04214	Utilities	\$6,702	\$7,550	\$7,550	\$11,200	\$11,200	\$0	\$0
04216	Trash & Waste Removal	\$712	\$950	\$950	\$750	\$750	\$0	\$0
04218	Building Security	\$18,965	\$8,340	\$26,540	\$30,500	\$30,500	\$0	\$0
04219	Insurance	\$0	\$1,225	\$1,225	\$0	\$0	\$0	\$0
043101	Internal Fleet Expense	\$25	\$100	\$500	\$500	\$500	\$0	\$0
043102	External Fleet Expense	\$0	\$100	\$100	\$500	\$500	\$0	\$0
04311	Gasoline & Oil	\$333	\$500	\$500	\$500	\$500	\$0	\$0
04313	Travel	\$4,648	\$9,500	\$9,500	\$6,500	\$6,500	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$3,000	\$3,000	\$0	\$0
04415	Advertising	\$13,436	\$10,000	\$17,611	\$25,000	\$25,000	\$0	\$0
04416	Professional Fees	\$35,045	\$25,000	\$25,000	\$298,530	\$298,530	\$0	\$0
04418	Technology Services	\$1,797	\$2,500	\$2,650	\$2,650	\$2,650	\$0	\$0
04430	Vaccines	\$91,373	\$65,000	\$74,900	\$65,000	\$65,000	\$0	\$0
04509	Medical Expenses	\$225	\$3,000	\$3,125	\$3,000	\$3,000	\$0	\$0
04510	Medical Supplies	\$10,684	\$6,000	\$6,815	\$6,000	\$6,000	\$0	\$0
04514	Uniforms & Clothing	\$614	\$2,500	\$2,500	\$2,500	\$2,500	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 4050 Public Health								
(Fund 01) ***** Appropriations: *****								
04515	Professional Food Expense	\$1,116	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$0
04585	Operating Supplies	\$2,593	\$1,200	\$15,103	\$1,200	\$1,200	\$0	\$0
04613	Training	\$2,035	\$12,500	\$12,500	\$12,500	\$12,500	\$0	\$0
08010	State Retirement	\$93,702	\$158,400	\$155,094	\$176,869	\$176,869	\$0	\$0
08020	Health Benefits	\$142,499	\$184,524	\$173,524	\$187,427	\$162,672	\$0	\$0
08030	Social Security	\$65,356	\$81,682	\$81,682	\$90,725	\$90,725	\$0	\$0
08040	Workers Compensation	\$19,540	\$22,943	\$22,943	\$24,428	\$24,428	\$0	\$0
Sub Dept : 4051 Totals:		\$1,618,209	\$1,798,617	\$1,881,548	\$2,290,416	\$2,251,852	\$0	\$0
***SubDepartment: 4055 Child Lead Poison Prevention P								
01100	Personal Services	\$0	\$0	\$33,360	\$63,190	\$63,190	\$0	\$0
04110	Office Expense	\$249	\$250	\$250	\$500	\$500	\$0	\$0
04115	Telephone	\$73	\$80	\$80	\$80	\$80	\$0	\$0
04116	Postage	\$533	\$600	\$600	\$4,000	\$4,000	\$0	\$0
04117	Printing	\$118	\$330	\$330	\$1,000	\$1,000	\$0	\$0
04210	Building/Property Rental	\$1,028	\$880	\$880	\$1,055	\$2,555	\$0	\$0
04214	Utilities	\$198	\$205	\$205	\$290	\$290	\$0	\$0
04218	Building Security	\$560	\$226	\$726	\$800	\$800	\$0	\$0
04313	Travel	\$3,690	\$4,000	\$6,670	\$3,000	\$3,000	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$1,000	\$1,000	\$0	\$0
04413	Medical Fees	\$0	\$50	\$50	\$50	\$50	\$0	\$0
04414	Supporting Services-Internal	\$92,186	\$108,125	\$108,125	\$866,000	\$754,061	\$0	\$0
04415	Advertising	\$5,485	\$12,645	\$12,645	\$12,595	\$12,595	\$0	\$0
04416	Professional Fees	\$16,454	\$362,000	\$1,136,710	\$357,400	\$357,400	\$0	\$0
04585	Operating Supplies	\$7,155	\$10,000	\$13,949	\$10,000	\$10,000	\$0	\$0
04613	Training	\$540	\$1,000	\$5,000	\$2,500	\$2,500	\$0	\$0
08010	State Retirement	\$0	\$0	\$8,655	\$9,424	\$9,424	\$0	\$0
08020	Health Benefits	\$0	\$0	\$25,935	\$0	\$0	\$0	\$0
08030	Social Security	\$0	\$0	\$4,465	\$4,834	\$4,834	\$0	\$0
08040	Workers Compensation	\$0	\$0	\$1,255	\$1,302	\$1,302	\$0	\$0
Sub Dept : 4055 Totals:		\$128,269	\$500,391	\$1,359,890	\$1,339,020	\$1,228,581	\$0	\$0
***SubDepartment: 4057 Emergency Medical Services								
01100	Personal Services	\$144,325	\$145,832	\$145,832	\$162,547	\$162,547	\$0	\$0
01110	Temporary	\$0	\$27,996	\$62,996	\$70,000	\$62,000	\$0	\$0
04110	Office Expense	\$219	\$725	\$725	\$725	\$725	\$0	\$0
04112	Memberships & Dues	\$0	\$0	\$100	\$100	\$100	\$0	\$0
04114	Maintenance/Repair	\$0	\$17,000	\$16,496	\$17,500	\$17,500	\$0	\$0
04115	Telephone	\$146	\$150	\$150	\$155	\$155	\$0	\$0
04116	Postage	\$55	\$125	\$125	\$135	\$135	\$0	\$0
04117	Printing	\$1,727	\$3,800	\$3,700	\$2,500	\$2,500	\$0	\$0
04118	Computer Hardware	\$1,598	\$0	\$0	\$0	\$0	\$0	\$0
04210	Building/Property Rental	\$1,348	\$1,150	\$1,150	\$1,375	\$1,375	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 4050 Public Health								
(Fund 01) ***** Appropriations: *****								
04214	Utilities	\$260	\$275	\$275	\$390	\$390	\$0	\$0
04216	Trash & Waste Removal	\$8	\$15	\$15	\$10	\$10	\$0	\$0
04218	Building Security	\$735	\$302	\$952	\$1,050	\$1,050	\$0	\$0
04219	Insurance	\$5,544	\$5,775	\$6,279	\$0	\$0	\$0	\$0
04313	Travel	\$708	\$1,250	\$1,250	\$750	\$750	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$500	\$500	\$0	\$0
04414	Supporting Services-Internal	\$0	\$0	\$0	\$6,075	\$6,075	\$0	\$0
04415	Advertising	\$2,621	\$12,000	\$4,000	\$3,000	\$3,000	\$0	\$0
04416	Professional Fees	\$101,580	\$175,000	\$186,000	\$475,000	\$475,000	\$0	\$0
04418	Technology Services	\$415	\$425	\$425	\$425	\$425	\$0	\$0
04510	Medical Supplies	\$1,326	\$4,500	\$5,500	\$4,500	\$4,500	\$0	\$0
04514	Uniforms & Clothing	\$0	\$0	\$0	\$3,900	\$3,900	\$0	\$0
04515	Professional Food Expense	\$247	\$600	\$600	\$600	\$600	\$0	\$0
04585	Operating Supplies	\$0	\$1,500	\$1,625	\$1,500	\$1,500	\$0	\$0
04613	Training	\$0	\$500	\$500	\$500	\$500	\$0	\$0
04650	EMS JCC Tuition	\$59,339	\$0	\$0	\$0	\$0	\$0	\$0
04651	EMS Training	\$71,308	\$70,500	\$71,065	\$75,500	\$75,500	\$0	\$0
08010	State Retirement	\$7,539	\$21,634	\$21,634	\$24,242	\$24,242	\$0	\$0
08030	Social Security	\$10,962	\$11,156	\$11,156	\$12,435	\$12,435	\$0	\$0
08040	Workers Compensation	\$3,188	\$3,134	\$3,134	\$3,348	\$3,348	\$0	\$0
Sub Dept : 4057 Totals:		\$415,197	\$505,344	\$545,684	\$868,762	\$860,762	\$0	\$0
***SubDepartment: 4058 Preparedness/Response Grant								
01100	Personal Services	\$90,245	\$88,962	\$88,962	\$100,090	\$100,090	\$0	\$0
01300	Overtime	\$0	\$0	\$100	\$125	\$125	\$0	\$0
04110	Office Expense	\$29	\$50	\$50	\$50	\$50	\$0	\$0
04115	Telephone	\$2,217	\$2,575	\$775	\$60	\$60	\$0	\$0
04116	Postage	\$0	\$10	\$10	\$10	\$10	\$0	\$0
04117	Printing	\$29	\$30	\$30	\$30	\$30	\$0	\$0
04119	Computer Software	\$591	\$0	\$0	\$0	\$0	\$0	\$0
04313	Travel	\$2,821	\$4,059	\$5,859	\$3,500	\$3,500	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$500	\$500	\$0	\$0
04415	Advertising	\$0	\$500	\$400	\$500	\$500	\$0	\$0
04416	Professional Fees	\$0	\$4,950	\$4,950	\$4,950	\$4,950	\$0	\$0
04418	Technology Services	\$139	\$145	\$145	\$145	\$145	\$0	\$0
04613	Training	\$1,500	\$750	\$750	\$750	\$750	\$0	\$0
08010	State Retirement	\$14,470	\$13,198	\$13,198	\$14,927	\$14,927	\$0	\$0
08020	Health Benefits	\$14,617	\$11,358	\$22,358	\$34,309	\$29,778	\$0	\$0
08030	Social Security	\$6,668	\$6,806	\$6,806	\$7,657	\$7,657	\$0	\$0
08040	Workers Compensation	\$2,060	\$1,912	\$1,912	\$2,062	\$2,062	\$0	\$0
Sub Dept : 4058 Totals:		\$135,386	\$135,305	\$146,305	\$169,665	\$165,133	\$0	\$0
***SubDepartment: 4060 Children's Services								

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 4050 Public Health								
(Fund 01) ***** Appropriations: *****								
01100	Personal Services	\$133,763	\$0	\$1,747	\$0	\$0	\$0	\$0
04110	Office Expense	\$29	\$0	\$0	\$75	\$75	\$0	\$0
04115	Telephone	\$286	\$0	\$98	\$80	\$80	\$0	\$0
04116	Postage	\$0	\$0	\$0	\$300	\$300	\$0	\$0
04117	Printing	\$10	\$0	\$0	\$150	\$150	\$0	\$0
04210	Building/Property Rental	\$3,140	\$0	\$0	\$1,050	\$1,050	\$0	\$0
04214	Utilities	\$605	\$0	\$0	\$290	\$290	\$0	\$0
04218	Building Security	\$1,712	\$0	\$0	\$800	\$800	\$0	\$0
04313	Travel	\$247	\$0	\$0	\$2,450	\$2,450	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$2,650	\$2,650	\$0	\$0
04415	Advertising	\$0	\$0	\$0	\$20,400	\$20,400	\$0	\$0
04416	Professional Fees	\$0	\$0	\$0	\$20,000	\$20,000	\$0	\$0
04418	Technology Services	\$691	\$0	\$0	\$140	\$140	\$0	\$0
04515	Professional Food Expense	\$0	\$0	\$0	\$1,000	\$1,000	\$0	\$0
04585	Operating Supplies	\$0	\$0	\$0	\$17,723	\$17,723	\$0	\$0
04613	Training	\$60	\$0	\$0	\$7,125	\$7,125	\$0	\$0
08010	State Retirement	\$11,971	\$0	\$3,306	\$0	\$0	\$0	\$0
08020	Health Benefits	\$28,494	\$0	\$0	\$0	\$0	\$0	\$0
08030	Social Security	\$9,848	\$0	\$0	\$0	\$0	\$0	\$0
08040	Workers Compensation	\$3,078	\$0	\$0	\$0	\$0	\$0	\$0
Sub Dept : 4060 Totals:		\$193,934	\$0	\$5,151	\$74,233	\$74,233	\$0	\$0

(Fund 01) ***** Revenues*****								
91225	Medical Examiner Fees	(\$6)	(\$4,500)	(\$4,500)	(\$4,500)	(\$4,500)	\$0	\$0
91292	Interdepartmental Service	(\$49,582)	(\$42,051)	(\$42,051)	(\$42,051)	(\$155,011)	\$0	\$0
91601	PH-Clinical Fees	(\$88,624)	(\$61,794)	(\$61,794)	(\$88,450)	(\$88,450)	\$0	\$0
91610	Home Nursing Charges	(\$1,712,043)	(\$3,636,231)	(\$3,636,231)	(\$3,805,216)	(\$3,805,216)	\$0	\$0
91610D	Home Nursing/Defer	\$23,871	\$0	\$0	\$0	\$0	\$0	\$0
91689	Other Health Dept Income	(\$58,729)	(\$175,000)	(\$221,000)	(\$175,000)	(\$175,000)	\$0	\$0
916891	EMS-Exams St Reimb	(\$66,640)	(\$52,300)	(\$52,300)	(\$59,400)	(\$59,400)	\$0	\$0
916892	EMS-Course Tuition	(\$23,510)	(\$25,340)	(\$25,340)	(\$25,340)	(\$25,340)	\$0	\$0
916894	EMS-JCC Revenue	(\$62,024)	\$0	\$0	\$0	\$0	\$0	\$0
92705	Gifts & Donations	(\$8,277)	(\$8,750)	(\$9,250)	(\$8,750)	(\$8,750)	\$0	\$0
93401	State Aid Public Health	(\$1,124,285)	(\$1,139,449)	(\$1,162,735)	(\$1,302,283)	(\$1,302,283)	\$0	\$0
93452	StAid PH Other (Grants)	(\$324,308)	(\$727,552)	(\$1,701,742)	(\$1,982,926)	(\$1,884,307)	\$0	\$0
93488	State Aid Other Health	(\$11,303)	\$0	\$0	\$0	\$0	\$0	\$0
94451	Fed Aid Early Intervention	(\$11,171)	(\$11,000)	(\$11,000)	(\$20,939)	(\$20,939)	\$0	\$0
94489	Fed Aid Other Health	(\$591,102)	(\$314,078)	(\$314,078)	(\$738,348)	(\$738,348)	\$0	\$0
Totals For Department: 4050	Revenue	(\$4,107,734)	(\$6,198,045)	(\$7,242,021)	(\$8,253,203)	(\$8,267,544)	\$0	\$0
	Expense	\$7,526,318	\$9,285,396	\$10,339,410	\$11,670,933	\$11,279,361	\$0	\$0
	Total	\$3,418,584	\$3,087,351	\$3,097,389	\$3,417,730	\$3,011,817	\$0	\$0

Community Services

The Community Services Board was established by the Jefferson County Board of Supervisors as authorized by Sections 41.05 and 41.07 of the New York State Mental Hygiene Law. This law allows the County to receive State Aid by establishing a Community Services Office and Community Services Board to oversee and coordinate local mental hygiene services.

The Community Services Board is responsible for the planning, oversight, and coordination of services in the three primary mental hygiene areas of mental health, developmental disabilities, and substance abuse. Services may be provided directly by the County or through contracts with not-for-profit agencies. Jefferson County has traditionally partnered with several community-based organizations to deliver these essential programs and supports.

In addition to its core mental hygiene responsibilities, the Community Services Board oversees the County's Preschool Program for Children with Disabilities and the Early Intervention Program for infants and toddlers with disabilities or developmental delays. For the Preschool Program, the County contracts for transportation and preschool services, participates in Committee on Preschool Special Education meetings, and maintains records of itinerant service providers. For the Early Intervention Program, the office provides initial and ongoing service coordination to families seeking services, and contracts with qualified providers for assessment, evaluation, and intervention services.

Through these responsibilities, the Community Services Board plays a vital role in promoting a comprehensive, coordinated, and fiscally responsible system of care that supports the mental health, developmental, and substance use needs of Jefferson County residents.

Indicators	2022	2023	2024	2025 (est.)	2026 (est.)
Early Intervention	15,000	16,500	18,500	19,055	19,055
Preschool Special Education	58,400	70,000	77,000	80,080	80,080

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 4310 Mental Health Services								
(Fund 01) ***** Appropriations: *****								
***SubDepartment: 2960 Preschool Services								
04401	Tuition-Handicapped Child	\$5,288,568	\$6,253,158	\$6,243,342	\$10,003,806	\$6,900,000	\$0	\$0
04402	Transport-Handicap Child	\$836,772	\$975,000	\$975,000	\$1,539,600	\$1,200,000	\$0	\$0
Sub Dept : 2960 Totals:		\$6,125,340	\$7,228,158	\$7,218,342	\$11,543,406	\$8,100,000	\$0	\$0
***SubDepartment: 4310 Mental Health Administration								
01100	Personal Services	\$295,308	\$299,526	\$299,526	\$333,576	\$333,576	\$0	\$0
04110	Office Expense	\$1,648	\$3,500	\$3,579	\$3,500	\$3,500	\$0	\$0
04112	Memberships & Dues	\$4,147	\$4,500	\$4,500	\$4,600	\$4,600	\$0	\$0
04114	Maintenance/Repair	\$0	\$0	\$165	\$200	\$200	\$0	\$0
04115	Telephone	\$1,189	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$0
04116	Postage	\$1,197	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$0
04117	Printing	\$832	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$0
04313	Travel	\$4,866	\$6,000	\$6,000	\$4,000	\$4,000	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$2,000	\$2,000	\$0	\$0
04415	Advertising	\$1,610	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$0
04416	Professional Fees	\$7,300	\$15,000	\$315,000	\$45,000	\$45,000	\$0	\$0
04613	Training	\$669	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$0
04713	Contracted Mental Health Admin	\$100,000	\$0	\$0	\$0	\$0	\$0	\$0
04732	Children's Home-Jeff.Co.	\$783,782	\$719,629	\$740,065	\$754,496	\$754,496	\$0	\$0
08010	State Retirement	\$39,347	\$44,435	\$44,435	\$49,749	\$49,749	\$0	\$0
08020	Health Benefits	\$41,200	\$44,406	\$44,406	\$47,462	\$41,194	\$0	\$0
08030	Social Security	\$21,726	\$22,914	\$22,914	\$25,519	\$25,519	\$0	\$0
08040	Workers Compensation	\$6,393	\$6,436	\$6,436	\$6,871	\$6,871	\$0	\$0
Sub Dept : 4310 Totals:		\$1,311,213	\$1,175,346	\$1,496,026	\$1,285,973	\$1,279,704	\$0	\$0
***SubDepartment: 4311 Early Intervention Program								
01100	Personal Services	\$257,860	\$284,232	\$284,232	\$328,665	\$328,665	\$0	\$0
04102	Office Furnishings	\$1,165	\$1,500	\$1,275	\$1,500	\$1,500	\$0	\$0
04110	Office Expense	\$1,724	\$2,860	\$3,226	\$2,860	\$2,860	\$0	\$0
04112	Memberships & Dues	\$0	\$250	\$250	\$250	\$250	\$0	\$0
04115	Telephone	\$59	\$575	\$575	\$575	\$575	\$0	\$0
04116	Postage	\$2,957	\$3,300	\$3,300	\$3,300	\$3,300	\$0	\$0
04117	Printing	\$997	\$2,100	\$2,100	\$2,100	\$2,100	\$0	\$0
04120	Computer Subscriptions	\$0	\$0	\$3,890	\$4,000	\$4,000	\$0	\$0
04313	Travel	\$6,506	\$8,250	\$8,250	\$3,250	\$3,250	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$5,000	\$5,000	\$0	\$0
04415	Advertising	\$0	\$200	\$200	\$200	\$200	\$0	\$0
04416	Professional Fees	\$361	\$0	\$0	\$800	\$800	\$0	\$0
04605	Day Care/Respite Care	\$0	\$2,546	\$2,546	\$2,546	\$2,546	\$0	\$0
04613	Training	\$1,074	\$1,375	\$1,600	\$1,375	\$1,375	\$0	\$0
08010	State Retirement	\$35,766	\$42,166	\$42,166	\$49,016	\$49,016	\$0	\$0
08020	Health Benefits	\$40,558	\$95,284	\$95,284	\$98,118	\$85,159	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 4310 Mental Health Services								
(Fund 01) ***** Appropriations: *****								
08030	Social Security	\$18,976	\$21,744	\$21,744	\$25,143	\$25,143	\$0	\$0
08040	Workers Compensation	\$6,903	\$6,107	\$6,107	\$6,770	\$6,770	\$0	\$0
Sub Dept : 4311 Totals:		\$374,904	\$472,489	\$476,745	\$535,468	\$522,509	\$0	\$0
***SubDepartment: 4312 Preschool Program								
01100	Personal Services	\$57,841	\$58,732	\$58,732	\$104,022	\$65,329	\$0	\$0
04110	Office Expense	\$286	\$1,350	\$1,796	\$1,350	\$1,350	\$0	\$0
04114	Maintenance/Repair	\$19,332	\$61,496	\$61,496	\$0	\$0	\$0	\$0
04115	Telephone	\$39	\$200	\$200	\$200	\$200	\$0	\$0
04116	Postage	\$312	\$520	\$520	\$500	\$500	\$0	\$0
04117	Printing	\$507	\$1,000	\$1,000	\$750	\$750	\$0	\$0
04120	Computer Subscriptions	\$0	\$0	\$0	\$57,496	\$57,496	\$0	\$0
04313	Travel	\$0	\$1,900	\$1,900	\$1,000	\$1,000	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$500	\$500	\$0	\$0
04416	Professional Fees-External	\$12,588	\$0	\$26,816	\$25,000	\$45,000	\$0	\$0
08010	State Retirement	\$8,005	\$8,713	\$8,713	\$9,743	\$9,743	\$0	\$0
08020	Health Benefits	\$14,368	\$15,781	\$15,781	\$17,155	\$14,889	\$0	\$0
08030	Social Security	\$4,192	\$4,493	\$4,493	\$4,998	\$4,998	\$0	\$0
08040	Workers Compensation	\$1,339	\$1,262	\$1,262	\$1,346	\$1,346	\$0	\$0
Sub Dept : 4312 Totals:		\$118,812	\$155,447	\$182,709	\$224,060	\$203,100	\$0	\$0
***SubDepartment: 4320 Mental Health Programs								
04414	Supporting Services-Internal	\$164,082	\$0	\$176,175	\$177,457	\$177,457	\$0	\$0
04702	THRIVE formerly Credo 7/1/24	\$2,438,031	\$3,195,239	\$4,162,718	\$3,884,033	\$3,884,033	\$0	\$0
04703	Substance Abuse Council/PIVOT	\$1,615,953	\$1,470,729	\$1,844,473	\$1,707,566	\$1,707,566	\$0	\$0
04707	CMHC Outpatient	\$100,983	\$100,073	\$101,286	\$92,143	\$92,143	\$0	\$0
04708	NRCIL FSS RIV	\$379,497	\$340,154	\$350,261	\$356,844	\$356,844	\$0	\$0
04709	River Hospital	\$34,945	\$34,945	\$34,945	\$34,945	\$34,945	\$0	\$0
04711	Carthage Area Hospital	\$59,269	\$58,033	\$59,681	\$60,845	\$60,845	\$0	\$0
04712	Contracted Mental Health Prog	\$50,000	\$320,148	\$1,104,332	\$201,179	\$342,326	\$0	\$0
04714	THRIVE formerly NCTLS 7/1/24	\$798,121	\$0	\$0	\$0	\$0	\$0	\$0
04718	JRC Employment	\$330,789	\$345,546	\$353,123	\$359,562	\$359,562	\$0	\$0
04720	Mobile Crisis - Jeff/Lewis	\$0	\$0	\$740,000	\$324,435	\$324,435	\$0	\$0
04721	Mental Health Assn	\$439,397	\$370,699	\$376,831	\$383,183	\$383,183	\$0	\$0
04728	Samaritan Medical Center	\$91,073	\$89,174	\$91,706	\$93,494	\$93,494	\$0	\$0
04732	Children's Home-Jeff.Co.	\$1,065,737	\$854,163	\$947,240	\$709,004	\$709,004	\$0	\$0
04735	Veterans Peer Support	\$200,000	\$144,300	\$398,662	\$0	\$202,520	\$0	\$0
Sub Dept : 4320 Totals:		\$7,767,877	\$7,323,203	\$10,741,433	\$8,384,690	\$8,728,357	\$0	\$0
***SubDepartment: 4321 Mental Health Programs - Alcohol								

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 4310 Mental Health Services								
(Fund 01) ***** Appropriations: *****								
04703	Substance Abuse Council	\$25,900	\$25,900	\$25,900	\$20,722	\$20,722	\$0	\$0
Sub Dept : 4321 Totals:		\$25,900	\$25,900	\$25,900	\$20,722	\$20,722	\$0	\$0
***SubDepartment: 4340 Early Intervention Services								
04401	Tuition-Handicapped Child	\$309,265	\$436,206	\$432,316	\$0	\$350,000	\$0	\$0
04402	Transport-Handicap Child	\$27,490	\$30,015	\$30,015	\$30,015	\$22,000	\$0	\$0
Sub Dept : 4340 Totals:		\$336,755	\$466,221	\$462,331	\$30,015	\$372,000	\$0	\$0
***SubDepartment: 4390 Mental Health - Court Commitme								
04413	Medical Fees	\$1,701,264	\$250,000	\$250,000	\$250,000	\$300,000	\$0	\$0
Sub Dept : 4390 Totals:		\$1,701,264	\$250,000	\$250,000	\$250,000	\$300,000	\$0	\$0
(Fund 01) ***** Revenues*****								
92280	Health Services for Other Govt	\$0	\$0	(\$370,000)	\$0	\$0	\$0	\$0
92312	Medicaid Allocation-C.S.	(\$120,103)	(\$125,000)	(\$125,000)	(\$125,000)	(\$125,000)	\$0	\$0
92614	Stop DWI Svcs-M.Health	(\$25,720)	(\$25,900)	(\$25,900)	(\$20,722)	(\$25,900)	\$0	\$0
92735	OASAS Opioid Settlement Funds	(\$1,231,530)	\$0	(\$2,022,303)	(\$979,741)	(\$1,120,888)	\$0	\$0
93446	St Aid Handicapped Children	(\$243,920)	\$0	\$0	\$0	(\$500,000)	\$0	\$0
93484	St Aid Alcohol&Substance Abuse	(\$3,749,293)	(\$3,609,083)	(\$3,887,813)	(\$3,834,239)	(\$3,834,239)	\$0	\$0
93489	St Aid-OMH-Children's Home	(\$734,957)	(\$719,629)	(\$740,065)	(\$754,496)	(\$754,496)	\$0	\$0
93490	St Aid Mental Health	(\$3,745,325)	(\$3,301,382)	(\$3,784,741)	(\$3,344,556)	(\$3,547,076)	\$0	\$0
93491	StAid OPWDD	(\$7,761)	(\$7,599)	(\$7,599)	(\$8,017)	(\$8,017)	\$0	\$0
93497	St Aid Early Intervention	(\$215,520)	(\$217,143)	(\$217,143)	(\$217,143)	(\$194,074)	\$0	\$0
93822	State Aid Preschool Adm	(\$64,875)	(\$60,000)	(\$60,000)	(\$60,000)	(\$60,000)	\$0	\$0
93823	St Aid Preschool Tuition	(\$3,559,832)	(\$4,200,754)	(\$4,200,754)	(\$6,748,327)	(\$4,739,500)	\$0	\$0
94451	Fed Aid EarlyIntervention	(\$67,888)	(\$69,161)	(\$69,161)	(\$64,088)	(\$64,088)	\$0	\$0
94490	Fed Aid Mental Health Adm	(\$85,286)	(\$80,000)	(\$80,000)	(\$80,000)	(\$80,000)	\$0	\$0
94497	Fed Aid E.I.Medicaid	\$0	(\$23,072)	(\$23,072)	(\$23,072)	\$0	\$0	\$0
94825	FedAid Preschool Medicaid	\$0	(\$275,000)	(\$292,000)	(\$500,000)	\$0	\$0	\$0
Totals For Department: 4310	Revenue	(\$13,852,009)	(\$12,713,723)	(\$15,905,551)	(\$16,759,401)	(\$15,053,278)	\$0	\$0
	Expense	\$17,762,065	\$17,096,764	\$20,853,486	\$22,274,334	\$19,526,392	\$0	\$0
	Total	\$3,910,056	\$4,383,041	\$4,947,935	\$5,514,933	\$4,473,114	\$0	\$0

Airport

Pursuant to Resolution No. 134 of 2004, the County acquired the Watertown International Airport from the City of Watertown effective March 1, 2006. Watertown International Airport (ART) serves the Greater Thousand Islands, Southern Ontario, Fort Drum, and Northern New York regions. The airport manages agreements and leases with multiple enterprises and operates a Fixed Base Operator (FBO) that provides fueling and ground services for aircraft and helicopters.

The airport supports emergency response efforts and hosts operations from the New York State Police Aviation Unit, US Coast Guard, US Army, US Customs, private operators, and business aviation companies. The administration, FBO, and maintenance teams manage approximately 100,000 square feet of hangar space, office areas, terminal facilities, and auxiliary buildings.

Commercial airline service at ART is provided by American Airlines with two daily flights to Philadelphia International Airport, offering regional connectivity. In addition to passenger services, the airport supports a wide range of general aviation activities, including a commercial medical evacuation helicopter base and two flight schools. As an Airport of Entry (AOE), ART can process international arrivals, including those from Europe and Asia, for both private and military aircraft. The airport can also accommodate domestic narrow-body charter aircraft.

Indicators	2022	2023	2024	2025 (est.)	2026 (est.)
Total Passengers	41,621	45,601	47,728	49,000	50,000
Based Aircraft	37	37	37	38	38
Based Commercial Tenants	7	7	8	9	10

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 5610 Airport								
(Fund 01) ***** Appropriations: *****								
***SubDepartment: 5610 Airport								
01100	Personal Services	\$657,589	\$826,911	\$771,912	\$1,029,636	\$975,078	\$0	\$0
01110	Temporary	\$119,969	\$71,000	\$71,000	\$75,000	\$75,000	\$0	\$0
01300	Overtime	\$123,433	\$70,000	\$124,999	\$125,000	\$85,000	\$0	\$0
02068	Airp Ground Service Equipment	\$213,456	\$25,000	\$117,079	\$0	\$0	\$0	\$0
02300	Technical Equipment	\$0	\$21,689	\$21,689	\$0	\$0	\$0	\$0
02302	Radios	\$16,671	\$4,250	\$10,867	\$9,900	\$9,900	\$0	\$0
02401	Automotive Equipment	\$260,354	\$0	\$0	\$0	\$0	\$0	\$0
02460	Snow Removal Equipment	\$0	\$0	\$0	\$357,578	\$0	\$0	\$0
02483	Mower w/ Rotary Cutter	\$32,914	\$21,000	\$21,000	\$55,000	\$49,000	\$0	\$0
02500	Building/Grounds Equip	\$0	\$197,589	\$197,589	\$9,500	\$9,500	\$0	\$0
02502	Recycling Containers	\$10,848	\$0	\$0	\$0	\$0	\$0	\$0
04102	Office Furnishings	\$7,697	\$4,572	\$4,538	\$8,300	\$8,300	\$0	\$0
04110	Office Expense	\$2,587	\$2,700	\$2,735	\$3,000	\$3,000	\$0	\$0
04111	Trackable Durable Expendables	\$16,182	\$489	\$7,933	\$16,150	\$16,150	\$0	\$0
04112	Memberships & Dues	\$4,885	\$6,050	\$14,550	\$14,250	\$6,750	\$0	\$0
04113	Equipment Rental	\$0	\$1,000	\$1,000	\$5,000	\$2,000	\$0	\$0
04114	Maintenance/Repair	\$5,965	\$6,000	\$6,000	\$7,750	\$7,750	\$0	\$0
04115	Telephone	\$3,271	\$3,000	\$3,415	\$3,500	\$3,500	\$0	\$0
04116	Postage	\$282	\$500	\$350	\$400	\$400	\$0	\$0
04117	Printing	\$2,188	\$1,800	\$3,516	\$2,500	\$2,500	\$0	\$0
04118	Computer Hardware	\$1,559	\$3,000	\$3,930	\$2,500	\$2,500	\$0	\$0
04119	Computer Software	\$1,099	\$30,000	\$18,908	\$0	\$0	\$0	\$0
04120	Computer Subscriptions	\$0	\$0	\$28,940	\$31,000	\$31,000	\$0	\$0
04121	Promotional Items	\$0	\$0	\$0	\$30,000	\$30,000	\$0	\$0
04211	Building/Prop Maintenance	\$167,274	\$190,000	\$198,985	\$274,500	\$245,000	\$0	\$0
04212	Building Maint Contract	\$0	\$0	\$0	\$56,000	\$56,000	\$0	\$0
04214	Utilities	\$172,317	\$199,100	\$224,100	\$277,200	\$255,000	\$0	\$0
04216	Trash & Waste Removal	\$2,777	\$2,500	\$3,700	\$5,000	\$5,000	\$0	\$0
04219	Insurance	\$28,577	\$30,450	\$28,555	\$28,555	\$28,555	\$0	\$0
043101	Internal Fleet Expense	\$50,667	\$70,000	\$75,420	\$59,500	\$59,500	\$0	\$0
043102	External Fleet Expense	\$36,200	\$25,000	\$24,300	\$35,000	\$30,000	\$0	\$0
04311	Gasoline & Oil	\$49,303	\$60,000	\$60,000	\$65,000	\$65,000	\$0	\$0
04312	Automobile Rental	\$1,500	\$0	\$0	\$0	\$0	\$0	\$0
04313	Travel	\$5,907	\$10,000	\$10,000	\$8,500	\$8,500	\$0	\$0
04315	Mileage	\$0	\$0	\$250	\$1,500	\$1,500	\$0	\$0
04324	Miscellaneous Small Tools	\$227	\$2,000	\$1,915	\$1,000	\$1,000	\$0	\$0
04407	Credit Card Fees	\$36,172	\$45,000	\$57,000	\$75,000	\$75,000	\$0	\$0
04409	Accounting & Audit Fees	\$0	\$0	\$0	\$3,500	\$3,500	\$0	\$0
04413	Medical Fees	\$3,751	\$1,600	\$2,400	\$1,600	\$1,600	\$0	\$0
04414	Supporting Services-Internal	\$16,104	\$45,000	\$45,000	\$43,800	\$43,800	\$0	\$0
04415	Advertising	\$75,195	\$50,000	\$58,273	\$70,000	\$70,000	\$0	\$0
04416	Professional Fees	\$85,088	\$50,000	\$62,968	\$61,600	\$61,600	\$0	\$0
04417	Fees & Permits	\$110	\$800	\$700	\$1,000	\$1,000	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 5610 Airport								
(Fund 01) ***** Appropriations: *****								
04418	Technology Services	\$25,055	\$26,000	\$26,000	\$27,400	\$27,400	\$0	\$0
04480	Airport Pavement Marking	\$24,892	\$160,000	\$111,860	\$120,000	\$100,000	\$0	\$0
04482	Surface Treatment	\$11,823	\$15,000	\$11,925	\$15,000	\$15,000	\$0	\$0
04484	Brush and Weed Control	\$6,752	\$7,000	\$5,000	\$7,000	\$7,000	\$0	\$0
04510	Medical Supplies	\$262	\$500	\$200	\$500	\$500	\$0	\$0
04513	Household Supplies/Repair	\$7,673	\$5,000	\$6,000	\$6,000	\$6,000	\$0	\$0
04514	Uniforms & Clothing	\$7,799	\$15,000	\$13,510	\$13,000	\$12,000	\$0	\$0
04515	Professional Food Expense	\$3,765	\$5,000	\$5,000	\$6,500	\$6,500	\$0	\$0
04575	Cost of Fuel & Oil Sales	\$967,694	\$1,299,640	\$1,335,765	\$1,357,800	\$1,357,800	\$0	\$0
04585	Operating Supplies	\$5,376	\$9,485	\$9,490	\$12,500	\$12,500	\$0	\$0
04587	Drainage Items & Pipe	\$0	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$0
04589	Gravel Stone Sand	\$3,726	\$15,000	\$12,600	\$10,000	\$10,000	\$0	\$0
04613	Training	\$13,736	\$15,000	\$18,300	\$15,500	\$15,500	\$0	\$0
04901	Taxes	\$6,000	\$7,000	\$6,000	\$7,000	\$7,000	\$0	\$0
08010	State Retirement	\$99,719	\$122,673	\$122,673	\$145,421	\$145,421	\$0	\$0
08020	Health Benefits	\$221,239	\$258,516	\$258,516	\$233,856	\$202,969	\$0	\$0
08030	Social Security	\$65,603	\$63,259	\$63,259	\$74,593	\$74,593	\$0	\$0
08040	Workers Compensation	\$18,236	\$17,768	\$17,768	\$20,084	\$20,084	\$0	\$0
Sub Dept : 5610 Totals:		\$3,701,466	\$4,121,841	\$4,311,385	\$4,928,373	\$4,351,150	\$0	\$0

(Fund 01) ***** Revenues*****								
91292	Interdepartmental Service	(\$6,000)	(\$8,000)	(\$8,000)	(\$8,000)	(\$8,000)	\$0	\$0
91744	Airport Advertising Revenue	(\$25,000)	(\$45,000)	(\$45,000)	(\$100,000)	(\$70,000)	\$0	\$0
91770	Airport Aeronautical Fees	(\$281,527)	(\$294,666)	(\$294,666)	(\$297,660)	(\$297,660)	\$0	\$0
91771	Airport Concession&Non-Aero	(\$106,008)	(\$118,939)	(\$118,939)	(\$126,805)	(\$126,985)	\$0	\$0
91772	Passenger Facility Charges	(\$98,495)	(\$110,000)	(\$110,000)	(\$110,000)	(\$110,000)	\$0	\$0
91773	FBO Aeronautical Fees	(\$300,929)	(\$304,738)	(\$304,738)	(\$317,940)	(\$317,940)	\$0	\$0
91774	FBO Concession&Non-Aero Fees	(\$3,000)	(\$3,000)	(\$3,000)	(\$3,000)	(\$3,000)	\$0	\$0
91776	FBO Airp Sale of Fuel&Oil	(\$1,722,506)	(\$2,082,830)	(\$2,130,955)	(\$2,229,000)	(\$2,229,000)	\$0	\$0
91789	Other Airport Inc	(\$11,204)	(\$13,500)	(\$13,500)	(\$4,400)	(\$12,000)	\$0	\$0
92414	Rental of Equipment	(\$862)	(\$1,500)	(\$1,500)	(\$1,500)	(\$1,500)	\$0	\$0
92421	Lease Payments Collected	(\$25,280)	(\$30,000)	(\$30,000)	(\$26,700)	(\$26,700)	\$0	\$0
92450	Commissions	(\$4,016)	(\$5,000)	(\$5,000)	(\$5,000)	(\$5,000)	\$0	\$0
92651	Sale of Refuse	(\$1,124)	(\$1,500)	(\$1,500)	(\$1,124)	(\$1,124)	\$0	\$0
92665	Sale Of Equipment	\$0	(\$6,000)	(\$6,000)	\$0	\$0	\$0	\$0
92705	Gifts & Donations	\$0	\$0	\$0	(\$7,000)	(\$7,000)	\$0	\$0
94389	Fed Aid Other Public Sfty	(\$16,104)	(\$45,000)	(\$45,000)	(\$43,800)	(\$43,800)	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 5610 Airport								
(Fund 01) ***** Appropriations: *****								
(Fund 01) ***** Revenues*****								
94599 Fed Stimulus Transportation		(\$4,886)	\$0	\$0	\$0	\$0	\$0	\$0
Totals For Department: 5610	Revenue	(\$2,606,941)	(\$3,069,672)	(\$3,117,797)	(\$3,281,929)	(\$3,259,709)	\$0	\$0
	Expense	\$3,701,466	\$4,121,841	\$4,311,385	\$4,928,373	\$4,351,150	\$0	\$0
	Total	\$1,094,526	\$1,052,168	\$1,193,587	\$1,646,444	\$1,091,441	\$0	\$0

Social Services

Divisions: Financial Assistance, Services, Administration, Housing & Special Initiatives, Child Support, Youth Bureau

The Department operates under the authority of Social Services Law and Title 18 of New York Codes, Rules and Regulations. Activities are carried out under the supervision of the State Departments of Health and Labor, the Office of Temporary and Disability Assistance, and the Office of Children and Family Services.

The Financial Assistance Division administers the following entitlement programs: Family Assistance, Safety Net, Emergency Assistance to Adults and Families, Medicaid, Supplemental Nutrition Assistance, Home Energy Assistance, and Day Care. The Financial Assistance Division also incorporates the Investigations Unit which is responsible for fraud detection and prosecution. The Services Division incorporates Child Protective Services, Adoption and Foster Care Services, Preventive Services for Children, Legal Services, Adult Protective Services, and Home Care Services. The Administrative Division is responsible for Accounting, Resource and Recovery, and Information Technology. The Housing & Special Initiatives Division administers multiple permanent supportive housing programs, code blue funding and programming during the cold winter months, as well as additional homeless solution projects. The Child Support Division has responsibility for providing child support enforcement and collection services. The Youth Bureau Division administers funds from the New York State Office of Children and Family Services to support local youth programs and expand on opportunities for youth to participate in positive youth development activities.

Indicators	2022	2023	2024	2025 (est.)	2026 (est.)
Temporary Assistance Cases*	673	642	674	672	675
New TA Applications*	508	626	591	667	650
Medicaid Cases*	9,336	8,579	7,958	7,968	7,800
Medicaid Recipients*	10,390	9,174	8,213	8,201	8,100
New Medicaid Applications*	227	264	306	283	275
Food Stamp Cases*	7,883	7,962	7,943	7,906	7,800
New Food Stamp Applications*	809	925	834	785	750
Child Abuse & Neglect Reports**	2,104	2,067	2,072	2,174	2,200
Children in Foster Care*	104	101	97	116	115
Child Support Collections**	\$ 14,246,201	\$ 14,313,967	\$ 14,355,285	\$ 14,370,000	\$ 14,380,000
* Monthly Average ** Annual Total					

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 6010 Social Services Administration								
(Fund 01) ***** Appropriations: *****								
***SubDepartment: 6010 Social Services Administration								
01100	Personal Services	\$10,987,757	\$12,097,914	\$11,885,594	\$13,680,588	\$13,609,763	\$0	\$0
01110	Temporary	\$134,629	\$80,000	\$130,000	\$202,440	\$80,000	\$0	\$0
01300	Overtime	\$515,333	\$300,000	\$600,000	\$300,000	\$300,000	\$0	\$0
04102	Office Furnishings	\$5,884	\$7,946	\$16,896	\$4,430	\$4,430	\$0	\$0
04110	Office Expense	\$28,789	\$37,405	\$55,347	\$50,005	\$38,000	\$0	\$0
04111	Trackable Durable Expendables	\$32,430	\$14,395	\$39,724	\$39,251	\$39,251	\$0	\$0
04112	Memberships & Dues	\$7,283	\$7,606	\$12,606	\$13,177	\$13,177	\$0	\$0
04113	Equipment Rental	\$0	\$0	\$0	\$15,200	\$15,200	\$0	\$0
04114	Maintenance/Repair	\$246,303	\$258,131	\$284,331	\$0	\$0	\$0	\$0
04115	Telephone	\$77,565	\$83,832	\$86,832	\$87,204	\$87,204	\$0	\$0
04116	Postage	\$87,529	\$81,610	\$84,110	\$91,010	\$91,010	\$0	\$0
04117	Printing	\$40,205	\$40,000	\$26,469	\$13,750	\$13,750	\$0	\$0
04118	Computer Hardware	\$24,680	\$3,490	\$30,680	\$16,900	\$16,900	\$0	\$0
04119	Computer Software	\$87,764	\$600	\$5,600	\$0	\$0	\$0	\$0
04120	Computer Subscriptions	\$0	\$0	\$0	\$289,976	\$289,976	\$0	\$0
04210	Building/Property Rental	\$23,200	\$15,286	\$15,286	\$15,552	\$15,552	\$0	\$0
04211	Building/Prop Maintenance	\$45,082	\$65,000	\$65,000	\$65,000	\$65,000	\$0	\$0
04212	Building Maint Contract	\$234,587	\$238,100	\$238,100	\$249,455	\$249,455	\$0	\$0
04214	Utilities	\$88,897	\$99,940	\$99,940	\$99,940	\$99,940	\$0	\$0
04215	Parking Lot Services	\$26,217	\$45,000	\$45,000	\$45,000	\$35,000	\$0	\$0
04216	Trash & Waste Removal	\$1,923	\$1,872	\$1,872	\$1,872	\$1,872	\$0	\$0
04218	Building Security	\$194,679	\$220,000	\$220,000	\$326,000	\$326,000	\$0	\$0
04219	Insurance	\$0	\$2,320	\$2,320	\$4,000	\$4,000	\$0	\$0
043101	Internal Fleet Expense	\$329	\$2,500	\$2,500	\$4,000	\$4,000	\$0	\$0
043102	External Fleet Expense	\$759	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0
04311	Gasoline & Oil	\$1,742	\$8,000	\$8,000	\$9,000	\$9,000	\$0	\$0
04312	Automobile Rental	\$14,160	\$28,320	\$28,320	\$28,320	\$28,320	\$0	\$0
04313	Travel	\$103,962	\$95,000	\$143,500	\$40,000	\$38,000	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$70,000	\$60,000	\$0	\$0
04408	Investigation Fees	\$35,874	\$70,000	\$70,000	\$70,000	\$68,556	\$0	\$0
04411	Legal Fees	\$69,321	\$80,910	\$80,910	\$80,910	\$80,910	\$0	\$0
04413	Medical Fees	\$4,157	\$5,500	\$5,500	\$6,500	\$6,500	\$0	\$0
04414	Supporting Services-Internal	\$377,609	\$431,648	\$446,648	\$431,648	\$426,000	\$0	\$0
04415	Advertising	\$1,417	\$1,000	\$13,375	\$1,000	\$1,000	\$0	\$0
04416	Professional Fees-External	\$377,958	\$471,491	\$1,206,048	\$1,352,422	\$1,253,356	\$0	\$0
04418	Technology Services	\$1,068	\$1,107	\$1,107	\$1,281	\$1,281	\$0	\$0
04510	Medical Supplies	\$4,027	\$4,165	\$4,170	\$4,025	\$4,025	\$0	\$0
04585	Operating Supplies	\$400	\$770	\$1,326	\$620	\$620	\$0	\$0
04601	State Charges Admin	\$184,843	\$140,000	\$140,000	\$180,000	\$180,000	\$0	\$0
04613	Training	\$41,693	\$60,000	\$25,680	\$25,000	\$25,000	\$0	\$0
04624	Incidental Res/CInt/Inmte	\$26,463	\$15,000	\$32,300	\$12,200	\$12,200	\$0	\$0
08010	State Retirement	\$1,431,246	\$1,794,739	\$1,808,657	\$2,029,725	\$2,029,725	\$0	\$0
08020	Health Benefits	\$2,937,652	\$3,217,505	\$3,254,018	\$3,354,145	\$2,911,143	\$0	\$0
080201	HlthBen-Retiree-DSS	\$2,196,922	\$2,361,691	\$2,361,691	\$2,516,136	\$2,516,136	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 6010 Social Services Administration								
(Fund 01) ***** Appropriations: *****								
08030	Social Security	\$844,289	\$925,490	\$932,986	\$1,041,147	\$1,041,147	\$0	\$0
08040	Workers Compensation	\$266,677	\$259,951	\$263,516	\$280,330	\$280,330	\$0	\$0
Sub Dept : 6010 Totals:		\$21,813,303	\$23,676,234	\$24,776,957	\$27,150,159	\$26,373,728	\$0	\$0
***SubDepartment: 6016 Early Intervention - MA								
04600	Payments & Contributions	\$120,103	\$125,000	\$125,000	\$125,000	\$125,000	\$0	\$0
Sub Dept : 6016 Totals:		\$120,103	\$125,000	\$125,000	\$125,000	\$125,000	\$0	\$0
(Fund 01) ***** Revenues*****								
92705	Gifts & Donations	(\$200)	\$0	(\$200)	\$0	\$0	\$0	\$0
93610	State Aid SS Admin	(\$6,482,407)	(\$4,342,351)	(\$4,342,351)	(\$5,826,259)	(\$5,780,495)	\$0	\$0
94610	Fed Aid SS Administration	(\$4,740,028)	(\$6,433,560)	(\$6,433,560)	(\$6,331,987)	(\$6,246,557)	\$0	\$0
94611	Fed USDA Admin Food Stamps	(\$2,327,658)	(\$2,295,712)	(\$2,295,712)	(\$2,272,981)	(\$2,200,873)	\$0	\$0
Totals For Department: 6010	Revenue	(\$13,550,293)	(\$13,071,623)	(\$13,071,823)	(\$14,431,227)	(\$14,227,925)	\$0	\$0
	Expense	\$21,933,406	\$23,801,234	\$24,901,957	\$27,275,159	\$26,498,728	\$0	\$0
	Total	\$8,383,113	\$10,729,611	\$11,830,134	\$12,843,932	\$12,270,803	\$0	\$0
Totals for FUND: 01	Revenue	(\$250,524,065)	(\$241,565,207)	(\$248,321,283)	(\$253,033,147)	(\$258,688,693)	\$0	\$0
	Expense	\$248,388,303	\$254,492,877	\$274,240,862	\$281,136,096	\$271,666,029	\$0	\$0
	Total	(\$2,135,762)	\$12,927,669	\$25,919,580	\$28,102,949	\$12,977,336	\$0	\$0

--- BUDGET OFFICER RECOMMEND ---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 6070 Services for Recipients								
(Fund 01) ***** Appropriations: *****								
***SubDepartment: 6055 Daycare								
04600	Payments & Contributions	\$4,935,256	\$5,536,447	\$5,909,213	\$5,734,676	\$5,734,676	\$0	\$0
Sub Dept : 6055 Totals:		\$4,935,256	\$5,536,447	\$5,909,213	\$5,734,676	\$5,734,676	\$0	\$0
***SubDepartment: 6070 Services for Recipients								
04604	Client Services	\$1,783,790	\$1,750,000	\$1,750,000	\$2,000,000	\$2,000,000	\$0	\$0
Sub Dept : 6070 Totals:		\$1,783,790	\$1,750,000	\$1,750,000	\$2,000,000	\$2,000,000	\$0	\$0
***SubDepartment: 6100 Medicaid								
04600	Medicaid to State	\$20,206,293	\$20,563,036	\$20,563,036	\$20,563,036	\$20,563,036	\$0	\$0
Sub Dept : 6100 Totals:		\$20,206,293	\$20,563,036	\$20,563,036	\$20,563,036	\$20,563,036	\$0	\$0
***SubDepartment: 6101 Medical Assistance								
04600	Medicaid, Other	\$7,257	\$4,000	\$4,000	\$4,000	\$4,000	\$0	\$0
Sub Dept : 6101 Totals:		\$7,257	\$4,000	\$4,000	\$4,000	\$4,000	\$0	\$0
***SubDepartment: 6109 Family Assistance								
04600	Family Assistance	\$2,737,137	\$3,800,000	\$3,800,000	\$4,000,000	\$3,350,000	\$0	\$0
Sub Dept : 6109 Totals:		\$2,737,137	\$3,800,000	\$3,800,000	\$4,000,000	\$3,350,000	\$0	\$0
***SubDepartment: 6119 Child Care								
04600	Child Care	\$12,901,529	\$12,500,000	\$12,500,000	\$14,000,000	\$14,000,000	\$0	\$0
Sub Dept : 6119 Totals:		\$12,901,529	\$12,500,000	\$12,500,000	\$14,000,000	\$14,000,000	\$0	\$0
***SubDepartment: 6129 State Training Schools								
04600	State Aid Training School	\$642,881	\$600,000	\$600,000	\$1,000,000	\$1,000,000	\$0	\$0
Sub Dept : 6129 Totals:		\$642,881	\$600,000	\$600,000	\$1,000,000	\$1,000,000	\$0	\$0
***SubDepartment: 6140 Safety Net Assistance								
04600	Safety Net Assistance	\$4,832,728	\$4,500,000	\$4,808,039	\$5,000,000	\$5,000,000	\$0	\$0
Sub Dept : 6140 Totals:		\$4,832,728	\$4,500,000	\$4,808,039	\$5,000,000	\$5,000,000	\$0	\$0
***SubDepartment: 6141 Home Energy Assistance Program								
04600	HEAP	\$39,151	\$85,000	\$85,000	\$50,000	\$50,000	\$0	\$0

--- BUDGET OFFICER RECOMMEND ---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 6070 Services for Recipients								
(Fund 01) ***** Appropriations: *****								
Sub Dept : 6141 Totals:		\$39,151	\$85,000	\$85,000	\$50,000	\$50,000	\$0	\$0
***SubDepartment: 6142 Emergency Aid to Adults								
04600	Emergency Aid to Adults	\$76,520	\$75,000	\$75,000	\$78,000	\$78,000	\$0	\$0
Sub Dept : 6142 Totals:		\$76,520	\$75,000	\$75,000	\$78,000	\$78,000	\$0	\$0
***SubDepartment: 6310 Homeless Prevention								
04606	SAEF Shelter Arrears Eviction	\$12,630	\$0	\$72,123	\$84,753	\$84,753	\$0	\$0
04607	Rental Supplement Program(RSP)	\$248,919	\$342,129	\$342,129	\$342,129	\$342,129	\$0	\$0
04608	HUD S+C Shelter Plus Care	\$876,516	\$1,326,121	\$1,325,621	\$1,116,668	\$1,116,668	\$0	\$0
04627	HUD-Prevent Homelessness	\$2,901	\$0	\$157,291	\$157,291	\$157,291	\$0	\$0
Sub Dept : 6310 Totals:		\$1,140,966	\$1,668,250	\$1,897,164	\$1,700,841	\$1,700,841	\$0	\$0
***SubDepartment: 7310 Youth Bureau								
04112	Memberships & Dues	\$0	\$170	\$170	\$170	\$170	\$0	\$0
04313	Travel	\$0	\$450	\$450	\$450	\$450	\$0	\$0
04416	Professional Fees	\$0	\$150	\$150	\$150	\$150	\$0	\$0
04585	Operating Supplies	\$0	\$150	\$150	\$150	\$150	\$0	\$0
04613	Training	\$224	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$0
04781	Youth Developmt Prog Fund	\$203,323	\$187,767	\$187,767	\$270,632	\$270,632	\$0	\$0
Sub Dept : 7310 Totals:		\$203,547	\$190,687	\$190,687	\$273,552	\$273,552	\$0	\$0
(Fund 01) ***** Revenues *****								
91801	Repayments Medical Assist	(\$104,561)	(\$125,000)	(\$125,000)	(\$105,000)	(\$105,000)	\$0	\$0
91809	Repayments ADC	(\$373,692)	(\$500,000)	(\$500,000)	(\$375,000)	(\$375,000)	\$0	\$0
91811	Repayments Support	(\$94,269)	(\$200,000)	(\$200,000)	(\$150,000)	(\$150,000)	\$0	\$0
91819	Repayments Child Care	(\$621,362)	(\$500,000)	(\$500,000)	(\$625,000)	(\$625,000)	\$0	\$0
91840	Repayments Safety Net	(\$385,436)	(\$300,000)	(\$300,000)	(\$385,000)	(\$385,000)	\$0	\$0
91841	Repayments HEAP	(\$257,464)	(\$250,000)	(\$250,000)	(\$250,000)	(\$250,000)	\$0	\$0
91842	Repayments EmergAid Adult	(\$50)	\$0	\$0	(\$250)	(\$250)	\$0	\$0
91855	Repayments Daycare	(\$6,096)	(\$6,000)	(\$6,000)	(\$6,000)	(\$6,000)	\$0	\$0
91870	Services For Recipients	(\$331)	(\$2,000)	(\$2,000)	(\$1,000)	(\$1,000)	\$0	\$0
93601	State Aid Medical Assist	\$63,582	\$71,250	\$71,250	\$59,850	\$59,850	\$0	\$0
93609	St Aid Family Assistance (ADC)	(\$930,789)	(\$377,931)	(\$377,931)	(\$514,967)	(\$418,294)	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 6070 Services for Recipients								
(Fund 01) ***** Appropriations: *****								
(Fund 01) ***** Revenues*****								
93619	State Aid Child Care	(\$3,719,187)	(\$3,850,422)	(\$3,850,422)	(\$4,615,210)	(\$4,615,210)	\$0	\$0
93640	Safety Net	(\$1,384,424)	(\$1,134,000)	(\$1,134,000)	(\$1,507,065)	(\$1,507,065)	\$0	\$0
93642	State Aid Emergency Adult	(\$30,818)	(\$42,500)	(\$42,500)	(\$39,000)	(\$39,000)	\$0	\$0
93655	State Aid Day Care	(\$5,013,333)	(\$5,364,534)	(\$5,737,300)	(\$5,556,816)	(\$5,556,816)	\$0	\$0
93676	SAEF Shelter Arrears Evict	\$0	\$0	\$0	(\$94,170)	(\$94,170)	\$0	\$0
93677	StAid Rental Supplement (RSP)	(\$205,686)	(\$402,505)	(\$402,505)	(\$402,505)	(\$402,505)	\$0	\$0
93689	St Aid Other Social Services	\$0	\$0	\$0	(\$300,000)	(\$300,000)	\$0	\$0
93820	State Aid Youth Programs	(\$126,736)	(\$208,629)	(\$208,629)	(\$300,701)	(\$300,701)	\$0	\$0
94601	Fed Medical Assistance	\$45,649	\$53,750	\$53,750	\$45,150	\$45,150	\$0	\$0
94609	FedAid Family Assistance (ADC)	(\$2,062,719)	(\$2,709,289)	(\$2,709,289)	(\$2,741,715)	(\$2,229,456)	\$0	\$0
94615	Fed Aid-FFFS	(\$3,539,636)	(\$3,583,969)	(\$3,583,969)	(\$3,619,345)	(\$3,619,345)	\$0	\$0
94619	Fed Aid Child Care	(\$4,269,073)	(\$3,981,110)	(\$4,006,110)	(\$4,364,791)	(\$4,364,791)	\$0	\$0
94641	Fed Aid HEAP	\$160,416	\$165,000	\$165,000	\$200,000	\$200,000	\$0	\$0
94661	Fed Aid Title IV-B	(\$90,544)	(\$71,536)	(\$71,536)	(\$90,000)	(\$90,000)	\$0	\$0
94670	Fed Services Recipients	(\$281,849)	(\$735,039)	(\$735,039)	(\$605,708)	(\$605,708)	\$0	\$0
94671	FAid HUD SPC Shelter +Care	(\$1,001,016)	(\$1,379,361)	(\$1,379,361)	(\$1,232,956)	(\$1,232,956)	\$0	\$0
94699	Fed Stimulus Econ Assist	(\$208,618)	\$0	\$0	\$0	\$0	\$0	\$0
Totals For Department: 6070	Revenue	(\$24,438,042)	(\$25,433,825)	(\$25,831,591)	(\$27,577,199)	(\$26,968,267)	\$0	\$0
	Expense	\$49,507,055	\$51,272,420	\$52,182,139	\$54,404,105	\$53,754,105	\$0	\$0
	Total	\$25,069,012	\$25,838,595	\$26,350,548	\$26,826,906	\$26,785,838	\$0	\$0

Veterans' Service Agency

Section 357 of the NYS Executive Law requires each County to maintain a Veterans Service Agency. The Agency Director is appointed by the Chairman of the Board subject to Board approval, bi-annually. Resolution No. 19 of 2023 authorized an inter-municipal agreement with Lewis County to share services with Jefferson County and the two counties still share the services presently. It is the duty of the Veterans' Service Director to inform military and naval authorities of the United States and assist members of the Armed Forces and veterans, and their families in relation to (1) matters pertaining to educational training and retraining services and facilities, (2) health, medical, and rehabilitation services and facilities, (3) provisions of Federal, State, and Local Laws and regulations affording special rights and privileges to members of the armed forces and veterans and their families, (4) employment and re-employment services, and (5) other matters of similar, related or appropriate nature.

The chart below shows the volume of Contacts and Services, as well as Projections. A *Contact* is a personal visit, phone call, or piece of mail in or out of the VSA. *Services* are the number of issues addressed per contact. Each new *claim* represents possible new benefits paid to a county resident. In addition, we routinely review and modify existing claims, which often results in a benefit increase.

Indicators	2022	2023	2024	2025 (est.)	2026 (est.)
Contacts	5,743	4,861	5,096	3,792*	4,331
Services	12,705	10,650	9,426	8,500*	8,012
Total Claims	670	524	652	529*	554
VA Comp/Education Benefits	110M	132.9M	139.3M	**	**
Other	56.7M	47.2M	55.2M	**	**
Total VA Payment	166.7M	180.1M	194.5M	**	**
Veteran Population in Jefferson County	14,950	14,579	14,934	**	**
*as of August 2025 **numbers provided annually by Veterans Affairs					

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
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Department 6510 Veterans Service Agency

(Fund 01) ***** Appropriations: *****

***SubDepartment: 6510 Veterans Service Agency

01100	Personal Services	\$156,992	\$157,473	\$157,473	\$176,232	\$176,232	\$0	\$0
04102	Office Furnishings	\$0	\$0	\$0	\$700	\$700	\$0	\$0
04110	Office Expense	\$358	\$600	\$796	\$800	\$800	\$0	\$0
04112	Memberships & Dues	\$0	\$150	\$150	\$150	\$150	\$0	\$0
04114	Maintenance/Repair	\$1,485	\$1,700	\$1,700	\$1,700	\$1,700	\$0	\$0
04115	Telephone	\$98	\$300	\$300	\$300	\$300	\$0	\$0
04116	Postage	\$209	\$500	\$500	\$300	\$300	\$0	\$0
04117	Printing	\$1,021	\$600	\$1,095	\$600	\$600	\$0	\$0
04313	Travel	\$2,665	\$3,000	\$2,550	\$1,500	\$1,500	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$1,500	\$1,500	\$0	\$0
04415	Advertising	\$528	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0
04613	Training	\$0	\$500	\$500	\$500	\$500	\$0	\$0
08010	State Retirement	\$20,699	\$23,361	\$23,361	\$26,283	\$26,283	\$0	\$0
08020	Health Benefits	\$11,107	\$11,358	\$11,358	\$12,346	\$10,715	\$0	\$0
08030	Social Security	\$11,753	\$12,047	\$12,047	\$13,482	\$13,482	\$0	\$0
08040	Workers Compensation	\$3,499	\$3,384	\$3,384	\$3,630	\$3,630	\$0	\$0
Sub Dept : 6510 Totals:		\$210,415	\$215,973	\$216,214	\$241,023	\$239,392	\$0	\$0

(Fund 01) ***** Revenues *****

92320	Economic Assist- OtherGovt	(\$79,509)	(\$71,271)	(\$71,271)	(\$77,224)	(\$81,469)	\$0	\$0
93710	State Aid Veterans	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	(\$25,000)	\$0	\$0
Totals For Department: 6510	Revenue	(\$104,509)	(\$96,271)	(\$96,271)	(\$102,224)	(\$106,469)	\$0	\$0
	Expense	\$210,415	\$215,973	\$216,214	\$241,023	\$239,392	\$0	\$0
	Total	\$105,906	\$119,702	\$119,943	\$138,799	\$132,923	\$0	\$0

Weights & Measures

Article 16, Section 180 of the Agriculture and Markets Law states that there shall be a County Director of Weights and Measures in each county. Resolution No. 228 of 2016 authorized an inter-municipal agreement with Lewis County to share services with Jefferson County and the two counties still share the services presently. The Director is responsible for administering, supervising and enforcing the provisions of the NYS Agriculture and Markets Law as they relate to Weights and Measures. The objective of the Weights and Measures Department is to ensure 'Equity in the Marketplace'. This remains the department's primary objective through the education, monitoring of activities, and the enforcement of the Agriculture and Markets Laws, rules and regulations of the State of New York. The uniform enforcement of these laws, protects consumers and businesses from unfair and deceptive practices and helps to create a level playing field for all. This continual oversight of commercial businesses assures the consumers of Jefferson County, a fair and accurate disclosure of the measure and value of products which they purchase.

Services Provided:

At least once per year, all commercially used weighing and measuring devices are inspected and tested for both accuracy and proper operation. Certified weights and measuring devices (Standards) are used during these inspections in accordance with New York State Weights and Measures Law.

Device Testing: Visit stores, markets, warehouses, gas stations, marinas, manufacturers and other establishments to test and verify the accuracy and proper use of weighing and measuring devices such as computing, pre-pack, hopper, prescription and vehicle scales, petroleum pumps and meters, linear measure devices and timing devices.

Commodity Inspections: Weigh, measure and inspect packaged commodities to determine their accuracy and proper labeling practices as required by NYS and Federal Laws.

Petroleum Sampling: Purchase random samples of gasoline and diesel fuel to be tested for proper octane and cetane levels and other fuel quality standards as required by NYS law at commercial petroleum facilities as well as wholesale petroleum users during summer months as required by Federal EPA regulations.

Milk Tank Calibrations: Farm milk tanks are calibrated when installed or moved and recalibrated whenever requested by producer or receiver.

Consumer Complaints: Respond to consumer complaints by investigation and testing of equipment in question as the occasion demands.

Price Verification: Check scanner systems for proper operation and that prices are properly entered and maintained as required by NYS Article 16-Section 197-b.

Non-Commercial Device Testing: When requested, as time permits, test devices at hospitals, clinics, schools, doctors' offices and local, state and federal agencies.

Record Maintenance: Maintain database and hard copy records of all establishments and commercial weighing and measuring devices and inspection reports.

Indicators	2022	2023	2024	2025 (est.)	2026 (est.)
Jefferson County					
Store Inspections	385	355	352	380	380
Device Inspections	2,015	2,223	2,019	2,100	2,100
Package Inspections	1,824	1,320	1,397	1,500	1,500
Scanner Checks	12,250	10,150	8,275	9,350	10,000
Milk Tank Calibrations	3	2	4	2	2
Petroleum Samples	167	142	167	167	167
Lewis County					
Store Inspections	145	149	116	144	145
Device Inspections	469	509	391	450	465
Package Inspections	600	456	348	600	600
Scanner Checks	2,185	1,950	1,800	1,800	1,900
Milk Tank Calibrations	6	6	8	5	5
Petroleum Samples	72	60	70	72	72

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 6540 Consumer Affairs - County Seal								
(Fund 01) ***** Appropriations: *****								
***SubDepartment: 6540 Consumer Affairs/Weight & Meas								
01100	Personal Services	\$131,610	\$134,033	\$134,033	\$148,482	\$148,482	\$0	\$0
02100	Equipment	\$0	\$3,000	\$1,330	\$61,553	\$61,553	\$0	\$0
02401	Automotive Equipment	\$0	\$0	\$0	\$140,000	\$0	\$0	\$0
04110	Office Expense	\$223	\$900	\$1,300	\$900	\$900	\$0	\$0
04112	Memberships & Dues	\$50	\$200	\$200	\$200	\$200	\$0	\$0
04115	Telephone	\$448	\$475	\$475	\$480	\$480	\$0	\$0
04116	Postage	\$33	\$70	\$70	\$70	\$70	\$0	\$0
04117	Printing	\$837	\$1,000	\$1,000	\$1,100	\$1,100	\$0	\$0
043101	Internal Fleet Expense	\$3,467	\$5,000	\$5,000	\$5,000	\$5,000	\$0	\$0
04311	Gasoline & Oil	\$5,376	\$6,000	\$6,000	\$6,000	\$6,000	\$0	\$0
04313	Travel	\$51	\$150	\$150	\$150	\$150	\$0	\$0
04514	Uniforms & Clothing	\$493	\$1,000	\$1,169	\$1,000	\$1,000	\$0	\$0
04585	Operating Supplies	\$2,056	\$4,000	\$4,000	\$4,000	\$4,000	\$0	\$0
04613	Training	\$330	\$600	\$600	\$600	\$600	\$0	\$0
08010	State Retirement	\$16,940	\$19,884	\$19,884	\$22,144	\$22,144	\$0	\$0
08020	Health Benefits	\$41,537	\$44,406	\$44,406	\$47,462	\$41,194	\$0	\$0
08030	Social Security	\$9,474	\$10,254	\$10,254	\$11,359	\$11,359	\$0	\$0
08040	Workers Compensation	\$2,901	\$2,880	\$2,880	\$3,058	\$3,058	\$0	\$0
Sub Dept : 6540 Totals:		\$215,826	\$233,852	\$232,751	\$453,558	\$307,290	\$0	\$0
(Fund 01) ***** Revenues*****								
91962	Weights & Measures Fees	(\$2,005)	(\$1,700)	(\$1,700)	(\$1,700)	(\$1,700)	\$0	\$0
92320	Economic Assist- OtherGovt	(\$71,368)	(\$88,864)	(\$88,864)	(\$90,839)	(\$111,184)	\$0	\$0
93790	State Aid Petro Quality	(\$16,648)	(\$13,000)	(\$13,000)	(\$13,000)	(\$13,000)	\$0	\$0
Totals For Department: 6540	Revenue	(\$90,021)	(\$103,564)	(\$103,564)	(\$105,539)	(\$125,884)	\$0	\$0
	Expense	\$215,826	\$233,852	\$232,751	\$453,558	\$307,290	\$0	\$0
	Total	\$125,804	\$130,288	\$129,187	\$348,019	\$181,406	\$0	\$0

Office for the Aging

The Office for the Aging operates under the authorization of the Older Americans' Act and is funded in part through federal and state grants, supplemented by participant donations. The office is led by a director appointed by the Jefferson County Board of Legislators for a two-year term. In accordance with the federal Older Americans' Act, the department is responsible for securing and maintaining maximum independence and dignity for older individuals capable of self-care through appropriate supportive services; removing individual and social barriers to economic and personal independence; and providing a continuum of care for the vulnerable elderly.

The department operates programs in three general areas. Administration encompasses budget preparation, accounting, record keeping, personnel, grant writing, and overall administrative oversight. Aging Services includes programs such as in-home care (EISEP), respite care, legal services, transportation, health insurance counseling, and other supportive programs including information and referral, outreach, and community education. Nutrition Services provides both congregate and home-delivered meals, as well as client evaluation, nutrition counseling, and education to promote health and well-being among older adults.

Indicators	2022	2023	2024	2025 (est.)	2026 (est.)
Unduplicated Clients Served	6,077	6,566	6,877	6,600	7,500
Meals Served	106,640	106,917	117,386	126,898	140,524
HIICAP* Clients Served	757	654	1204	1250	1300
Case Managed Clients- All	744	733	743	780	900
*Health Insurance Information, Counseling and Assistance Program (HIICAP)					

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 6772 Office for the Aging								
(Fund 01) ***** Appropriations: *****								
***SubDepartment: 6772 Office for the Aging								
01100	Personal Services	\$689,453	\$744,884	\$750,620	\$1,011,674	\$944,470	\$0	\$0
01110	Temporary	\$16,202	\$15,000	\$29,976	\$20,000	\$20,000	\$0	\$0
01300	Overtime	\$242	\$0	\$0	\$0	\$0	\$0	\$0
02401	Automotive Equipment	\$0	\$0	\$0	\$160,000	\$40,000	\$0	\$0
04102	Office Furnishings	\$357	\$1,000	\$1,381	\$1,000	\$1,000	\$0	\$0
04110	Office Expense	\$3,045	\$6,000	\$7,427	\$6,000	\$6,000	\$0	\$0
04111	Trackable Durable Expendables	\$0	\$0	\$2,000	\$0	\$0	\$0	\$0
04112	Memberships & Dues	\$1,644	\$2,000	\$7,400	\$2,500	\$2,500	\$0	\$0
04114	Maintenance/Repair	\$599	\$525	\$22,908	\$13,000	\$13,000	\$0	\$0
04115	Telephone	\$2,794	\$1,800	\$2,825	\$2,500	\$2,500	\$0	\$0
04116	Postage	\$2,572	\$5,000	\$3,780	\$4,000	\$4,000	\$0	\$0
04117	Printing	\$13,093	\$8,000	\$12,000	\$10,000	\$10,000	\$0	\$0
04118	Computer Hardware	\$315	\$0	\$1,501	\$0	\$0	\$0	\$0
04210	Building/Property Rental	\$32,000	\$32,000	\$32,000	\$32,000	\$32,000	\$0	\$0
04313	Travel	\$17,749	\$14,000	\$23,903	\$5,000	\$5,000	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$25,000	\$12,500	\$0	\$0
04411	Legal Fees	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$0	\$0
04413	Medical Fees	\$14	\$100	\$100	\$100	\$100	\$0	\$0
04414	Supporting Services-Internal	\$48,742	\$46,778	\$43,778	\$46,778	\$145,011	\$0	\$0
04415	Advertising	\$6,298	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$0
04416	Professional Fees	\$1,272	\$5,000	\$3,666	\$2,500	\$2,500	\$0	\$0
04422	Contracted Health Care	\$269,054	\$250,000	\$238,444	\$450,000	\$272,000	\$0	\$0
04512	Food Supplies	\$303	\$0	\$16,100	\$6,100	\$6,100	\$0	\$0
04585	Operating Supplies	\$3,322	\$3,000	\$16,971	\$2,500	\$2,500	\$0	\$0
04604	Client Services	\$0	\$0	\$2,600	\$10,000	\$0	\$0	\$0
04605	Day Care/Respite Care	\$79,710	\$80,000	\$102,900	\$90,000	\$90,000	\$0	\$0
04613	Training	\$715	\$5,325	\$4,110	\$5,325	\$5,325	\$0	\$0
04710	Contracted Transportation	\$80,000	\$85,600	\$85,600	\$85,600	\$85,600	\$0	\$0
04715	Alterations HomeCareEquip	\$29,215	\$61,000	\$60,500	\$100,000	\$80,000	\$0	\$0
04716	Contracted Meal Prep/Del	\$1,302,736	\$1,434,288	\$1,434,288	\$1,600,000	\$1,535,000	\$0	\$0
08010	State Retirement	\$74,972	\$110,504	\$116,652	\$140,856	\$140,856	\$0	\$0
08020	Health Benefits	\$177,159	\$184,524	\$184,524	\$224,465	\$194,818	\$0	\$0
08030	Social Security	\$51,144	\$56,984	\$60,022	\$72,252	\$72,252	\$0	\$0
08040	Workers Compensation	\$17,974	\$16,005	\$16,927	\$19,454	\$19,454	\$0	\$0
Sub Dept : 6772 Totals:		\$2,947,692	\$3,204,317	\$3,319,904	\$4,183,604	\$3,779,486	\$0	\$0

(Fund 01) ***** Revenues*****

91972	Charges-Programs for the Aging	(\$102,416)	(\$80,000)	(\$80,000)	(\$63,000)	(\$100,000)	\$0	\$0
92311	Aid For Aging-HEAP	(\$12,016)	(\$22,000)	(\$22,000)	(\$12,000)	(\$22,000)	\$0	\$0
92705	Gifts & Donations	(\$9,255)	(\$10,000)	(\$10,000)	(\$36,000)	(\$36,000)	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 6772 Office for the Aging								
(Fund 01) ***** Appropriations: *****								
(Fund 01) *****		*****Revenues*****						
92706	Donations-IIIC Nutrition	(\$41,942)	(\$45,000)	(\$45,000)	(\$52,000)	(\$52,000)	\$0	\$0
92707	Donations-SNAP Program	(\$20,566)	(\$26,000)	(\$26,000)	(\$26,000)	(\$26,000)	\$0	\$0
92708	EISEP Cost Sharing	(\$4,610)	(\$3,000)	(\$3,000)	(\$3,500)	(\$3,500)	\$0	\$0
92712	OFA Other Contributions	(\$990)	(\$500)	(\$500)	(\$500)	(\$500)	\$0	\$0
92717	IIIE Contributions	\$0	(\$4,300)	(\$4,300)	(\$4,300)	(\$4,300)	\$0	\$0
93771	StAid AAA Transportation	\$0	(\$5,600)	(\$5,600)	(\$5,600)	(\$5,600)	\$0	\$0
93772	StAid Programs for Aging	\$0	(\$138,887)	(\$138,887)	(\$549,887)	(\$592,863)	\$0	\$0
93773	StAid OFA-Single Point Entry	(\$382,838)	(\$201,117)	(\$201,117)	(\$201,173)	(\$201,173)	\$0	\$0
93774	State Aid OFA SNAP/WIN	(\$255,247)	(\$297,926)	(\$297,926)	(\$316,279)	(\$316,279)	\$0	\$0
93775	State Aid OFA CSE	(\$140,255)	(\$197,824)	(\$197,824)	(\$212,846)	(\$212,846)	\$0	\$0
93777	StAid OFA HIICAP	(\$28,906)	(\$14,647)	(\$14,647)	(\$34,043)	(\$34,043)	\$0	\$0
93778	State Aid OFA EISEP	(\$110,759)	(\$301,775)	(\$301,775)	(\$287,556)	(\$287,556)	\$0	\$0
94771	FedAid Programs for Aging	(\$16,406)	(\$31,800)	(\$31,800)	(\$15,394)	(\$15,394)	\$0	\$0
94772	Fed Aid Title IIIB	(\$177,805)	(\$94,265)	(\$94,265)	(\$188,368)	(\$188,368)	\$0	\$0
94773	Fed Aid Title IIIC	(\$292,184)	(\$228,510)	(\$228,510)	(\$228,037)	(\$228,037)	\$0	\$0
94774	Fed Aid USDA	(\$182,181)	(\$92,169)	(\$92,169)	(\$48,480)	(\$48,480)	\$0	\$0
94778	Fed Aid Title IIIE	(\$89,756)	(\$49,266)	(\$49,266)	(\$49,160)	(\$49,160)	\$0	\$0
94780	Fed Aid HIICAP	\$0	(\$19,513)	(\$19,513)	\$0	(\$19,513)	\$0	\$0
94781	FedAid Title IIID-Wellnss	(\$7,005)	(\$7,103)	(\$7,103)	(\$6,447)	(\$6,447)	\$0	\$0
Totals For	Revenue	(\$1,875,139)	(\$1,871,202)	(\$1,871,202)	(\$2,340,570)	(\$2,450,059)	\$0	\$0
Department: 6772	Expense	\$2,947,692	\$3,204,317	\$3,319,904	\$4,183,604	\$3,779,486	\$0	\$0
	Total	\$1,072,553	\$1,333,115	\$1,448,702	\$1,843,034	\$1,329,427	\$0	\$0

Planning & Community Development

Divisions: Planning Services, Forestry

The County Planning Department was established by the adoption of Board of Supervisors’ Resolution No. 40 of 1967 and Local Law No. 1 of 1979. The Director, appointed by the Board for a two year term, performs their duties as required by the County Planning Board and as may be prescribed by the County Board of Legislators. The Planning Department has four major program areas: County Planning and Economic Development, Community Planning and Development, Resource and Environmental Management, and Information, Demographic, and Data Services.

The Department provides technical and municipal assistance with comprehensive planning, zoning, mapping, and subdivision review, while administering several grant programs including Community Development Block Grant (CDBG) housing, HOME housing, the septic system replacement program, NYSDOT 5311, and snowmobile trail maintenance.

Indicators	2022	2023	2024	2025 (est.)	2026 (est.)
County Planning & Economic Development	15	10	11	12	10
Resource & Environmental Planning	11	9	7	6	8
Federal/State Grant Programs	6	6	8	10	8
County Planning Board Reviews	75	70	65	70	75
Intergovernmental Reviews	10	5	4	5	5
Community Planning & Development					
Major Assistance	4	4	2	2	3
Minor Assistance	4	2	2	4	3
GIS					
Minor Assistance	16	24	14	14	18
Major Assistance	60	76	78	85	80

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
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Department 8020 Planning

(Fund 01) ***** Appropriations: *****

***SubDepartment: 5630 Bus Operations

02402	Buses	\$0	\$0	\$795,624	\$0	\$0	\$0	\$0
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Sub Dept : 5630 Totals:		\$0	\$0	\$795,624	\$0	\$0	\$0	\$0
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***SubDepartment: 7990 Other Culture & Recreation

04600	Payments & Contributions	\$0	\$0	\$50,000	\$0	\$0	\$0	\$0
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Sub Dept : 7990 Totals:		\$0	\$0	\$50,000	\$0	\$0	\$0	\$0
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***SubDepartment: 8020 Planning

01100	Personal Services	\$390,714	\$495,065	\$495,065	\$562,361	\$458,141	\$0	\$0
04025	Septic System Replacement	\$96,095	\$0	\$299,745	\$0	\$0	\$0	\$0
04102	Office Furnishings	\$0	\$0	\$0	\$800	\$800	\$0	\$0
04110	Office Expense	\$2,912	\$2,250	\$2,190	\$1,270	\$1,435	\$0	\$0
04112	Memberships & Dues	\$1,507	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$0
04115	Telephone	\$196	\$400	\$400	\$350	\$350	\$0	\$0
04116	Postage	\$336	\$800	\$800	\$700	\$700	\$0	\$0
04117	Printing	\$1,134	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0
04313	Travel	\$1,788	\$2,750	\$2,750	\$2,000	\$2,750	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$2,000	\$2,000	\$0	\$0
04415	Advertising	\$1,200	\$1,000	\$3,160	\$1,000	\$1,000	\$0	\$0
04416	Professional Fees	\$14,100	\$30,000	\$25,840	\$55,000	\$48,000	\$0	\$0
04613	Training	\$280	\$1,500	\$1,500	\$2,000	\$2,000	\$0	\$0
04673	Fair Housing Contract	\$9,000	\$9,000	\$9,000	\$9,000	\$9,000	\$0	\$0
04681	Snowmobile Trail Maintenance	\$77,947	\$0	\$130,590	\$0	\$0	\$0	\$0
08010	State Retirement	\$57,645	\$73,443	\$73,443	\$79,064	\$79,064	\$0	\$0
08020	Health Benefits	\$80,434	\$87,326	\$87,326	\$94,117	\$81,686	\$0	\$0
08030	Social Security	\$28,655	\$37,872	\$37,872	\$40,556	\$40,556	\$0	\$0
08040	Workers Compensation	\$10,852	\$10,638	\$10,638	\$10,920	\$10,920	\$0	\$0

Sub Dept : 8020 Totals:		\$774,796	\$755,044	\$1,183,319	\$864,138	\$741,401	\$0	\$0
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(Fund 01) ***** Revenues *****

92189	Other Home&Community Svcs	(\$12,129)	(\$10,000)	(\$10,000)	\$0	(\$10,000)	\$0	\$0
93889	St Aid Othr Culture&Recreation	(\$77,946)	\$0	(\$180,590)	\$0	\$0	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 8020 Planning								
(Fund 01) ***** Appropriations: *****								
(Fund 01) ***** Revenues*****								
93989	StAid Other Home&Community Svc	(\$96,095)	\$0	\$0	\$0	\$0	\$0	\$0
Totals For	Revenue	(\$186,171)	(\$10,000)	(\$190,590)	\$0	(\$10,000)	\$0	\$0
Department: 8020	Expense	\$774,796	\$755,044	\$2,028,943	\$864,138	\$741,401	\$0	\$0
	Total	\$588,625	\$745,044	\$1,838,353	\$864,138	\$731,401	\$0	\$0

Forestry

By Resolution No. 129 of 1993, the Planning Department was assigned responsibility for the activities and duties of the Reforestation Program. A County Forester is employed to manage the forest lands owned by the County. This program began in 1929, when the County, pursuant to County Law Section 219, began purchasing land for reforestation purposes. The County now owns slightly over 5,500 acres which contain mainly forested areas but also a day use park and a modest system of cross-country ski and snowmobile trails. By Resolution No. 328 of 1998, the County entered into an inter-municipal agreement with the Soil and Water Conservation District for joint management of the forest lands in order to maximize the economic potential of the County's Reforestation areas.

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 8730 Forestry								
(Fund 01) ***** Appropriations: *****								
***SubDepartment: 8730 Forestry								
04416	Professional Fees	\$120,000	\$100,000	\$100,000	\$100,000	\$100,000	\$0	\$0
04901	Taxes	\$61,231	\$68,000	\$68,000	\$75,000	\$75,000	\$0	\$0
Sub Dept : 8730 Totals:		\$181,231	\$168,000	\$168,000	\$175,000	\$175,000	\$0	\$0
(Fund 01) ***** Revenues*****								
92652	Sale Of Forest Products	(\$108,168)	(\$40,000)	(\$40,000)	(\$100,000)	(\$100,000)	\$0	\$0
Totals For Department: 8730	Revenue	(\$108,168)	(\$40,000)	(\$40,000)	(\$100,000)	(\$100,000)	\$0	\$0
	Expense	\$181,231	\$168,000	\$168,000	\$175,000	\$175,000	\$0	\$0
	Total	\$73,063	\$128,000	\$128,000	\$75,000	\$75,000	\$0	\$0

Public Benefit Agencies

The County is authorized under various sections of law to appropriate funds for non-profit agencies that exist to promote some public benefit or public good. The majority of these agencies have received County funding for many years.

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 8989 Public Benefit Agencies								
(Fund 01) ***** Appropriations: *****								
***SubDepartment: 2930 Cooperative Extension Service								
04659	Cooperative Extension	\$676,260	\$689,785	\$689,785	\$758,764	\$707,000	\$0	\$0
Sub Dept : 2930 Totals:		\$676,260	\$689,785	\$689,785	\$758,764	\$707,000	\$0	\$0
***SubDepartment: 6310 Homeless Prevention								
04662	Community Action Planning	\$110,000	\$112,200	\$112,200	\$115,000	\$115,000	\$0	\$0
Sub Dept : 6310 Totals:		\$110,000	\$112,200	\$112,200	\$115,000	\$115,000	\$0	\$0
***SubDepartment: 6410 Promotion of Industry								
04656	Jefferson County Fair	\$6,000	\$6,120	\$6,120	\$7,000	\$7,000	\$0	\$0
04657	Jeff Cnty Dairy Promotion	\$2,550	\$2,550	\$2,550	\$2,550	\$2,550	\$0	\$0
04660	SportsFisheryAdvisoryBrd	\$1,594	\$1,750	\$1,750	\$1,750	\$1,750	\$0	\$0
Sub Dept : 6410 Totals:		\$10,144	\$10,420	\$10,420	\$11,300	\$11,300	\$0	\$0
***SubDepartment: 6420 Regional Promotion								
04664	Economic Development	\$0	\$500,000	\$500,000	\$0	\$0	\$0	\$0
04665	Zoo	\$59,000	\$59,000	\$59,000	\$59,000	\$59,000	\$0	\$0
04689	WICLDC	\$0	\$0	\$0	\$10,000	\$10,000	\$0	\$0
04690	JeffCo Local Develop Corp	\$430,000	\$508,000	\$508,000	\$658,000	\$542,200	\$0	\$0
04734	FDRLO	\$75,000	\$75,000	\$75,000	\$100,000	\$77,000	\$0	\$0
Sub Dept : 6420 Totals:		\$564,000	\$1,142,000	\$1,142,000	\$827,000	\$688,200	\$0	\$0
***SubDepartment: 6530 Private Social Services Agency								
04610	Jeff Co Volunteer Center	\$0	\$27,883	\$27,883	\$30,000	\$28,500	\$0	\$0
04648	Bridge Prog/Urban Mission	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$0	\$0
04666	NRCIL	\$0	\$8,000	\$8,000	\$8,000	\$8,000	\$0	\$0
Sub Dept : 6530 Totals:		\$25,000	\$60,883	\$60,883	\$63,000	\$61,500	\$0	\$0
***SubDepartment: 7410 Library								
04670	Library	\$176,816	\$176,816	\$176,816	\$188,833	\$181,000	\$0	\$0
Sub Dept : 7410 Totals:		\$176,816	\$176,816	\$176,816	\$188,833	\$181,000	\$0	\$0
***SubDepartment: 7510 Historian/Historical Preservat								
04672	Historical Society	\$34,000	\$34,000	\$34,000	\$35,000	\$35,000	\$0	\$0
Sub Dept : 7510 Totals:		\$34,000	\$34,000	\$34,000	\$35,000	\$35,000	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
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Department 8989 Public Benefit Agencies

(Fund 01) ***** Appropriations: *****

***SubDepartment: 7600 Authorized Agency Undesignated

04600 Othr Authorized Agency Contrib		\$3,674	\$0	\$246,326	\$0	\$0	\$0	\$0
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Sub Dept : 7600 Totals:		\$3,674	\$0	\$246,326	\$0	\$0	\$0	\$0
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***SubDepartment: 8150 Joint Sewer Project

04600 Payments & Contributions		\$0	\$0	\$250	\$0	\$0	\$0	\$0
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Sub Dept : 8150 Totals:		\$0	\$0	\$250	\$0	\$0	\$0	\$0
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***SubDepartment: 8710 Soil Conservation District

04667 Soil Conservation Dist		\$199,757	\$199,757	\$199,757	\$199,757	\$199,757	\$0	\$0
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Sub Dept : 8710 Totals:		\$199,757	\$199,757	\$199,757	\$199,757	\$199,757	\$0	\$0
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(Fund 01) ***** Revenues*****

Totals For Department: 8989	Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Expense	\$1,799,651	\$2,425,861	\$2,672,437	\$2,198,654	\$1,998,757	\$0	\$0
	Total	\$1,799,651	\$2,425,861	\$2,672,437	\$2,198,654	\$1,998,757	\$0	\$0

Totals for FUND: 01	Revenue	(\$250,524,065)	(\$241,565,207)	(\$248,321,283)	(\$253,033,147)	(\$258,688,693)	\$0	\$0
	Expense	\$248,388,303	\$254,492,877	\$274,240,862	\$281,136,096	\$271,666,029	\$0	\$0
	Total	(\$2,135,762)	\$12,927,669	\$25,919,580	\$28,102,949	\$12,977,336	\$0	\$0

Unallocated Fringe Benefits

While most fringe benefits costs are allocated to the individual operating units within the budget, the projected cost of unemployment insurance and health benefits coverage for retirees is budgeted as unallocated. A revenue is reflected in this area for fringe benefits costs reimbursed to the General Fund by County sponsored agencies.

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 8990 Employee Benefits								
(Fund 01) ***** Appropriations: *****								
***SubDepartment: 9050 Unemployment Insurance								
08050	Unemployment Insurance	\$70,804	\$60,000	\$60,000	\$65,000	\$65,000	\$0	\$0
Sub Dept : 9050 Totals:		\$70,804	\$60,000	\$60,000	\$65,000	\$65,000	\$0	\$0
***SubDepartment: 9060 Health Benefits Payments								
08020	Retiree Health Benefits	\$6,544,997	\$6,750,000	\$6,750,000	\$6,872,430	\$6,872,430	\$0	\$0
Sub Dept : 9060 Totals:		\$6,544,997	\$6,750,000	\$6,750,000	\$6,872,430	\$6,872,430	\$0	\$0
***SubDepartment: 9070 Undistributed Fringe Benefits								
08000	Undistributed Fringes	\$0	\$250,000	\$250,000	\$250,000	\$0	\$0	\$0
Sub Dept : 9070 Totals:		\$0	\$250,000	\$250,000	\$250,000	\$0	\$0	\$0
(Fund 01) ***** Revenues*****								
91292	Internal Charges Due	\$0	(\$40,000)	(\$40,000)	\$40,000	(\$30,475)	\$0	\$0
Totals For Department: 8990	Revenue	\$0	(\$40,000)	(\$40,000)	\$40,000	(\$30,475)	\$0	\$0
	Expense	\$6,615,801	\$7,060,000	\$7,060,000	\$7,187,430	\$6,937,430	\$0	\$0
	Total	\$6,615,801	\$7,020,000	\$7,020,000	\$7,227,430	\$6,906,955	\$0	\$0
Totals for FUND: 01	Revenue	(\$250,524,065)	(\$241,565,207)	(\$248,321,283)	(\$253,033,147)	(\$258,688,693)	\$0	\$0
	Expense	\$248,388,303	\$254,492,877	\$274,240,862	\$281,136,096	\$271,666,029	\$0	\$0
	Total	(\$2,135,762)	\$12,927,669	\$25,919,580	\$28,102,949	\$12,977,336	\$0	\$0

Interfund Transfers and Total Budget

County real property taxes are raised solely through the General Fund, which in turn passes monies along to most of the other governmental operating funds (known as Special Revenue Funds or Reserve Funds) of the County where it is reflected as interfund revenue.

Contribution to County Road Fund: This line item reflects the amount of funds transferred to the County Road Fund for operation of road and bridge construction and maintenance functions of the County Department of Highways.

Contribution to Road Machinery Fund: This line item reflects the amount of funds transferred to the Road Machinery Fund for operation of the County Highway Department Garage and purchase of construction equipment which is rented to the County Road Fund.

Transfer to Debt Service Fund: Payments of principal and interest for outstanding debt of the County, with the exception of debt associated with the Recycling and Waste Management Department, is required to be paid for through the Debt Service Fund. All of the monies to pay for this debt are derived from the General Fund.

Transfer to Capital Projects Fund: Funding for capital projects activities which is derived from the direct appropriations of local funds is transferred from the General Fund to the Capital Projects Fund.

Total Appropriations: This figure represents the total appropriations for the General Fund.

Total Revenues: This line shows the total amount of revenues projected for the General Fund inclusive of the County real property tax.

Appropriated Fund Balance: This reflects the amount of the general fund balance projected for year end, which is recommended to support budget expenditures in the coming year.

--- BUDGET OFFICER RECOMMEND ---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 8992 Interfund Transfers								
(Fund 01) ***** Appropriations: *****								
***SubDepartment: 0000 Blank								
Sub Dept : 0000 Totals:								
***SubDepartment: 9901 Interfund Transfers								
09001	Cont to Road Machinery Fd	\$1,772,042	\$1,789,321	\$1,789,321	\$1,789,321	\$1,907,014	\$0	\$0
09005	Cont to County Road Fund	\$9,616,296	\$9,847,097	\$9,847,097	\$9,847,097	\$10,189,817	\$0	\$0
09021	Transfers to ARPA Fund	\$8,566	\$0	\$0	\$0	\$0	\$0	\$0
Sub Dept : 9901 Totals:		\$11,396,904	\$11,636,418	\$11,636,418	\$11,636,418	\$12,096,831	\$0	\$0
***SubDepartment: 9902 Transfer to Debt Service								
09003	Transfer to Debt Srvs Fd	\$1,377,686	\$1,371,498	\$1,138,932	\$1,373,682	\$1,743,682	\$0	\$0
Sub Dept : 9902 Totals:		\$1,377,686	\$1,371,498	\$1,138,932	\$1,373,682	\$1,743,682	\$0	\$0
***SubDepartment: 9950 Transfer to Capital Projects								
09006	Trans to Capital Prjs Fd	\$5,611,041	\$2,335,800	\$8,734,295	\$2,335,800	\$2,979,500	\$0	\$0
Sub Dept : 9950 Totals:		\$5,611,041	\$2,335,800	\$8,734,295	\$2,335,800	\$2,979,500	\$0	\$0
(Fund 01) *****		*****Revenues*****						
95031	Interfund Transfers	(\$2,696,399)	\$0	(\$710,622)	\$0	(\$87,728)	\$0	\$0
950312	Trsf fr Recycl-Debt Pymt Princ	\$0	(\$100,000)	(\$100,000)	\$0	(\$100,000)	\$0	\$0
Totals For Department: 8992	Revenue	(\$2,696,399)	(\$100,000)	(\$810,622)	\$0	(\$187,728)	\$0	\$0
	Expense	\$18,385,631	\$15,343,716	\$21,509,645	\$15,345,900	\$16,820,013	\$0	\$0
	Total	\$15,689,233	\$15,243,716	\$20,699,023	\$15,345,900	\$16,632,284	\$0	\$0
Totals for FUND: 01	Revenue	(\$250,524,065)	(\$241,565,207)	(\$248,321,283)	(\$253,033,147)	(\$258,688,693)	\$0	\$0
	Expense	\$248,388,303	\$254,492,877	\$274,241,362	\$271,737,530	\$271,666,029	\$0	\$0
	Total	(\$2,135,762)	\$12,927,669	\$25,920,080	\$18,704,383	\$12,977,336	\$0	\$0

Highway

Divisions: Road Construction & Maintenance, Bridge Construction & Maintenance, Engineering, Signs, Equipment Maintenance, Engineering, Administration

The County Department of Highways was created by Local Law No. 7 of 1969. The department oversees the engineering, installation, construction, improvement, repair, and maintenance of all County roads, signs, and bridges within its jurisdiction. This system includes over 12,000 signs, 555 miles of roads, 140 bridges, 450 drainage structures, and 280 smaller bridges of between 5 and 20 feet. Support services for other municipalities and agencies include shared services, equipment rental, survey and technical assistance including design, drainage calculations, construction practices, and traffic engineering. The Highway Department also performs maintenance and repairs on the majority of the vehicles owned and operated by Jefferson County. The cost of Highway Department operations is accounted for in the County Road Fund and the County Road Machinery Fund.

Indicators	2022	2023	2024	2025 (est.)	2026 (est.)
Road Fund	\$ 14,410,936	\$ 15,915,208	\$ 16,462,145	\$ 15,506,623	\$ 17,916,282
Road Machinery	\$ 2,319,718	\$ 2,834,364	\$ 3,554,081	\$ 3,455,502	\$ 4,256,254
Road Projects	\$ 2,745,768	\$ 2,471,528	\$ 3,201,569	\$ 2,000,000	\$ 2,400,000
County Funded Bridge Repair	\$ 2,110,931	\$ 1,259,122	\$ 3,853,096	\$ 1,500,000	\$ 2,550,000
Federal Funded Bridge Projects	\$ 4,258,408	\$ 538,205	\$ 1,825,890	-	-
CHIPS	\$ 6,961,181	\$ 7,635,289	\$ 8,949,422	\$ 6,600,000	\$ 7,000,000
Paving	\$ 4,515,663	\$ 5,276,689	\$ 5,208,941	\$ 4,000,000	\$ 5,000,000
Snow Removal	\$ 3,456,430	\$ 3,739,184	\$ 3,848,516	\$ 4,000,000	\$ 4,500,000
Equipment	\$ 480,179	\$ 1,109,337	\$ 1,793,197	\$ 1,385,000	\$ 2,030,000

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 9003 Highway								
(Fund 05) ***** Appropriations: *****								
***SubDepartment: 3310 Traffic								
01100	Personal Services	\$180,224	\$186,348	\$186,348	\$204,443	\$204,443	\$0	\$0
01110	Temporary	\$10,954	\$15,000	\$8,699	\$20,000	\$15,000	\$0	\$0
01300	Overtime	\$8,804	\$10,000	\$14,000	\$15,000	\$10,000	\$0	\$0
02300	Technical Equipment	\$0	\$0	\$9,000	\$0	\$0	\$0	\$0
04111	Trackable Durable Expendables	\$0	\$0	\$0	\$5,000	\$5,000	\$0	\$0
04119	Computer Software	\$0	\$1,000	\$1,000	\$0	\$0	\$0	\$0
04480	Highway Pavement Marking	\$397,599	\$450,000	\$450,000	\$500,000	\$420,000	\$0	\$0
04585	Operating Supplies	\$72,476	\$90,000	\$81,000	\$100,000	\$80,000	\$0	\$0
04613	Training	\$0	\$200	\$200	\$200	\$200	\$0	\$0
08010	State Retirement	\$27,039	\$27,645	\$27,645	\$30,490	\$30,490	\$0	\$0
08020	Health Benefits	\$50,379	\$33,456	\$52,456	\$51,208	\$51,208	\$0	\$0
08030	Social Security	\$14,484	\$14,256	\$14,256	\$15,640	\$15,640	\$0	\$0
08040	Workers Compensation	\$4,489	\$4,004	\$4,004	\$4,211	\$4,211	\$0	\$0
Sub Dept : 3310 Totals:		\$766,448	\$831,909	\$848,608	\$946,192	\$836,192	\$0	\$0
***SubDepartment: 5010 Highway Administration								
01100	Personal Services	\$324,748	\$363,243	\$363,243	\$404,445	\$491,709	\$0	\$0
04102	Office Furnishings	\$1,668	\$5,000	\$46,800	\$2,000	\$2,000	\$0	\$0
04110	Office Expense	\$547	\$2,500	\$2,500	\$3,000	\$2,500	\$0	\$0
04112	Memberships & Dues	\$750	\$800	\$1,300	\$1,500	\$1,500	\$0	\$0
04114	Maintenance/Repair	\$0	\$0	\$1,516	\$0	\$0	\$0	\$0
04115	Telephone	\$8,637	\$6,000	\$8,500	\$8,000	\$8,000	\$0	\$0
04116	Postage	\$211	\$400	\$400	\$400	\$400	\$0	\$0
04117	Printing	\$942	\$1,000	\$1,000	\$1,000	\$1,000	\$0	\$0
04118	Computer Hardware	\$0	\$200	\$1,000	\$0	\$0	\$0	\$0
04119	Computer Software	\$0	\$8,500	\$173	\$0	\$0	\$0	\$0
04120	Computer Subscriptions	\$0	\$0	\$0	\$2,000	\$2,000	\$0	\$0
04313	Travel	\$0	\$300	\$2,800	\$300	\$2,800	\$0	\$0
04413	Medical Fees	\$2,665	\$3,000	\$3,000	\$3,000	\$3,000	\$0	\$0
04415	Advertising	\$0	\$100	\$1,411	\$100	\$100	\$0	\$0
04613	Training	\$0	\$200	\$2,700	\$300	\$6,500	\$0	\$0
04901	Taxes	\$0	\$0	\$2,500	\$2,000	\$2,000	\$0	\$0
08010	State Retirement	\$58,631	\$53,887	\$53,887	\$73,332	\$73,332	\$0	\$0
08020	Health Benefits	\$81,610	\$56,298	\$56,298	\$81,939	\$81,939	\$0	\$0
08030	Social Security	\$23,993	\$27,788	\$27,788	\$37,616	\$37,616	\$0	\$0
08040	Workers Compensation	\$8,040	\$7,805	\$7,805	\$10,128	\$10,128	\$0	\$0
Sub Dept : 5010 Totals:		\$512,442	\$537,021	\$584,621	\$631,060	\$726,524	\$0	\$0
***SubDepartment: 5020 Highway Engineering								
01100	Personal Services	\$264,555	\$370,477	\$355,977	\$412,758	\$435,970	\$0	\$0
01110	Temporary	\$31,191	\$25,000	\$22,295	\$0	\$25,000	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 9003 Highway								
(Fund 05) ***** Appropriations: *****								
01300	Overtime	\$15,150	\$20,000	\$20,000	\$20,000	\$20,000	\$0	\$0
02300	Technical Equipment	\$15,995	\$20,000	\$20,000	\$0	\$0	\$0	\$0
04102	Office Furnishings	\$500	\$5,000	\$5,000	\$2,000	\$2,000	\$0	\$0
04110	Office Expense	\$2,146	\$4,000	\$4,000	\$4,000	\$4,000	\$0	\$0
04111	Trackable Durable Expendables	\$0	\$2,500	\$2,500	\$2,500	\$2,500	\$0	\$0
04112	Memberships & Dues	\$100	\$150	\$150	\$200	\$200	\$0	\$0
04114	Maintenance/Repair	\$1,444	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$0
04313	Travel	\$0	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$0
04585	Operating Supplies	\$1,403	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$0
04613	Training	\$539	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$0
08010	State Retirement	\$36,330	\$54,961	\$54,961	\$65,019	\$65,019	\$0	\$0
08020	Health Benefits	\$40,096	\$42,920	\$42,920	\$70,270	\$70,270	\$0	\$0
08030	Social Security	\$23,135	\$28,341	\$28,341	\$33,352	\$33,352	\$0	\$0
08040	Workers Compensation	\$8,335	\$7,961	\$7,961	\$8,980	\$8,980	\$0	\$0
Sub Dept : 5020 Totals:		\$440,918	\$589,310	\$572,105	\$627,079	\$675,292	\$0	\$0
***SubDepartment: 5110 Maintenance - Roads & Bridges								
01100	Personal Services	\$1,641,623	\$1,719,805	\$1,719,805	\$1,952,368	\$1,722,289	\$0	\$0
01110	Temporary	\$190,740	\$150,000	\$169,506	\$200,000	\$160,000	\$0	\$0
01300	Overtime	\$304,168	\$250,000	\$250,000	\$300,000	\$250,000	\$0	\$0
04110	Office Expense	\$295	\$400	\$400	\$400	\$400	\$0	\$0
04111	Trackable Durable Expendables	\$4,455	\$6,000	\$5,200	\$8,000	\$6,000	\$0	\$0
04112	Memberships & Dues	\$200	\$250	\$250	\$250	\$250	\$0	\$0
04114	Maintenance/Repair	\$0	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$0
04117	Printing	\$0	\$100	\$100	\$100	\$100	\$0	\$0
04313	Travel	\$0	\$500	\$500	\$500	\$500	\$0	\$0
04324	Miscellaneous Small Tools	\$3,816	\$5,000	\$5,000	\$5,000	\$5,000	\$0	\$0
04418	Technology Services	\$10,920	\$15,000	\$15,000	\$0	\$15,000	\$0	\$0
04481	Tree Removal	\$14,066	\$25,000	\$25,000	\$40,000	\$25,000	\$0	\$0
04482	Surface Treatment	\$665,054	\$1,000,000	\$1,000,000	\$1,200,000	\$950,000	\$0	\$0
04483	Dust Control	\$19,920	\$30,000	\$30,000	\$30,000	\$30,000	\$0	\$0
04484	Brush and Weed Control	\$29,929	\$30,000	\$30,000	\$50,000	\$35,000	\$0	\$0
04585	Operating Supplies	\$0	\$500	\$500	\$500	\$500	\$0	\$0
04587	Drainage Items & Pipe	\$76,268	\$100,000	\$123,732	\$100,000	\$100,000	\$0	\$0
04588	Guid Rails	\$19,947	\$20,000	\$20,000	\$20,000	\$20,000	\$0	\$0
04589	Gravel Stone Sand	\$170,683	\$200,000	\$200,000	\$200,000	\$175,000	\$0	\$0
04590	Concrete	\$14,488	\$20,000	\$20,000	\$20,000	\$20,000	\$0	\$0
04592	Bridge Repair Materials	\$37,756	\$40,000	\$35,000	\$40,000	\$40,000	\$0	\$0
04613	Training	\$0	\$500	\$500	\$500	\$500	\$0	\$0
04686	Hired Machines	\$1,326,606	\$800,000	\$800,000	\$1,000,000	\$825,000	\$0	\$0
08010	State Retirement	\$287,728	\$255,135	\$255,135	\$256,858	\$256,858	\$0	\$0
08020	Health Benefits	\$649,906	\$684,674	\$665,674	\$642,183	\$642,183	\$0	\$0
08030	Social Security	\$153,965	\$131,565	\$131,565	\$131,755	\$131,755	\$0	\$0
08040	Workers Compensation	\$40,964	\$36,954	\$36,954	\$35,475	\$35,475	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 9003 Highway								
(Fund 05) ***** Appropriations: *****								
Sub Dept : 5110 Totals:		\$5,663,497	\$5,523,383	\$5,541,821	\$6,235,889	\$5,448,810	\$0	\$0
***SubDepartment: 5112 Road Construction								
04930	Paving County Roads	\$5,208,941	\$4,000,000	\$4,700,000	\$5,000,000	\$5,000,000	\$0	\$0
04931	Snow Removal	\$3,848,516	\$4,000,000	\$4,000,000	\$4,500,000	\$4,150,000	\$0	\$0
Sub Dept : 5112 Totals:		\$9,057,457	\$8,000,000	\$8,700,000	\$9,500,000	\$9,150,000	\$0	\$0
***SubDepartment: 9050 Unemployment Insurance								
08050	Unemployment Insurance	\$21,382	\$25,000	\$25,000	\$20,000	\$20,000	\$0	\$0
Sub Dept : 9050 Totals:		\$21,382	\$25,000	\$25,000	\$20,000	\$20,000	\$0	\$0
***SubDepartment: 9950 Transfer to Capital Projects								
09007	Transfer to Capital Bridges	\$1,909,888	\$1,500,000	\$2,786,314	\$2,550,000	\$2,050,000	\$0	\$0
09008	Transfer to Capital Roads	\$1,700,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$0	\$0
Sub Dept : 9950 Totals:		\$3,609,888	\$3,500,000	\$4,786,314	\$4,550,000	\$4,050,000	\$0	\$0
(Fund 05) ***** Revenues*****								
92300	Transportation Svc-O/Govt	(\$25,327)	(\$12,000)	(\$12,000)	\$0	(\$15,000)	\$0	\$0
92401	Interest & Earnings	(\$224,703)	(\$75,000)	(\$75,000)	\$0	(\$75,000)	\$0	\$0
92590	Permit Fees	(\$1,825)	(\$2,000)	(\$2,000)	\$0	(\$2,000)	\$0	\$0
92680	Insurance Recoveries	(\$26,477)	\$0	\$0	\$0	\$0	\$0	\$0
92701	Refund Prior Years Exp	(\$15,630)	\$0	\$0	\$0	\$0	\$0	\$0
92801	Interfund Revenues	(\$1,105)	\$0	\$0	\$0	\$0	\$0	\$0
93501	Consolidated Highway Aid	(\$8,619,311)	(\$6,600,000)	(\$8,300,000)	(\$7,000,000)	(\$8,300,000)	\$0	\$0
95031	Interfund Transfers	(\$10,384,296)	(\$9,847,097)	(\$9,847,097)	(\$9,847,097)	(\$10,189,817)	\$0	\$0
Totals For Department: 9003	Revenue	(\$19,298,673)	(\$16,536,097)	(\$18,236,097)	(\$16,847,097)	(\$18,581,817)	\$0	\$0
	Expense	\$20,072,032	\$19,006,623	\$21,058,469	\$22,510,220	\$20,906,817	\$0	\$0
	Total	\$773,359	\$2,470,526	\$2,822,372	\$5,663,123	\$2,325,000	\$0	\$0
Totals for FUND: 05	Revenue	(\$19,298,673)	(\$16,536,097)	(\$18,236,097)	(\$16,847,097)	(\$18,581,817)	\$0	\$0
	Expense	\$20,072,032	\$19,006,623	\$21,058,469	\$22,510,220	\$20,906,817	\$0	\$0
	Total	\$773,359	\$2,470,526	\$2,822,372	\$5,663,123	\$2,325,000	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 9004 Road Machinery								
(Fund 10) ***** Appropriations: *****								
***SubDepartment: 5130 Road Machinery								
01100	Personal Services	\$466,919	\$539,580	\$539,580	\$551,932	\$551,932	\$0	\$0
01110	Temporary	\$2,100	\$15,000	\$15,000	\$20,000	\$12,000	\$0	\$0
01300	Overtime	\$53,247	\$60,000	\$60,000	\$75,000	\$60,000	\$0	\$0
02401	Automotive Equipment	\$0	\$60,000	\$60,000	\$60,000	\$60,000	\$0	\$0
02403	Pickup Truck Replacement	\$434,215	\$225,000	\$456,704	\$190,000	\$190,000	\$0	\$0
02404	Dump Truck Replacement	\$414,804	\$250,000	\$493,709	\$350,000	\$350,000	\$0	\$0
02405	Service Truck Replacement	\$70,116	\$0	\$71,323	\$140,000	\$140,000	\$0	\$0
02415	Broom Tractor & Attachments	\$105,686	\$0	\$0	\$0	\$0	\$0	\$0
02464	Track Hoe	\$674,136	\$300,000	\$300,000	\$0	\$0	\$0	\$0
02465	Roller	\$0	\$0	\$0	\$436,560	\$0	\$0	\$0
02483	Mower w/ Rotary Cutter	\$0	\$200,000	\$191,000	\$0	\$0	\$0	\$0
02484	Skid Steer Loader	\$85,971	\$0	\$0	\$0	\$0	\$0	\$0
02494	Loader	\$0	\$250,000	\$250,000	\$414,090	\$414,090	\$0	\$0
02495	Grader	\$0	\$0	\$0	\$444,050	\$444,050	\$0	\$0
02496	Asphalt Shoulder Machine	\$0	\$0	\$0	\$374,500	\$374,500	\$0	\$0
02600	Shop Equipment	\$8,269	\$50,000	\$50,000	\$100,000	\$0	\$0	\$0
02700	Bridge Equipment	\$0	\$50,000	\$50,000	\$100,000	\$0	\$0	\$0
04102	Office Furnishings	\$0	\$1,000	\$0	\$2,000	\$2,000	\$0	\$0
04110	Office Expense	\$512	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$0
04111	Trackable Durable Expendables	\$6,180	\$15,000	\$15,000	\$15,000	\$15,000	\$0	\$0
04112	Memberships & Dues	\$0	\$300	\$300	\$300	\$300	\$0	\$0
04114	Maintenance/Repair	\$23,552	\$24,000	\$24,000	\$25,000	\$25,000	\$0	\$0
04117	Printing	\$1,776	\$600	\$2,000	\$1,000	\$1,000	\$0	\$0
04211	Building/Prop Maintenance	\$38,713	\$40,000	\$40,000	\$50,000	\$40,000	\$0	\$0
04214	Utilities	\$66,817	\$75,000	\$75,000	\$80,000	\$75,000	\$0	\$0
04216	Trash & Waste Removal	\$9,042	\$10,000	\$10,000	\$10,000	\$10,000	\$0	\$0
043101	Internal Fleet Expense	\$372,466	\$350,000	\$350,000	\$400,000	\$370,000	\$0	\$0
043102	External Fleet Expense	\$148,639	\$150,000	\$150,000	\$200,000	\$150,000	\$0	\$0
04311	Gasoline & Oil	\$321,103	\$500,000	\$500,000	\$500,000	\$500,000	\$0	\$0
04313	Travel	\$31	\$200	\$200	\$200	\$200	\$0	\$0
04324	Miscellaneous Small Tools	\$4,504	\$5,000	\$5,000	\$6,000	\$6,000	\$0	\$0
04510	Medical Supplies	\$0	\$2,000	\$1,600	\$2,000	\$2,000	\$0	\$0
04514	Uniforms & Clothing	\$18,087	\$25,000	\$25,000	\$30,000	\$22,000	\$0	\$0
04613	Training	\$0	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$0
08010	State Retirement	\$63,575	\$80,047	\$80,047	\$82,314	\$82,314	\$0	\$0
08020	Health Benefits	\$112,077	\$117,403	\$117,403	\$121,479	\$121,479	\$0	\$0
08030	Social Security	\$38,177	\$41,278	\$41,278	\$42,223	\$42,223	\$0	\$0
08040	Workers Compensation	\$13,367	\$11,594	\$11,594	\$11,369	\$11,369	\$0	\$0
Sub Dept : 5130 Totals:		\$3,554,082	\$3,451,502	\$3,989,238	\$4,838,517	\$4,075,956	\$0	\$0
***SubDepartment: 9050 Unemployment Insurance								
08050	Unemployment Insurance	\$0	\$4,000	\$4,000	\$4,000	\$0	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
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Department 9004 Road Machinery

(Fund 10) ***** Appropriations: *****

Sub Dept : 9050 Totals:		\$0	\$4,000	\$4,000	\$4,000	\$0	\$0	\$0
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***SubDepartment: 9950 Transfer to Capital Projects

09006 Transfer to Capital Projects		\$35,000	\$0	\$0	\$0	\$0	\$0	\$0
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Sub Dept : 9950 Totals:		\$35,000	\$0	\$0	\$0	\$0	\$0	\$0
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(Fund 10) ***** Revenues *****

92301 Other Govts-Services		(\$5,102)	(\$10,000)	(\$10,000)	(\$10,000)	(\$10,000)	\$0	\$0
92302 Snow Removal-Other Govts		(\$45,076)	(\$40,000)	(\$40,000)	(\$40,000)	(\$45,000)	\$0	\$0
92401 Interest & Earnings		(\$200,475)	(\$30,000)	(\$30,000)	(\$20,000)	(\$50,000)	\$0	\$0
92665 Sale Of Equipment		(\$25,070)	\$0	\$0	\$0	(\$25,000)	\$0	\$0
92701 Refund Prior Years Exp		(\$174)	\$0	\$0	\$0	\$0	\$0	\$0
92801 Interfund Revenues		(\$156,879)	(\$150,000)	(\$150,000)	(\$150,000)	(\$160,000)	\$0	\$0
92804 Interfund Snow Removal		(\$78,175)	(\$50,000)	(\$50,000)	(\$40,000)	(\$55,000)	\$0	\$0
95031 Interfund Transfers		(\$1,772,042)	(\$1,789,321)	(\$1,789,321)	(\$1,789,321)	(\$1,907,014)	\$0	\$0
95032 Interfund Trsfrs Capital Fund		\$0	\$0	\$0	\$0	(\$548,942)	\$0	\$0

Totals For Department: 9004	Revenue	(\$2,282,993)	(\$2,069,321)	(\$2,069,321)	(\$2,049,321)	(\$2,800,956)	\$0	\$0
	Expense	\$3,589,082	\$3,455,502	\$3,993,238	\$4,842,517	\$4,075,956	\$0	\$0
	Total	\$1,306,089	\$1,386,181	\$1,923,917	\$2,793,196	\$1,275,000	\$0	\$0

Totals for FUND: 10	Revenue	(\$2,282,993)	(\$2,069,321)	(\$2,069,321)	(\$2,049,321)	(\$2,800,956)	\$0	\$0
	Expense	\$3,589,082	\$3,455,502	\$3,993,238	\$4,842,517	\$4,075,956	\$0	\$0
	Total	\$1,306,089	\$1,386,181	\$1,923,917	\$2,793,196	\$1,275,000	\$0	\$0

Recycling & Waste Management

Divisions: Administration, Recycling, Transfer Station

The Department of Recycling and Waste Management and the Director of Recycling and Waste Management were established by Local Law No. 3 of 1991 to oversee, coordinate, operate and regulate a comprehensive solid waste management system for the County. The management and administration of this department were overseen by the Highway Department from 2001 until Resolution No. 226 of 2025 reorganized the Recycling and Waste Management Department to its current structure.

The department accepts recyclables from municipalities, private haulers, businesses, and individuals throughout Jefferson County, processing and selling the recovered materials. It transports recyclable materials from municipal recycling centers and several school districts to the Recycling Center. In addition to managing these operations, the department assists municipalities and businesses in developing and maintaining recycling and waste management programs, while also providing public education and outreach on these topics. Waste received from permitted haulers and residential users at the Transfer Station is transported to the Development Authority of the North Country (the Authority) landfill for disposal. The department issues Commercial Waste Permits to all users of the Recycling Center and Transfer Station and manages billing and collections for those services. It also coordinates with State agencies, the Authority, the City of Watertown, as well as Lewis and St. Lawrence Counties on matters of shared interest in solid waste management. The operations of this Department are accounted for in an enterprise fund designed to recover all operating costs through user fees.

Indicators	2022	2023	2024	2025 (est.)	2026 (est.)
Municipal Solid Waste (tons)	40,152	40,231	41,675	42,000	42,000
Recyclable Materials (tons)	7,234	6,947	6,083	6,000	6,000
Total (tons)	47,386	47,178	47,758	49,500	48,000
Staff (Full Time)	12	12	12	13	14

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 9101 Solid Waste - Recycling								
(Fund 15) ***** Appropriations: *****								
***SubDepartment: 8160 Solid Waste Management - Recyc								
01100	Personal Services	\$693,770	\$710,937	\$710,937	\$830,522	\$782,100	\$0	\$0
01110	Temporary	\$24,851	\$35,000	\$35,000	\$35,000	\$35,000	\$0	\$0
01300	Overtime	\$65,083	\$70,000	\$70,000	\$70,000	\$70,000	\$0	\$0
02100	Equipment	\$45,893	\$0	\$0	\$20,000	\$0	\$0	\$0
02403	Pickup Truck Replacement	\$0	\$0	\$69,856	\$140,000	\$0	\$0	\$0
02408	Tractor/Truck	\$194,060	\$210,000	\$210,000	\$0	\$0	\$0	\$0
02409	Roll Off Truck	\$256,786	\$0	\$0	\$254,000	\$254,000	\$0	\$0
02410	Baler	\$804,671	\$0	\$0	\$0	\$0	\$0	\$0
02464	Track Hoe	\$281,587	\$0	\$150,000	\$0	\$0	\$0	\$0
02480	Trailer	\$195,656	\$0	\$0	\$410,000	\$220,000	\$0	\$0
02484	Skid Steer Loader	\$0	\$65,000	\$65,000	\$0	\$0	\$0	\$0
02494	Loader	\$156,500	\$0	\$0	\$0	\$0	\$0	\$0
02500	Building/Grounds Equip	\$472,869	\$0	\$0	\$20,000	\$20,000	\$0	\$0
02502	Recycling Containers	\$0	\$0	\$0	\$100,000	\$0	\$0	\$0
02600	Shop Equipment	\$5,126	\$0	\$0	\$0	\$0	\$0	\$0
04102	Office Furnishings	\$2,674	\$0	\$100	\$2,500	\$2,500	\$0	\$0
04110	Office Expense	\$1,258	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$0
04111	Trackable Durable Expendables	\$6,781	\$2,000	\$1,400	\$13,700	\$13,700	\$0	\$0
04112	Memberships & Dues	\$75	\$75	\$90	\$250	\$250	\$0	\$0
04113	Equipment Rental	\$20,585	\$25,000	\$25,000	\$25,000	\$10,000	\$0	\$0
04114	Maintenance/Repair	\$47,567	\$150,000	\$150,000	\$40,000	\$40,000	\$0	\$0
04115	Telephone	\$1,904	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$0
04116	Postage	\$1,600	\$1,500	\$2,100	\$1,500	\$1,500	\$0	\$0
04117	Printing	\$4,914	\$3,000	\$3,000	\$3,000	\$3,000	\$0	\$0
04118	Computer Hardware	\$372	\$500	\$500	\$450	\$450	\$0	\$0
04119	Computer Software	\$360	\$0	\$0	\$8,000	\$8,000	\$0	\$0
04120	Computer Subscriptions	\$0	\$0	\$0	\$6,000	\$6,000	\$0	\$0
04211	Building/Prop Maintenance	\$1,807	\$5,000	\$5,000	\$80,000	\$40,000	\$0	\$0
04214	Utilities	\$46,691	\$50,000	\$50,000	\$50,000	\$50,000	\$0	\$0
04219	Insurance	\$26,811	\$30,000	\$29,400	\$30,000	\$30,000	\$0	\$0
043101	Internal Fleet Expense	\$72,141	\$120,000	\$119,000	\$100,000	\$100,000	\$0	\$0
043102	External Fleet Expense	\$89,405	\$145,000	\$145,000	\$155,000	\$155,000	\$0	\$0
04311	Gasoline & Oil	\$151,591	\$250,000	\$250,000	\$200,000	\$200,000	\$0	\$0
04313	Travel	\$0	\$1,000	\$1,500	\$2,000	\$2,000	\$0	\$0
04324	Miscellaneous Small Tools	\$0	\$0	\$1,000	\$2,000	\$2,000	\$0	\$0
04413	Medical Fees	\$1,014	\$1,000	\$1,000	\$1,200	\$1,200	\$0	\$0
04416	Professional Fees	\$1,756	\$0	\$26,256	\$20,000	\$20,000	\$0	\$0
04417	Fees & Permits	\$105	\$150	\$150	\$150	\$150	\$0	\$0
04487	Tipping Fees	\$2,347,140	\$2,465,000	\$2,458,744	\$2,687,000	\$2,687,000	\$0	\$0
04514	Uniforms & Clothing	\$8,810	\$9,000	\$9,000	\$14,000	\$14,000	\$0	\$0
04585	Operating Supplies	\$18,090	\$30,000	\$29,985	\$30,000	\$30,000	\$0	\$0
08010	State Retirement	\$98,801	\$105,468	\$105,468	\$116,640	\$116,640	\$0	\$0
08020	Health Benefits	\$219,341	\$236,291	\$236,291	\$262,720	\$262,720	\$0	\$0
08030	Social Security	\$56,672	\$54,387	\$54,387	\$59,831	\$59,831	\$0	\$0
08040	Workers Compensation	\$16,932	\$15,276	\$15,276	\$16,109	\$16,109	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 9101 Solid Waste - Recycling								
(Fund 15) ***** Appropriations: *****								
08050	Unemployment Insurance	\$4,660	\$2,000	\$2,000	\$2,000	\$2,000	\$0	\$0
Sub Dept : 8160 Totals:		\$6,446,712	\$4,796,584	\$5,036,440	\$5,812,572	\$5,259,151	\$0	\$0
***SubDepartment: 8190 Transfer Station Construction								
02010	Trnsfr Station Construct	\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0
Sub Dept : 8190 Totals:		\$0	\$0	\$1,000,000	\$0	\$0	\$0	\$0
***SubDepartment: 9789 LT Debt, Other - Debt Interest								
07049	LT Debt, Other- Debt Interest	\$0	\$0	\$28,959	\$31,500	\$31,500	\$0	\$0
Sub Dept : 9789 Totals:		\$0	\$0	\$28,959	\$31,500	\$31,500	\$0	\$0
***SubDepartment: 9901 Interfund Transfers								
09000	Trsf To Gen-Debt Pymt-Princ	\$0	\$100,000	\$71,041	\$100,000	\$100,000	\$0	\$0
Sub Dept : 9901 Totals:		\$0	\$100,000	\$71,041	\$100,000	\$100,000	\$0	\$0
(Fund 15) ***** Revenues*****								
92131	Tipping Fees	(\$3,933,350)	(\$4,080,000)	(\$4,100,000)	(\$4,290,000)	(\$4,402,518)	\$0	\$0
92132	Recyclable Pickup Fees	(\$167,700)	(\$220,000)	(\$220,000)	(\$275,000)	(\$275,000)	\$0	\$0
92401	Interest-Reserve Account	(\$4,845)	\$0	\$0	\$0	(\$3,500)	\$0	\$0
924011	Interest-Regular Account	\$0	\$0	\$0	(\$3,500)	\$0	\$0	\$0
924012	Interest-Late Payments	(\$4,305)	(\$4,000)	(\$4,000)	(\$8,000)	(\$8,000)	\$0	\$0
92450	Commissions	(\$1,109)	\$0	\$0	(\$1,000)	(\$1,000)	\$0	\$0
92590	Permit Fees	(\$28,800)	(\$30,000)	(\$30,000)	(\$30,000)	(\$30,000)	\$0	\$0
92651	Sale of Refuse	(\$682,669)	(\$540,084)	(\$540,084)	(\$500,000)	(\$610,633)	\$0	\$0
92655	Sales Other	(\$27,770)	(\$22,500)	(\$22,500)	(\$35,000)	(\$35,000)	\$0	\$0
92665	Sale Of Equipment	(\$73,642)	\$0	\$0	(\$25,000)	(\$25,000)	\$0	\$0
92675	Gain-Disposition of Asset	(\$55,659)	\$0	\$0	\$0	\$0	\$0	\$0
95031	Interfund Transfers	(\$574,237)	\$0	\$0	\$0	\$0	\$0	\$0
Totals For Department: 9101	Revenue	(\$5,554,086)	(\$4,896,584)	(\$4,916,584)	(\$5,167,500)	(\$5,390,651)	\$0	\$0
	Expense	\$6,446,712	\$4,896,584	\$6,136,440	\$5,944,072	\$5,390,651	\$0	\$0
	Total	\$892,626	\$0	\$1,219,856	\$776,572	\$0	\$0	\$0
Totals for FUND: 15	Revenue	(\$5,554,086)	(\$4,896,584)	(\$4,916,584)	(\$5,167,500)	(\$5,390,651)	\$0	\$0
	Expense	\$6,446,712	\$4,896,584	\$6,136,440	\$5,944,072	\$5,390,651	\$0	\$0
	Total	\$892,626	\$0	\$1,219,856	\$776,572	\$0	\$0	\$0

Capital Projects Fund

The Capital Projects Fund is established to reflect the cost of projects which are capital in nature primarily involving building and infrastructure studies and improvements. A description of the specific projects to be funded is included in the six-year capital plan.

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 9006 Capital								
(Fund 20) ***** Appropriations: *****								
***SubDepartment: 1450 Board of Elections								
02061	HAVA Voting Machines	\$0	\$0	\$36,549	\$0	\$0	\$0	\$0
Sub Dept : 1450 Totals:		\$0	\$0	\$36,549	\$0	\$0	\$0	\$0
***SubDepartment: 1620 Buildings								
02002	Historic Court Facilities	\$19,191	\$27,000	\$47,654	\$55,000	\$19,000	\$0	\$0
02003	County Office Complex	\$112,434	\$71,000	\$431,543	\$455,000	\$146,000	\$0	\$0
02004	Human Services Building	\$267,030	\$180,000	\$306,555	\$1,110,000	\$3,836,000	\$0	\$0
02005	Adult Care Facility	\$0	\$0	\$0	\$65,000	\$65,000	\$0	\$0
02006	Employment & Training Building	\$1,176,995	\$215,000	\$328,005	\$100,000	\$100,000	\$0	\$0
02008	New Court Facility	\$77,135	\$38,000	\$71,804	\$150,000	\$150,000	\$0	\$0
02009	Generator	\$0	\$87,300	\$90,020	\$0	\$0	\$0	\$0
Sub Dept : 1620 Totals:		\$1,652,784	\$618,300	\$1,275,579	\$1,935,000	\$4,316,000	\$0	\$0
***SubDepartment: 1680 Information Technology								
02012	Computer Mainframe	\$503,430	\$300,000	\$813,812	\$307,535	\$200,000	\$0	\$0
02016	Tax Collection Upgrades	\$55,987	\$30,000	\$48,258	\$29,000	\$0	\$0	\$0
Sub Dept : 1680 Totals:		\$559,417	\$330,000	\$862,071	\$336,535	\$200,000	\$0	\$0
***SubDepartment: 2490 Education								
02021	JCC Facility Masterplan	\$0	\$0	\$1,701	\$0	\$0	\$0	\$0
02056	JCC Campus Revitaliz/Main	\$2,782,341	\$0	\$10,127,732	\$0	\$0	\$0	\$0
Sub Dept : 2490 Totals:		\$2,782,341	\$0	\$10,129,433	\$0	\$0	\$0	\$0
***SubDepartment: 3020 Capital Project - 911 Emergenc								
02031	E911 Dispatch	\$498,754	\$0	\$133,065	\$0	\$0	\$0	\$0
02066	Interoperable Comm Grant Prog	\$0	\$0	\$1,521,474	\$0	\$0	\$0	\$0
02067	P25 Radio Comm System	\$673,839	\$0	\$3,278,158	\$0	\$0	\$0	\$0
Sub Dept : 3020 Totals:		\$1,172,593	\$0	\$4,932,697	\$0	\$0	\$0	\$0
***SubDepartment: 3150 Corrections								
02038	Public Safety Facility	\$334,090	\$283,000	\$838,505	\$2,223,500	\$1,369,500	\$0	\$0
Sub Dept : 3150 Totals:		\$334,090	\$283,000	\$838,505	\$2,223,500	\$1,369,500	\$0	\$0
***SubDepartment: 3510 Dog Control								

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 9006 Capital								
(Fund 20) ***** Appropriations: *****								
02044	Dog Control	\$47,870	\$50,000	\$224,837	\$0	\$0	\$0	\$0
	Sub Dept : 3510 Totals:	\$47,870	\$50,000	\$224,837	\$0	\$0	\$0	\$0
	***SubDepartment: 4017 Public Health Facility							
02048	Public Health Facility	\$28,233	\$24,500	\$65,691	\$55,000	(\$8,000)	\$0	\$0
	Sub Dept : 4017 Totals:	\$28,233	\$24,500	\$65,691	\$55,000	(\$8,000)	\$0	\$0
	***SubDepartment: 5010 Highway Administration							
02052	Highway Office Complex	\$1,093,021	\$30,000	\$114,667	\$50,000	\$41,000	\$0	\$0
	Sub Dept : 5010 Totals:	\$1,093,021	\$30,000	\$114,667	\$50,000	\$41,000	\$0	\$0
	***SubDepartment: 5011 Highway Equipment							
02057	Highway Equipment	\$0	\$0	\$8,470	\$0	\$0	\$0	\$0
	Sub Dept : 5011 Totals:	\$0	\$0	\$8,470	\$0	\$0	\$0	\$0
	***SubDepartment: 5112 Road Construction							
02701	Road Construction	\$126,143	\$200,000	\$205,850	\$200,000	\$200,000	\$0	\$0
02702	Guiderail	\$93,987	\$200,000	\$456,388	\$100,000	\$100,000	\$0	\$0
02724	CR 178	\$0	\$0	\$102,750	\$0	\$0	\$0	\$0
02727	CR 32	\$449,751	\$400,000	\$550,249	\$400,000	\$400,000	\$0	\$0
02728	CR121	\$0	\$0	\$72,620	\$0	(\$72,620)	\$0	\$0
02730	CR125 Point Salubrious	\$792,000	\$0	\$491,846	\$0	\$0	\$0	\$0
02750	CR 6 Tibbets Point	\$247,378	\$0	\$397,813	\$0	\$0	\$0	\$0
02753	CR194/26	\$68,236	\$0	\$169,905	\$0	\$0	\$0	\$0
02754	CR69	\$351,711	\$0	\$216,363	\$0	\$0	\$0	\$0
02755	CR95	\$250,880	\$400,000	\$457,509	\$100,000	\$100,000	\$0	\$0
02756	CR97	\$154,272	\$400,000	\$750,628	\$700,000	\$700,000	\$0	\$0
02759	CR46	\$416,068	\$0	\$190,149	\$0	(\$190,149)	\$0	\$0
02760	CR 47	\$251,144	\$400,000	\$405,905	\$400,000	\$400,000	\$0	\$0
02761	CR 57 Point Peninsula	\$0	\$0	\$4,829,910	\$0	\$0	\$0	\$0
02762	CR 92	\$0	\$0	\$0	\$100,000	\$100,000	\$0	\$0
	Sub Dept : 5112 Totals:	\$3,201,571	\$2,000,000	\$9,297,885	\$2,000,000	\$1,737,231	\$0	\$0
	***SubDepartment: 5113 Bridge Construction							
02800	Lake Ontario Flood Mitigation	\$22,107	\$0	\$112,005	\$0	\$0	\$0	\$0
02801	C015 Coolidge Rd/Indian River	\$3,992	\$0	\$503,717	\$0	\$0	\$0	\$0
02802	Bridge Engineering&Design	\$120	\$0	\$203,278	\$100,000	\$100,000	\$0	\$0
02810	Yellow Flagged Repair	\$1,710,888	\$1,000,000	\$2,197,695	\$1,000,000	\$1,000,000	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 9006 Capital								
(Fund 20) ***** Appropriations: *****								
02811	T016 CR156	\$1,976	\$0	\$250,074	\$0	(\$250,074)	\$0	\$0
02822	R017 CR69	\$9,990	\$0	\$14	\$0	(\$14)	\$0	\$0
02846	H018 CR87	\$0	\$0	\$96,426	\$0	\$0	\$0	\$0
02855	H02 Weaver Rd/Skinner Creek	\$140,500	\$0	\$3,119,926	\$0	\$0	\$0	\$0
02859	Q017 CR189 Over Grunley Creek	\$0	\$0	\$376,787	\$0	\$0	\$0	\$0
02861	Q005 CR97 Brown Rd/Fish Creek	\$21,145	\$0	\$44,679	\$0	\$0	\$0	\$0
02864	A041 Overton Rd	\$173,850	\$0	\$76,150	\$0	\$0	\$0	\$0
02870	E18 CR9	\$0	\$0	\$250,000	\$0	\$0	\$0	\$0
02871	L038 CR91	\$0	\$0	\$24,471	\$0	\$0	\$0	\$0
02875	P28 CR30	\$788,582	\$0	\$138,120	\$0	\$0	\$0	\$0
02876	M28 CR8	\$0	\$0	\$1,173,000	\$0	\$0	\$0	\$0
02878	H14 McDonald Rd/Lindsey Creek	\$495,210	\$0	\$0	\$0	\$0	\$0	\$0
02887	P29 CR30	\$0	\$0	\$150,000	\$0	\$0	\$0	\$0
02890	P34 CR30	\$0	\$0	\$150,000	\$0	\$0	\$0	\$0
02904	K019 Evans Mills	\$1,963,973	\$0	\$4,010,351	\$0	\$0	\$0	\$0
02907	B041 CR111	\$46,763	\$0	\$36,084	\$0	(\$36,084)	\$0	\$0
02910	B033-LIMESTONE ROAD	\$149,904	\$0	\$0	\$0	\$0	\$0	\$0
02911	B034-LIMESTONE ROAD	\$149,986	\$0	\$0	\$0	\$0	\$0	\$0
02916	G1 Morris Tract Road	\$0	\$500,000	\$500,000	\$0	\$0	\$0	\$0
02917	Bridge M14, Morris Tract Rd	\$0	\$0	\$0	\$500,000	\$500,000	\$0	\$0
02918	Culvert M20, County Road 8	\$0	\$0	\$0	\$150,000	\$150,000	\$0	\$0
02919	Bridge M22 County Road 8	\$0	\$0	\$0	\$200,000	\$200,000	\$0	\$0
02998	Bridge Local Share Account	\$0	\$0	\$0	\$100,000	\$100,000	\$0	\$0
Sub Dept : 5113 Totals:		\$5,678,986	\$1,500,000	\$13,412,776	\$2,050,000	\$1,763,827	\$0	\$0
***SubDepartment: 5610 Airport								
02001	Airport Facility	\$110,558	\$0	\$604,821	\$0	\$0	\$0	\$0
02022	Airport Sewer Project	\$0	\$0	\$0	\$5,556,000	\$0	\$0	\$0
02071	PFC Projects	\$0	\$0	\$488,090	\$0	\$0	\$0	\$0
02072	Airport Obstruction Removal	\$0	\$0	\$202,319	\$474,000	\$474,000	\$0	\$0
02073	Airport Parking Improvements	\$32,998	\$0	\$206,032	\$700,000	\$610,000	\$0	\$0
02074	Hanger Rehabilitation	\$0	\$0	\$2,333,216	\$0	\$0	\$0	\$0
02076	Airp Weather Equipment System	\$22,642	\$0	\$163,913	\$0	\$0	\$0	\$0
02077	Airport Automotive Equipment	\$56,190	\$0	\$23,810	\$0	\$0	\$0	\$0
02078	Airport Air Ambulance Building	\$210,374	\$0	\$199,390	\$0	\$0	\$0	\$0
02079	Airport ARFF Building	\$0	\$0	\$119,030	\$0	\$0	\$0	\$0
02080	Airport Access Roads	\$712,815	\$0	\$240,955	\$0	\$0	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 9006 Capital								
(Fund 20) *****		***** Appropriations: *****						
02081	Apron Improvements	\$0	\$0	\$0	\$2,960,000	\$2,960,000	\$0	\$0
02083	Storm Water & Drainage PI	\$0	\$0	\$1,792	\$0	\$0	\$0	\$0
02086	Snow Removal Equipment	\$71,600	\$0	\$460,241	\$800,000	\$800,000	\$0	\$0
02087	Runway 10-28 Reconstruct	\$86,707	\$0	\$6,866,932	\$0	\$0	\$0	\$0
02088	Airport Terminal	\$5,114,814	\$0	\$26,071,518	\$0	\$0	\$0	\$0
02091	Runway 7-25	\$0	\$0	\$115,157	\$0	\$0	\$0	\$0
02092	ARFF Equipment	\$16,407	\$0	\$260,313	\$0	\$0	\$0	\$0
02097	Airfield Lighting	\$944,059	\$0	\$783,452	\$4,500,000	\$4,500,000	\$0	\$0
020992	Airport Layout Plan	\$0	\$0	\$0	\$700,000	\$700,000	\$0	\$0
020993	Airport Planning Projects	\$110,042	\$0	\$257,905	\$0	\$0	\$0	\$0
020995	RPZ Land Acquisition	\$988,432	\$0	\$358,543	\$550,000	\$550,000	\$0	\$0
Sub Dept : 5610 Totals:		\$8,477,641	\$0	\$39,757,428	\$16,240,000	\$10,594,000	\$0	\$0
***SubDepartment: 6310 Homeless Prevention								
02525	Homeless Shelters	\$40,000	\$0	\$87,728	\$0	(\$87,728)	\$0	\$0
Sub Dept : 6310 Totals:		\$40,000	\$0	\$87,728	\$0	(\$87,728)	\$0	\$0
***SubDepartment: 6989 Economic Development Other								
02060	Property Remediation	\$68,424	\$300,000	\$13,083,343	\$750,000	\$500,000	\$0	\$0
02063	Economic Development	\$0	\$0	\$500,000	\$1,000,000	\$500,000	\$0	\$0
02064	Property Acqstn/Imprvmnt	\$0	\$700,000	\$1,537,032	\$0	(\$800,000)	\$0	\$0
Sub Dept : 6989 Totals:		\$68,424	\$1,000,000	\$15,120,375	\$1,750,000	\$200,000	\$0	\$0
***SubDepartment: 9901 Interfund Transfers								
09000	Transfer To General Fund	\$2,383,020	\$0	\$692,272	\$0	\$87,728	\$0	\$0
09005	Cont to County Road Fund	\$768,000	\$0	\$0	\$0	\$0	\$0	\$0
09013	Transfer to Road Machinery	\$0	\$0	\$0	\$0	\$548,942	\$0	\$0
Sub Dept : 9901 Totals:		\$3,151,020	\$0	\$692,272	\$0	\$636,670	\$0	\$0
***SubDepartment: 9902 Transfer to Debt Service								
09003	Transfer to Debt Srvs Fd	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
Sub Dept : 9902 Totals:		\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
(Fund 20) *****		*****Revenues*****						
92209	Gen Services Other Govts	\$0	\$0	(\$15,000)	\$0	\$0	\$0	\$0
92240	JCC Capital Costs	(\$311,024)	\$0	(\$51,224)	\$0	\$0	\$0	\$0
92401	Interest & Earnings	(\$185,904)	\$0	\$185,970	\$0	\$0	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 9006 Capital								
(Fund 20) ***** Appropriations: *****								
(Fund 20) ***** Revenues*****								
92705	Gifts & Donations	(\$75,000)	\$0	(\$384,287)	\$0	\$0	\$0	\$0
93097	State Aid College	(\$1,466,171)	\$0	(\$5,088,884)	\$0	\$0	\$0	\$0
93297	State Aid Other	\$0	\$0	(\$8,572,986)	\$0	\$0	\$0	\$0
93397	StAid Fire&Emergency Mgmt	(\$649,673)	\$0	(\$1,351,395)	\$0	\$0	\$0	\$0
93525	StAid-Multi-Modal Transp	\$0	\$0	(\$316)	\$0	\$0	\$0	\$0
93589	Airport-St Aid-DOT	(\$4,729,940)	\$0	(\$26,751,263)	(\$4,932,894)	(\$246,000)	\$0	\$0
93591	St Aid Highway Capital	\$0	\$0	(\$6,789,487)	\$0	\$0	\$0	\$0
93592	State Aid Bridges	(\$1,091,278)	\$0	(\$3,884,855)	\$0	\$0	\$0	\$0
93610	State Aid SS Admin	\$0	\$0	(\$50,150)	\$0	\$0	\$0	\$0
93890	St Aid Environ Protect Fd	\$0	\$0	\$604	\$0	\$0	\$0	\$0
94097	Fed Aid Capital Projects	\$0	\$0	(\$36,549)	\$0	\$0	\$0	\$0
94589	Fed Aid-Airport Cap Projects	(\$1,131,252)	\$0	(\$13,815,224)	(\$12,535,000)	(\$9,487,000)	\$0	\$0
94592	Fed Aid Bridges	(\$1,825,890)	\$0	(\$7,321,489)	\$0	\$0	\$0	\$0
95031	Interfund Transfers	(\$9,864,915)	(\$2,335,800)	(\$12,941,568)	(\$2,335,800)	(\$2,979,500)	\$0	\$0
950315	Interfund Transfers Roads	(\$3,609,888)	(\$3,500,000)	(\$4,786,314)	(\$4,550,000)	(\$4,050,000)	\$0	\$0
957101	Bonds Jefferson Comm College	\$0	\$0	(\$115,000)	\$0	\$0	\$0	\$0
957102	Bonds Co Buildings Improvments	\$0	\$0	\$0	\$0	(\$4,000,000)	\$0	\$0
957105	Bonds E911 Communication System	\$0	\$0	(\$1,500,000)	\$0	\$0	\$0	\$0
95731	BAN Redeemed From Approp.	\$0	\$0	\$1,025,000	\$0	\$0	\$0	\$0
Totals For Department: 9006	Revenue	(\$24,940,934)	(\$5,835,800)	(\$92,244,419)	(\$24,353,694)	(\$20,762,500)	\$0	\$0
	Expense	\$28,587,992	\$5,835,800	\$96,856,962	\$26,640,035	\$20,762,500	\$0	\$0
	Total	\$3,647,057	\$0	\$4,612,543	\$2,286,341	\$0	\$0	\$0
Totals for FUND: 20	Revenue	(\$24,940,934)	(\$5,835,800)	(\$92,244,419)	(\$24,353,694)	(\$20,762,500)	\$0	\$0
	Expense	\$28,587,992	\$5,835,800	\$96,856,962	\$26,640,035	\$20,762,500	\$0	\$0
	Total	\$3,647,057	\$0	\$4,612,543	\$2,286,341	\$0	\$0	\$0

Employment & Training

Divisions: Workforce Innovation & Opportunity Act, Department of Social Services

By Local Law No. 1 of 1994, the Board of Supervisors established the Department of Employment and Training. The Employment and Training Department generally operates under the provision of the federal Workforce Innovation & Opportunity Act of 2014 (WIOA) in utilizing federal grant funds to provide workforce development services. Included among those services are: vocational counseling and employment development planning; employment assessments and job referrals; occupational skills classroom training and on-the-job training; specialized workshops and employment activities; and youth employment and training programs. In partnership with the Department of Social Services and other key workforce stakeholders, the Department of Employment and Training delivers employment and training services to job seekers and businesses throughout Jefferson County and administers WIOA programs in both Jefferson and Lewis Counties.

Indicators	2022	2023	2024	2025 (est.)	2026 (est.)
Services and Activities for Employment & Training Programs					
Services Provided to Customers	-	-	2180	2784	2730
Training & Education Programs	293	152	137	132	135
Year-Round Youth & Young Adult Programs	102	142	189 WIOA 31 TANF	182 WIOA 65 TANF	167 WIOA 43 TANF
Summer Youth and Young Adult Programs	54+ 101 TANF	72+ 99 TANF	26 WIOA 114 TANF	29 WIOA 98 TANF	25 WIOA 95 TANF
Probation GIVES Program	N/A	N/A	N/A	13	16
Services and Activities for Public Assistance Programs					
Client Assessments and Employment Planning	470	585	516	534	536
Supervised Job Searches	401	537	481	520	522
Community Work Experience	55	63	71	51	53
Total Skills for Success Hires	111	138	129	124	126

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 6340 Employment and Training								
(Fund 25) ***** Appropriations: *****								
***SubDepartment: 6340 Employment and Training Admini								
01100	Personal Services	\$774,444	\$977,202	\$977,202	\$1,014,550	\$1,014,550	\$0	\$0
01110	Temporary	\$48,852	\$73,899	\$73,899	\$80,320	\$80,320	\$0	\$0
01300	Overtime	\$11	\$0	\$0	\$0	\$0	\$0	\$0
04102	Office Furnishings	\$5,310	\$0	\$1,150	\$0	\$0	\$0	\$0
04110	Office Expense	\$4,896	\$4,550	\$4,300	\$4,300	\$4,300	\$0	\$0
04112	Memberships & Dues	\$4,433	\$5,500	\$5,500	\$5,500	\$5,500	\$0	\$0
04115	Telephone	\$961	\$1,225	\$1,225	\$1,100	\$1,100	\$0	\$0
04116	Postage	\$459	\$1,200	\$1,200	\$1,200	\$1,200	\$0	\$0
04117	Printing	\$4,725	\$4,500	\$4,500	\$4,500	\$4,500	\$0	\$0
04118	Computer Hardware	\$0	\$0	\$1,080	\$0	\$0	\$0	\$0
04210	Building/Property Rental	\$178,320	\$180,780	\$180,780	\$178,800	\$178,800	\$0	\$0
04214	Utilities	\$22,924	\$22,300	\$22,300	\$22,000	\$22,000	\$0	\$0
04215	Parking Lot Services	\$8,251	\$10,150	\$10,150	\$10,000	\$10,000	\$0	\$0
04216	Trash & Waste Removal	\$793	\$962	\$962	\$754	\$754	\$0	\$0
04312	Automobile Rental	\$4,000	\$9,500	\$9,500	\$9,500	\$9,500	\$0	\$0
04313	Travel	\$11,162	\$11,000	\$10,925	\$3,000	\$3,000	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$7,000	\$7,000	\$0	\$0
04414	Supporting Services-Internal	\$43,833	\$115,240	\$115,240	\$65,000	\$65,000	\$0	\$0
04415	Advertising	\$0	\$500	\$500	\$500	\$500	\$0	\$0
04416	Professional Fees	\$0	\$100	\$100	\$100	\$100	\$0	\$0
04418	Technology Services	\$8,400	\$8,525	\$8,525	\$8,652	\$8,652	\$0	\$0
04611	Training on the Job	\$62,384	\$163,895	\$161,990	\$255,799	\$272,446	\$0	\$0
04612	Training Work Experience	\$445,702	\$637,110	\$637,110	\$686,875	\$686,875	\$0	\$0
046131	Staff Training	\$4,171	\$9,000	\$9,000	\$8,000	\$8,000	\$0	\$0
046132	Clients Training	\$635,357	\$388,449	\$513,449	\$437,850	\$454,497	\$0	\$0
04619	Lewis Co Reimbursement	\$117,182	\$127,000	\$127,000	\$110,000	\$110,000	\$0	\$0
04624	Incidental Res/Cln/Inmte	\$1,355	\$22,300	\$22,300	\$5,000	\$5,000	\$0	\$0
08010	State Retirement	\$105,035	\$144,969	\$144,969	\$149,950	\$149,950	\$0	\$0
08020	Health Benefits	\$174,291	\$183,573	\$183,573	\$172,939	\$172,939	\$0	\$0
08030	Social Security	\$94,225	\$122,894	\$122,894	\$145,816	\$145,816	\$0	\$0
08040	Workers Compensation	\$29,491	\$34,518	\$34,518	\$20,710	\$20,710	\$0	\$0
08050	Unemployment Insurance	\$7,874	\$4,100	\$4,100	\$4,500	\$4,500	\$0	\$0
Sub Dept : 6340 Totals:		\$2,798,842	\$3,264,941	\$3,389,941	\$3,414,215	\$3,447,508	\$0	\$0
***SubDepartment: 6345 WIA - Summer Staff								
01110	Temporary	\$2,465	\$0	\$0	\$0	\$0	\$0	\$0
08030	Social Security	\$189	\$0	\$0	\$0	\$0	\$0	\$0
Sub Dept : 6345 Totals:		\$2,653	\$0	\$0	\$0	\$0	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
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Department 6340 Employment and Training

(Fund 25) ***** Appropriations: *****

(Fund 25) ***** Revenues*****

91290	Contract DSS	(\$617,368)	(\$778,000)	(\$778,000)	(\$888,564)	(\$888,564)	\$0	\$0
92412	Rental-Real Prop-O/Govt	(\$116,345)	(\$107,320)	(\$107,320)	(\$112,887)	(\$112,887)	\$0	\$0
93954	State Aid SYEP(OTDA)	\$0	(\$466,493)	(\$466,493)	(\$511,728)	(\$511,728)	\$0	\$0
94088	Fed Aid Other	\$0	(\$15,000)	(\$15,000)	(\$15,000)	(\$15,000)	\$0	\$0
94088D	Fed Aid Other Deferred	(\$7,721)	\$0	\$0	\$0	\$0	\$0	\$0
94616	Fed Aid Job Training	(\$1,642,938)	(\$1,547,411)	(\$1,672,411)	(\$1,568,612)	(\$1,568,612)	\$0	\$0
94618	Fed Aid TANF	(\$568,861)	(\$350,717)	(\$350,717)	(\$350,717)	(\$350,717)	\$0	\$0

Totals For Department: 6340	Revenue	(\$2,953,233)	(\$3,264,941)	(\$3,389,941)	(\$3,447,508)	(\$3,447,508)	\$0	\$0
	Expense	\$2,801,495	\$3,264,941	\$3,389,941	\$3,414,215	\$3,447,508	\$0	\$0
	Total	(\$151,738)	\$0	\$0	(\$33,293)	\$0	\$0	\$0

Totals for FUND: 25	Revenue	(\$2,953,233)	(\$3,264,941)	(\$3,389,941)	(\$3,447,508)	(\$3,447,508)	\$0	\$0
	Expense	\$2,801,495	\$3,264,941	\$3,389,941	\$3,414,215	\$3,447,508	\$0	\$0
	Total	(\$151,738)	\$0	\$0	(\$33,293)	\$0	\$0	\$0

Insurance (35 Fund)

Divisions: Self Insurance Fund- Worker's Compensation

In accordance with the provisions of the NYS Workers' Compensation Law, Jefferson County, by Local Law No. 1 of 1956, as amended, operates a self-funded Workers' Compensation plan providing coverage to employees of the County, twenty-two towns, seventeen villages, volunteer firefighters and volunteer ambulance crews in certain jurisdictions within the County. Claims are administered by NCAComp under direction of the department.

Indicators	2022	2023	2024	2025 (est.)	2026 (est.)
New Claims	95	122	94	90	90
Claims Paid	\$ 1,464,027	\$ 1,946,207	\$ 1,514,346	\$ 1,800,000	\$ 2,000,000

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 1436 Insurance Department								
(Fund 35) ***** Appropriations: *****								
***SubDepartment: 1710 Health Benefits Administration								
01100	Personal Services	\$30,217	\$113,710	\$113,710	\$128,926	\$128,926	\$0	\$0
04110	Office Expense	\$0	\$300	\$300	\$300	\$300	\$0	\$0
04112	Memberships & Dues	\$55	\$100	\$100	\$100	\$100	\$0	\$0
04115	Telephone	\$39	\$150	\$150	\$150	\$150	\$0	\$0
04116	Postage	\$152	\$250	\$250	\$250	\$250	\$0	\$0
04117	Printing	\$41	\$200	\$200	\$200	\$200	\$0	\$0
04313	Travel	\$0	\$200	\$200	\$0	\$0	\$0	\$0
04315	Mileage	\$0	\$0	\$0	\$100	\$100	\$0	\$0
04411	Legal Fees	\$41,780	\$75,000	\$75,000	\$30,000	\$40,000	\$0	\$0
04413	Medical Fees	\$4,250	\$5,874	\$5,874	\$6,000	\$6,000	\$0	\$0
04414	Supporting Services-Internal	\$97,767	\$0	\$0	\$0	\$0	\$0	\$0
04416	Professional Fees	\$123,235	\$129,000	\$129,000	\$132,000	\$132,000	\$0	\$0
04625	Payments to Workers Comp	\$134,426	\$150,000	\$150,000	\$140,000	\$140,000	\$0	\$0
08010	State Retirement	\$4,696	\$16,869	\$16,869	\$19,228	\$19,228	\$0	\$0
08020	Health Benefits	\$10,122	\$43,954	\$43,954	\$40,536	\$40,536	\$0	\$0
08030	Social Security	\$2,190	\$8,699	\$8,699	\$9,863	\$9,863	\$0	\$0
08040	Workers Compensation	\$745	\$2,443	\$2,443	\$2,656	\$2,656	\$0	\$0
Sub Dept : 1710 Totals:		\$449,714	\$546,749	\$546,749	\$510,309	\$520,308	\$0	\$0
***SubDepartment: 1720 Self Insurance Benefits and CI								
04626	Claims	\$1,514,346	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$0	\$0
Sub Dept : 1720 Totals:		\$1,514,346	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	\$0	\$0
(Fund 35) ***** Revenues *****								
92222	Participants Assessments	(\$1,432,019)	(\$1,313,766)	(\$1,313,766)	(\$1,092,062)	(\$1,000,586)	\$0	\$0
92401	Interest & Earnings	(\$268,527)	(\$150,000)	(\$150,000)	(\$150,000)	(\$150,172)	\$0	\$0
92701	Refund Prior Years Exp	(\$33,423)	\$0	\$0	\$0	\$0	\$0	\$0
92802	Reimburse Fringe Benefits	(\$1,137,443)	(\$1,082,983)	(\$1,082,983)	(\$1,276,473)	(\$1,169,550)	\$0	\$0
Totals For Department: 1436	Revenue	(\$2,871,413)	(\$2,546,749)	(\$2,546,749)	(\$2,518,535)	(\$2,320,308)	\$0	\$0
	Expense	\$1,964,060	\$2,546,749	\$2,546,749	\$2,510,309	\$2,520,308	\$0	\$0
	Total	(\$907,352)	\$0	\$0	(\$8,226)	\$200,000	\$0	\$0
Totals for FUND: 35	Revenue	(\$2,871,413)	(\$2,546,749)	(\$2,546,749)	(\$2,518,535)	(\$2,320,308)	\$0	\$0
	Expense	\$1,964,060	\$2,546,749	\$2,546,749	\$2,510,309	\$2,520,308	\$0	\$0
	Total	(\$907,352)	\$0	\$0	(\$8,226)	\$200,000	\$0	\$0

Insurance (40 Fund)

Divisions: Health Benefits

Pursuant to the terms of the County's Collective Bargaining agreement with CSEA, NEA, Deputy Sheriff's Association and the Management Personnel Policy, the County operates a comprehensive self-funded medical and hospitalization health benefits plan for its employees and their dependents. The Plan is administered under contract with UMR who receives and pays claims on behalf of the County. The department provides assistance to Plan members, oversees the contract with the Plan's Third Party Administrator and carries out general administrative duties related to the operation of the Plan. This program is accounted for in a special revenue fund known as the Risk Retention Fund.

Indicators	2022	2023	2024	2025 (est.)	2026 (est.)
Average Monthly Enrollment					
Individual	527	515	500	495	500
Family	660	639	676	675	675
Claims Paid	\$ 22,226,405	\$ 22,145,473	\$ 25,420,978	\$ 25,277,547	\$ 28,500,000

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 9021 Health Benefits								
(Fund 40) ***** Appropriations: *****								
***SubDepartment: 1710 Health Benefits Administration								
01100	Personal Services	\$68,139	\$87,164	\$87,164	\$76,400	\$76,400	\$0	\$0
04110	Office Expense	\$290	\$400	\$510	\$400	\$400	\$0	\$0
04115	Telephone	\$39	\$300	\$240	\$300	\$300	\$0	\$0
04116	Postage	\$389	\$1,500	\$1,500	\$1,500	\$1,500	\$0	\$0
04117	Printing	\$939	\$800	\$800	\$1,000	\$1,000	\$0	\$0
04409	Accounting & Audit Fees	\$32,550	\$36,500	\$36,500	\$36,000	\$36,000	\$0	\$0
04416	Professional Fees	\$479,489	\$490,000	\$490,000	\$435,000	\$435,000	\$0	\$0
04601	Fed Charges Admn/HCRA Fee	\$6,553	\$7,000	\$7,060	\$7,500	\$7,500	\$0	\$0
08010	State Retirement	\$11,085	\$12,931	\$12,931	\$11,394	\$11,394	\$0	\$0
08020	Health Benefits	\$25,029	\$27,430	\$27,430	\$25,299	\$25,299	\$0	\$0
08030	Social Security	\$4,911	\$6,668	\$6,668	\$5,845	\$5,845	\$0	\$0
08040	Workers Compensation	\$1,390	\$1,873	\$1,873	\$1,574	\$1,592	\$0	\$0
Sub Dept : 1710 Totals:		\$630,803	\$672,566	\$672,676	\$602,212	\$602,230	\$0	\$0
***SubDepartment: 9060 Health Benefits Payments								
08001	Payment of Benefit Claims	\$25,420,978	\$26,000,000	\$26,000,000	\$28,500,000	\$28,500,000	\$0	\$0
08002	Medicare Reimb Part B	\$1,151,147	\$1,300,000	\$1,300,000	\$1,400,000	\$1,400,000	\$0	\$0
Sub Dept : 9060 Totals:		\$26,572,125	\$27,300,000	\$27,300,000	\$29,900,000	\$29,900,000	\$0	\$0
(Fund 40) *****		*****Revenues*****						
92280	Health Svcs-Other Govts	(\$582,235)	(\$650,000)	(\$650,000)	(\$600,000)	(\$600,000)	\$0	\$0
92401	Interest & Earnings	(\$1,023,748)	(\$500,000)	(\$500,000)	(\$550,000)	(\$550,121)	\$0	\$0
92700	Reimb Medicare Part D Exp	(\$499,398)	(\$650,000)	(\$650,000)	(\$650,000)	(\$650,000)	\$0	\$0
92701	PY Medical Rebates(Cash Basis)	(\$1,062,644)	(\$500,000)	(\$500,000)	(\$2,000,000)	(\$2,000,000)	\$0	\$0
92702	CY Medical Rebates(Cash Basis)	\$0	\$0	\$0	(\$1,750,000)	(\$1,750,000)	\$0	\$0
927091	Other Employee Contributions	(\$10,115)	(\$12,000)	(\$12,000)	(\$12,000)	(\$12,000)	\$0	\$0
927092	Section 125 Contributions	(\$2,015,330)	(\$2,181,104)	(\$2,181,104)	(\$2,112,281)	(\$2,112,281)	\$0	\$0
927093	Retiree Contributions	(\$130,130)	(\$130,000)	(\$130,000)	(\$145,000)	(\$145,000)	\$0	\$0
927094	JCC Retiree Contributions	(\$10,129)	(\$11,000)	(\$11,000)	(\$11,000)	(\$11,000)	\$0	\$0
92773	Cobra&Survivors Contributions	(\$65,010)	(\$90,000)	(\$90,000)	(\$75,000)	(\$75,000)	\$0	\$0
92801	Interfund Revenues	(\$20,994,338)	(\$22,365,985)	(\$22,365,985)	(\$21,596,828)	(\$21,596,828)	\$0	\$0
Totals For Department: 9021	Revenue	(\$26,393,077)	(\$27,090,089)	(\$27,090,089)	(\$29,502,109)	(\$29,502,230)	\$0	\$0
	Expense	\$27,202,928	\$27,972,566	\$27,972,676	\$30,502,212	\$30,502,230	\$0	\$0
	Total	\$809,851	\$882,477	\$882,587	\$1,000,103	\$1,000,000	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Totals for FUND: 40	Revenue	(\$26,393,077)	(\$27,090,089)	(\$27,090,089)	(\$29,502,109)	(\$29,502,230)	\$0	\$0
	Expense	\$27,202,928	\$27,972,566	\$27,972,676	\$30,502,212	\$30,502,230	\$0	\$0
	Total	\$809,851	\$882,477	\$882,587	\$1,000,103	\$1,000,000	\$0	\$0

Occupancy Tax Funds

By Local Law No. 1 of 1988 the County imposed a 3% tax on the occupancy of certain hotel and motel rooms. The proceeds of this tax are restricted for use to promote and develop tourism within the County. Since 1993 the County shares these funds on an equal basis with the Towns and City from which the tax revenues are derived.

Tourism Agencies: Pursuant to Resolution No. 173 of 1996, this budget appropriates funds in support of the Thousand Islands Regional Tourism Development Corporation (TIRTDC), Jefferson County's designated Tourism Promotion Agency. Funding levels are determined by the Board based upon the needs of the TIRTDC for effectively developing a tourism draw from outside of Jefferson County. Additional funding is allocated to Airport Advertising and DPAO for promotion and publicity.

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
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Department 9023 Occupancy Tax

(Fund 50) ***** Appropriations: *****

***SubDepartment: 6410 Promotion of Industry

04119	Computer Software	\$0	\$0	\$34,048	\$35,750	\$0	\$0	\$0
04120	Computer Subscriptions	\$0	\$0	\$0	\$0	\$40,000	\$0	\$0
04641	Airport Advertising	\$25,000	\$45,000	\$45,000	\$45,000	\$70,000	\$0	\$0
04654	TI Council	\$435,000	\$435,000	\$1,135,000	\$580,300	\$580,300	\$0	\$0
04658	DisabledPersonsActionOrg	\$4,300	\$4,300	\$4,300	\$4,300	\$4,300	\$0	\$0
04665	Zoo	\$0	\$0	\$50,000	\$25,000	\$25,000	\$0	\$0
Sub Dept : 6410 Totals:		\$464,300	\$484,300	\$1,268,348	\$690,350	\$719,600	\$0	\$0

(Fund 50) ***** Revenues*****

91113	Tax On Room Occupancy	(\$640,888)	(\$484,300)	(\$518,348)	(\$665,350)	(\$719,600)	\$0	\$0
Totals For Department: 9023	Revenue	(\$640,888)	(\$484,300)	(\$518,348)	(\$665,350)	(\$719,600)	\$0	\$0
	Expense	\$464,300	\$484,300	\$1,268,348	\$690,350	\$719,600	\$0	\$0
	Total	(\$176,588)	\$0	\$750,000	\$25,000	\$0	\$0	\$0
Totals for FUND: 50	Revenue	(\$640,888)	(\$484,300)	(\$518,348)	(\$665,350)	(\$719,600)	\$0	\$0
	Expense	\$464,300	\$484,300	\$1,268,348	\$690,350	\$719,600	\$0	\$0
	Total	(\$176,588)	\$0	\$750,000	\$25,000	\$0	\$0	\$0

Debt Service Fund

With the exception of debt associated with the County's Solid Waste Recycling and Transfer Station, the payment of principal and interest on debt contracted by the County is paid through expenditures from the Debt Service Fund. The fund derives no revenues other than transfers from other County funds.

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Department 9150 Debt Service								
(Fund 55) ***** Appropriations: *****								
***SubDepartment: 1380 Fiscal Agent Fees								
04406	Fiscal Agent Fees	\$0	\$0	\$0	\$0	\$60,000	\$0	\$0
Sub Dept : 1380 Totals:		\$0	\$0	\$0	\$0	\$60,000	\$0	\$0
***SubDepartment: 9710 Bonds								
06001	2020 Pub Imp Bonds Principal	\$610,000	\$620,000	\$620,000	\$625,000	\$625,000	\$0	\$0
06010	JCC Collab LearnBond Prin	\$335,000	\$345,000	\$345,000	\$355,000	\$355,000	\$0	\$0
06011	2017 Bond-Bldgs,JCC, E911 Prin	\$280,000	\$285,000	\$285,000	\$295,000	\$295,000	\$0	\$0
06012	DSS Security&Renovation Princ	\$0	\$0	\$0	\$0	\$130,000	\$0	\$0
07001	2020 Pub Imp Bonds Interest	\$59,019	\$52,919	\$52,919	\$46,719	\$46,719	\$0	\$0
07010	JCC Collab Learn Bond Int	\$141,600	\$131,400	\$131,400	\$120,900	\$120,900	\$0	\$0
07011	2017 Pub Imp Bond Interest	\$131,900	\$124,838	\$124,838	\$117,588	\$117,588	\$0	\$0
07012	DSS Security&Renovation Int	\$0	\$0	\$0	\$0	\$180,000	\$0	\$0
Sub Dept : 9710 Totals:		\$1,557,519	\$1,559,157	\$1,559,157	\$1,560,207	\$1,870,207	\$0	\$0
***SubDepartment: 9785 Install Purchase								
06050	Install Purchase-Princ	\$632,527	\$646,130	\$646,130	\$660,025	\$660,025	\$0	\$0
07050	Install Purchase-Interest	\$45,278	\$31,676	\$31,676	\$17,781	\$17,781	\$0	\$0
Sub Dept : 9785 Totals:		\$677,805	\$677,806	\$677,806	\$677,806	\$677,806	\$0	\$0
***SubDepartment: 9901 Interfund Transfers								
09000	Transfer To General Fund	\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
Sub Dept : 9901 Totals:		\$300,000	\$0	\$0	\$0	\$0	\$0	\$0
(Fund 55) *****		*****Revenues*****						
92240	JCC Capital Costs	(\$185,884)	(\$187,659)	(\$187,659)	(\$186,526)	(\$186,526)	\$0	\$0
92401	Interest & Earnings	(\$18,684)	\$0	(\$232,566)	\$0	\$0	\$0	\$0
93089	St Aid for Debt Service	(\$677,805)	(\$677,806)	(\$677,806)	(\$677,805)	(\$677,805)	\$0	\$0
95031	Interfund Transfers	(\$1,677,686)	(\$1,371,498)	(\$1,138,932)	(\$1,373,682)	(\$1,743,682)	\$0	\$0
Totals For Department: 9150	Revenue	(\$2,560,060)	(\$2,236,963)	(\$2,236,963)	(\$2,238,013)	(\$2,608,013)	\$0	\$0
	Expense	\$2,535,324	\$2,236,963	\$2,236,963	\$2,238,013	\$2,608,013	\$0	\$0
	Total	(\$24,736)	\$0	\$0	\$0	\$0	\$0	\$0

---BUDGET OFFICER RECOMMEND---

Position code / Object	Obj Desc	2024 Actual	2025 Adopted	2025 Modified	2026 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2026 Adopted
Totals for FUND: 55	Revenue	(\$2,560,060)	(\$2,236,963)	(\$2,236,963)	(\$2,238,013)	(\$2,608,013)	\$0	\$0
	Expense	\$2,535,324	\$2,236,963	\$2,236,963	\$2,238,013	\$2,608,013	\$0	\$0
	Total	(\$24,736)	\$0	\$0	\$0	\$0	\$0	\$0

Appendices



ESTIMATED FUND EQUITY 12/31/2026

GENERAL FUND

Nonspendable	\$1,800,000
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Restricted

Workers' Comp Reserve*	820,900
Unemployment Ins. Reserve	85,000
Insurance Reserve	2,175,000
Law Enforce/Prosecution	500,000
Wireless 911 Surcharges	1,375,000
Tax Foreclosure	1,500,000
Opioid Funding	<u>2,300,000</u>
Subtotal	\$8,755,900

Committed	\$6,900,000
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Assigned

TANF Reserve**	643,653
Reserved for Encumbrances	1,750,000
Workers' Compensation	3,000,000
Compensated Absences	2,000,000
Risk Retention	<u>4,000,000</u>
Subtotal	\$11,393,653

Appropriated for 2026	\$12,977,336
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Unassigned	\$38,000,000
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TOTAL GENERAL FUND EQUITY	\$78,026,889
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*\$200k to be applied to balance Fund 35 in 2026

**\$350k to be applied to contribute to costs of DSS Cooling Centers in 2026

COUNTY ROAD FUND

Nonspendable	\$120,000
Assigned	
Road Fund-Specific use	\$5,425,000
Appropriated for 2025	\$2,325,000
TOTAL COUNTY ROAD FUND EQUITY	\$7,870,000

ROAD MACHINERY FUND

Restricted	
Highway Equipment	\$575,000
Assigned	
Rd Machinery Fund-Specific Use	1,670,000
Reserved for Encumbrances	<u>750,000</u>
Subtotal	\$2,420,000
Appropriated for 2025	\$1,275,000
TOTAL RD MACHINERY FUND EQUITY	\$4,270,000

CAPITAL PROJECTS FUND

Restricted	
Capital Projects	\$4,000,000
Assigned	
Capital Projects	10,000,000
Reserved for Encumbrances	<u>5,000,000</u>
Subtotal	\$15,000,000
TOTAL CAPITAL PROJECTS FUND EQUITY	\$19,000,000

DEBT SERVICE FUND

Restricted	
Debt Service	\$290,000
TOTAL DEBT SERVICE FUND EQUITY	\$290,000

STATEMENT OF RESERVE FUNDS

1. Insurance Reserve Fund.

Purpose of Reserve Fund: By Resolution No. 66 adopted on March 4, 1986, the Board Supervisors established an Insurance Reserve Fund pursuant to Section 6-n of the General Municipal Law for the purpose of accumulating funds in connection with the County's decision to self insure its general liability. In accordance with General Municipal Law, monies in the fund may be expended for any loss, claim action, or judgement relating to the general liability of the County.

Balance of Fund as of 1/1/25:	\$ 2,074,504
Contributions to Fund During 2025:	0
Expenditures from Fund During 2025:	0
Projected Interest Earnings 2025:	88,483
 Projected Balance As of 12/31/25	 \$ 2,162,987

Recommendations for 2026: To be spent only as needed to settle liability claims as they arise.

2. Unemployment Insurance Reserve Fund.

Purpose of Reserve Fund: By Resolution No. 185 of 1978 the Board, pursuant to Section 6-m of the General Municipal Law established an Unemployment Insurance Payment Reserve Fund for the purpose of accumulating funds in connection with the County's decision to become liable for payments in lieu of unemployment contributions required of employers liable for contributions under article eighteen of the labor law. The maximum amount of monies which may be accumulated in the Reserve Fund is \$150,000 as provided by Resolution No. 105 of April 1989. An expenditure may be made from such fund only as required by law to pay to the unemployment insurance fund an amount equivalent to the amount of benefits paid to claimants and charged to the account of the County by the New York State Department of Labor.

Balance of Fund as of 1/1/25:	\$80,046
Contributions to Fund During 2025:	0
Expenditures from Fund During 2025:	0
Projected Interest Earning 2025:	3,444
 Projected Balance As of 12/31/25:	 \$83,490

Recommendations for 2026: To be spent only as needed to pay for unemployment insurance reimbursement.

3. Workers' Compensation Reserve Fund.

Purpose of Reserve Fund: By Local Law No. 3 of 1987 the Board of Supervisors, pursuant to Article 5 of the NYS Workers Compensation Law, provided for the continuation of a County Self Insurance Workers' Compensation Plan. As part of that Plan, and pursuant to Section 69 of the Workers Compensation Law, the Board established a Reserve Fund to accumulate funds to pay for liability of the Plan for workers compensation claims costs. The maximum amount of funds which can accumulate in the Reserve Fund was established by the Board at \$700,000.

Balance of Fund as of 1/1/25:	\$	745,900
Contributions to Fund During 2025:		0
Expenditures from Fund During 2025:		0
Projected Interest Earning 2025:		32,352
Projected Balance As of 12/31/25	\$	778,252

Recommendations for 2026: To appropriate \$200,000 from the Workers' Compensation Reserve Fund to reduce participants assessments, thereby bringing the fund balance within the maximum limit established by the Board. The remaining funds will be spent only as needed to pay for budget shortages in Workers' Compensation claims.

**STATEMENT OF DEBT OUTSTANDING
AS OF 12/31/25**

Bond	Final Maturity	Amount Outstanding	Interest Rate
2017 Public Improvement Bond	06/2037	\$3,182,000	2.25%-3.00%
2020 Public Improvement Bond	09/2031	\$2,805,000	1.00%-1.50%
Issued on behalf of Jefferson Community College:			
2015 Public Improvement Bond	06/2035	\$3,990,000	2.00%-3.50%
2017 Public Improvement Bond	06/2037	\$1,013,000	2.00%-3.50%
2020 Public Improvement Bond	09/2031	\$1,050,000	1.00%-1.50%

**JEFFERSON COUNTY
CHART OF BUDGETARY ACCOUNTS**

This chart of accounts is prepared annually in accordance with Finance Administrative Memorandum 1.06 as amended by Resolution No. 261 of 2018 to standardize appropriation accounts for the following purposes:

- to establish consistent line item identification in the budget
- to be a guideline in the purchase of goods and services
- to be a standard in the audit of claims
- to create the basis of recording of expenditures
- to generate financial reports.

Accounts are identified by:

- | | | | |
|------|----------------|---|---------------------------------|
| I. | Fund | - | Operating Unit |
| II. | Department | - | Functional Unit |
| III. | Sub-Department | - | Division of the functional unit |
| IV. | Account Number | - | Object of Expenditure |

I. Fund - Specific group of related departments

- 01 - General Fund
- 05 - Highway Fund
- 10 - Road Machinery Fund
- 15 - Recycling Fund
- 20 - Capital Project Fund
- 21 - American Rescue Plan Act Fund
- 25 - Employment & Training Fund
- 30 - Federal Revenue Sharing Fund
- 35 - Self Insurance Fund (Workers Comp)
- 40 - Health Benefits Fund
- 45 - Insurance Reserve Fund
- 50 - Occupancy Tax Fund
- 55 - Debt Service Fund
- 60 - Custodial Fund

II. Department - Groups Sub-Departments

- 1010 Legislative Board
- 1045 General Items
- 1165 District Attorney
- 1170 Public Defender
- 1325 Treasurer
- 1345 Purchasing
- 1355 Real Property Tax Services
- 1410 County Clerk
- 1420 County Attorney
- 1430 Human Resources
- 1436 Insurance Department
- 1450 Board of Elections

1620 Buildings
 1680 Information Services
 1910 Insurance
 2490 Education
 3110 Sheriff - Criminal & Civil Divisions
 3140 Probation
 3315 STOP DWI Program
 3410 Fire Control
 3510 Dog Control
 3620 Code Enforcement
 4050 Public Health
 4310 Mental Health Administration
 5610 Airport
 6010 Social Services Administration
 6070 Services for Recipients
 6340 Employment and Training
 6510 Veterans Service Agency
 6540 Consumer Affairs - County Sealer or Weights & Measures
 6772 Office for the Aging
 8020 Planning
 8668 Community Development
 8730 Forestry
 8989 Home Program - Authorized Agencies
 8990 Employee Benefits
 8992 Interfund Transfers
 9003 Highway
 9004 Road Machinery
 9006 General Government Capital
 9021 Health Services
 9023 Occupancy Tax
 9101 Solid Waste – Recycling
 9150 Debt Service
 9785 Install Purchase
 9789 Long Term Debt, Other

III. Sub-Department - Groups expenditures for a specific unit:

1040 Clerk of the Board
 1162 Court Security - Unified Court
 1167 District Attorney - Equitable Sharing
 1169 District Attorney - DTF
 1171 Assigned Counsel
 1185 Medical Examiner
 1356 Tax Map Maintenance
 1357 Revaluation Development & Maintenance
 1358 E 911
 1380 Fiscal Agent Fees
 1412 Court Records
 1415 Department of Motor Vehicles
 1422 Tax Enforcement
 1451 HAVA
 1460 Records Management
 1621 Public Safety Facility

1622 Court Complex
1650 Central Telephone
1670 Central Printing
1710 Health Benefits Administration
1720 Self Insurance Benefits and Claims
1930 Judgement & Claims
1950 Taxes and Assets - Municipal Prop
1964 Refund Real Estate Taxes
1985 Distribution of Sales Tax
1990 Contingent/Salary Adjustment
2495 Contribution to JCC
2930 Cooperative Extension Service
2960 Preschool Services
3020 Emergency Communications
3112 Dispatch
3113 SH Fed Equitable Sharing Funds
3114 Homeland Security
3150 Corrections
3310 Traffic
3411 E911 Maintenance
3412 Hazmat Team
3413 STAR Team
3415 Public Safety Radio System
4010 Public Health Administration
4011 Tuberculosis Program
4012 Sexually Transmitted Diseases Clinic
4042 Rabies Control
4046 Physically Handicapped Program
4051 Preventive Services
4052 Child Find/Infant Health Program
4055 Child Lead Poison Prevention Program
4057 Emergency Medical Services
4058 Preparedness/Response Grant
4060 Children's Services
4311 Early Intervention Program
4312 Preschool Program
4320 Mental Health Programs
4321 Mental Health Programs - Alcohol
4340 Early Intervention Services
4390 Mental Health - Court Commitments
5010 Highway Administration
5020 Highway Engineering
5110 Maintenance - Roads & Bridges
5112 Road Construction
5113 Bridge Construction
5130 Road Machinery
5630 Bus Operations
6016 Early Intervention - MA
6055 Daycare
6100 Medicaid
6101 Medicaid/Other
6109 Family Assistance

6119	Child Care
6129	State Training Schools
6140	Safety Net Assistance
6141	Home Energy Assistance Program (HEAP)
6142	Emergency Aid to Adults
6310	Community Action Planning/Homeless Shelters
6345	WIA – Summer Staff
6410	Promotion of Industry
6420	Regional Promotion
6530	Private Social Service Agencies
6989	Economic Opportunity
7310	Youth Bureau
7410	Library
7510	Historian/Historical Preservation
7600	Authorized Agency Undesignated
7989	Trail Improvements
7990	Ag & Farmland Protection
8160	Solid Waste/Recycling
8190	Transfer Station Construction
8650	Supportive Housing - ARP
8689	Housing Programs
8710	Soil Conservation District
8730	Forestry
9050	Unemployment Insurance
9060	Health Benefit Payments
9070	Undistributed Fringe
9710	Debt Service
9730	BAN's
9901	Interfund Transfers
9902	Transfer to Debt Service
9950	Transfer to Capital Projects

V. Account Number - classifies the object of expenditure for the functional unit. The second numeric digit to the right of the decimal identifies the object number as to:

- .01 Personal Services - wages, salaries, overtime, shift pay
- .02 Equipment & Capital - value greater than \$5,000, useful life of over one year, and not of a consumable nature
- .04 Contractual Expenses - consumable materials and/or services
- .06 Debt Principal
- .07 Debt Interest
- .08 Employee Benefits
- .09 Interfund Transfers

A. .01000 Personal Services - To define and record wages and salaries based on classification of employment and types of wages earned. Note: This guideline is not to be used to interpret types of employment and/or types of wages. Reference should be made to respective union agreement that governs job titles and terms of payment.

.01100 Permanent employee which occupies a budget line item. Salary budgeted will be on an annual basis.

.01110 Temporary position(s) of an employee or employees. Salary(s) budgeted in this category will be for part-time or temporary employees. Account code will be used to budget aggregate amounts for part-time or temporary when number of employees is unknown.

.01120 Taxable Fringes

.01300 Overtime - Wages earned in excess of annual salary for hours worked outside those normally scheduled. Budgeted by department.

.01400 Shift Differential - Wages in excess of annual salary for hours worked outside those normally scheduled. Budgeted by department.

.01500 Section 207-C Disability- Wages for law enforcement injured in the line of duty.

- B. .02000 Equipment and Capital Outlay** - To define and record equipment and capital purchases in accordance with Fixed Assets Control Administrative Policy and Procedure, subsection 1.03 of Finance, as amended by Resolution No. 101 of 2025. Classifications:
1. Individual item valued at least \$5,000
 2. Useful life of one year or more
 3. Not of a consumable nature

Not included is fixed building equipment such as heating, plumbing, electric. Each category of equipment will be itemized in budget request narratives as to description, quantity, and cost. Items over \$5,000 will be listed separately in budget accounts as follows:

.02001 - .02099	Road Const and Capital Accts (Budgeted Separately)
.02100 Equipment	Specialized departmental equipment
.02101 Computer Equipment	Computer Equipment
.02105 Audio Visual Equipment	Audio Visual Equipment
.02200 Office Furniture	Office Furniture – Capital Renovation
.02300 Technical Equipment	Technical Equipment
.02301 Cameras	Cameras
.02302 Radios	Radios
.02309 Canine	Canine
.02401 Automotive Equipment	Automotive Equipment
.02402 Buses	Buses
.02403 - .02499 Motor Equipment	Heavy motor equipment: dump truck, loader, etc.
.02500 Building/Grounds Equipment	Lawn tractor, mower, snowblower, parking gates, etc.
.02502 Recycling Containers	Recycling Containers

.02525 Homeless Shelters	Homeless Shelters
.02600 Shop Equipment	Shop equipment over \$5,000 in value
.02700 Bridge Equipment	Bridge Equipment
.02701 - .02799 Road Projects	Individual Road Project Lines
.02800 - .02998 Bridge Projects	Individual Bridge Project Lines

C. **.04000 Contractual** - To define and record contractual expenses by classifying within groups:

.04001 - .04025

Community Development Expenses

.04100 Office - Supply & Expenses Group Heading - Do not budget as line item.

.04102 Office Furnishings	Non-consumable/trackable (ex. Furniture)
.04110 Office Expense	Consumable office supplies such as paper, pens, printer ink/toner, reference materials
.04111 Trackable Items	Trackable items between \$500 - \$4999.99 that have a useful life of over 1 year. Includes, but not limited to: audio/visual equipment, cameras, communications equipment, computer equipment and or tools and equipment used in the construction or maintenance of buildings and infrastructure
.04112 Memberships & Dues	Professional memberships, organizational/agency dues, license renewals
.04113 Equipment Rental	Rental or lease of equipment
.04114 Maintenance/Repair	General maintenance and repair of equipment (not related to building maintenance), equipment maintenance contracts
.04115 Telephone	Phone bills, telephone answering service, cell phones
.04116 Postage	Postage meter charges, stamps, courier service, bulk mail, permits, overnight delivery
.04117 Printing	Charges from Central Printing or outside sources for forms, letterhead, preprinted envelopes, business cards, annual reports, meter charges, copy management programs for copiers, and printing of checks, brochures, tax roll forms

.04118 Computer Hardware	Miscellaneous Computer Hardware: parts, cords, keyboards, mice, hard drives, etc.
.04119 Computer Software	Computer software and applications that are NOT subscription based
.04120 Computer Subscriptions	Subscription based computer software & applications
.04121 Promotional Items	Imprinted promotional items to promote public awareness (pens, pencils, etc.)
.04200 Building and Occupancy - Group Heading - Do not budget as line item.	
.04210 Building/Property Rental	Rental payments for office and other space
.04211 Building/Property Maintenance	Maintenance items for buildings and grounds including cleaning and janitorial supplies
.04212 Maintenance Contracts	Contracts for maintenance including janitorial contracts
.04214 Utilities	Water, sewer, streetlights, electric, heating fuels
.04215 Parking Lot Services	Repairs/maintenance of parking lots, including snow removal by Highway
.04216 Trash & Waste Removal	Fees for trash removal, container refuse service medical waste.
.04218 Building Security	Security contracts
.04219 Insurance	Insurance premium costs other than health. Includes vehicle and professional liability
.04300 Automobile, Heavy Equip & Travel - Group Heading - Do not budget as line item.	
.043101 Internal Fleet Expense	Supplies/parts for County vehicles & heavy equipment repaired Internally or at the County Garage. (windshield washer fluid, oil, oil filters, etc.)
.043102 External Fleet Expense	External repairs to County vehicles & heavy equipment. Includes parts and labor completed by an outside vendor, oil changes, tire replacements, etc.
.04311 Gasoline and Oil	Vehicle gas, motor oil, diesel fuel. Do not use for oil changes.
.04312 Automobile Rental	Vehicle rental or lease
.04313 Travel	Employee travel expenses: meals, lodging, tolls, airline fares, and parking. See .04613 for Training Registrations and .04315 for Mileage expense.

.04315 Mileage	Employee mileage expense
.04324 Miscellaneous Tools	Miscellaneous hand and power tools under \$500
.04400 Fees for Services - Group Heading - Continuing services. Do not budget as item.	
.04401 Tuition-Handicapped Children	Contract for educational services
.04402 Transport-Handicapped Children	Contract for transportation of children and reimbursement of parental travel
.04407 Credit Card Fees	Credit Card Fees
.04408 Investigation Fees	Investigation and credit services
.04409 Accounting & Audit Fees	Independent audit, accounting contracts
.04410 Court Required Presence	Juror, witness, justice, and extradition
.04411 Legal Fees	Attorney fees
.04412 Bank and Finance Fees	Bank fees and other financial fees
.04413 Medical Fees	Lab, x-ray, physical exam, medical costs for inmates, transportation of patients, exam fees, therapists, culture, paternity test, nursing, ambulance, coroner, morgue, and court commitments, county physicals
.04414 Supporting Services	Inter-Departmental Services
.04415 Advertising	Bids, legal notices, classified advertising, imprinted and promotion of public awareness through advertising media sources. Do not use for printing of brochures - see account .04117 Printing.
.04416 Professional Fees	Payments for Professional Services provided to the county including but not limited to: Outside engineering, accreditation, arbitration, interpreting, legal summons, transcripts, etc.
.04417 Fees and Permits	Building, fire and air quality code fees, inspections, licenses, permits including FCC license, Civil Service examination fees, and incinerator permits
.04418 Technology Services	Services for technology related items. Ex. Internet access, cable and television subscriptions, etc.
.04419 Electronic Home Detention	Services and leased equipment to maintain home detention

.04420 Nonsecure Juvenile Facility	Foster home expense
.04422 Contracted Health Care	Payment to outside agencies for home health care contracts or to PHS for contracts
.04428 Public Safety Service	Payment to other governments for public safety.
.04430 Vaccines	Used by Public Health
.04434 DARE	Expenses associated with DARE
.04442 Family Court	All Family Court assigned counsel expenses
.04443 County Court	All County Court assigned counsel expenses
.04444 City Court	All City Court assigned counsel expenses
.04445 Justice Court	All Justice Court assigned counsel expenses
.04446 Appellate Court	All Appellate Court assigned counsel expenses
.04480 Pavement Marking	Subcontract costs; paint, reflective beads, solvents
.04481 Tree Removal	Subcontract for removal of trees
.04482 Surface Treatment	Maintenance paving, sealing equip rental, and materials
.04483 Dust Control	Bag and liquid calcium, contract for calcium chloride application
.04484 Brush and Weed Control	Contractual expense for herbicide spraying
.04485 Shared Municipal Services	For EMO
.04487 Tipping Fees	Solid waste disposal costs
.04500 Operating/Program - Group Heading - Generally physical objects, Expenses Do not budget as line item.	
.04509 Medical Expenses	Medical Expenses other than supplies
.04510 Medical Supplies	Medical supplies such as drugs, oxygen, bandages, gloves medical/first aid supplies, and medication
.04512 Food Supplies	Food Supplies for Programs
.04513 Household Supplies	Consumable items such as trays, utensils, paper products, dishes, linens, dishwashing products, laundry detergent

.04514 Uniforms and Clothing	Employee uniforms and dry cleaning/laundry services. Safety/protective clothing, gloves, and shoes. Replacement of damaged items. Includes leather gear and brass accessories. Do not use for client/inmate/resident clothing. See account .04624 Resident/Client/Inmate Expense.
.04515 Professional Food Expense	Food items for County professional meetings
.04517 Canine Medical	Canine Medical Expenses (vet services/medical fees, medications)
.04518 Canine Expense	Upkeep of dogs; food, training, chains, boarding
.04519 Arson Investigation	Costs for arson investigation: travel, photography, seminars, hand tools, miscellaneous supplies
.04520 Photographic Expense	Supplies, film development, etc.
.04521 Local Emergency Planning	Disaster Recovery Expense
.04575 Cost of Fuel Sales	Cost of Fuel Sales
.04585 Operating Supplies	Operating supplies for departmental specific exps
.04587 Drainage Items & Pipe	Drainage Items & Pipe for construction projects/enhancements
.04588 Guide Rails	Rails, cable, fencing for County roads
.04589 Gravel, Stone, Sand	Materials used for maintenance of County roads, and testing of such materials
.04590 Concrete	Concrete
.04592 Bridge Repair, Materials	Materials to repair bridges and related landscaping needs such as sod and fertilizer
.04600 Payments & Contributions - Group Heading - payments to clients and other outside parties. Budget as line item when unique account in Functional Unit and Unit defines payment.	
.04601 State Charges Admin.	Departmental payments to NYS
.04604 Client Services	Services to clients to include housekeeping, counseling and other contracted services
.04605 Day Care/Respite	Care Payments for day care for clients
.04607 Homemaker Services	Contracted homemaker services
.04608 CAPC Homeless Grant	Contract for CAPC services

.04610 Jefferson County Volunteer Center	Public benefit services per agreement
.04611 Training on the Job	Employment & Training Job training
.04612 Training Work Experience	Employment & Training Work payments
.04613 Training	Training for departmental staff, registrations, conference registration fees, etc.
.046131 Training	Employment & Training Only. Registration costs of approved education courses for staff development; training materials & supplies, in-service and Wellness programs.
.046132 Client Training	Employment & Training client training
.04614 Tuition Chargebacks	Operating portion of chargebacks for County residents attending other NYS community colleges
.04615 Capital Chargebacks	Capital portion of chargebacks for County residents attending other NYS Community Colleges
.04616 Outboarding Inmates	Costs for outboarding inmates at other facilities
.04619 Lewis Co. Reimbursement	Used by Employment and Training
.04621 Evidence and Information	Costs of gathering information and Drug Task Force
.04624 Client and Inmate Incidentals	Includes but is not limited to personal hygiene supplies, incidentals, law books, clothing, bus trips, client necessities and inmate expenses
.04625 Payments to Workers' Comp.	Payments from Self-Insurance
.04626 Claims	Payments from Self-Insurance
.04627 Homelessness	HUD-Prevent Homelessness
.04631 Distribution of Sales Tax	Distribution to other governments for sales tax share
.04632 Tax & Assess.	Taxes and Assessment Services for Municipal property
.04641 Airport Advertising	Airport Advertising (Occ. Tax)
.04648 Urban Mission Bridge	Bridge Program/Urban Mission
.04650 EMS JCC Tuition	Tuition costs of EMS training programs
.04651 EMS Training	EMS Training

.04653 - .04682	Contributions to authorized agencies
.04686 Hired Machines	Rental of equipment and personnel
.04690 JCLDC	JCLDC
.04700 Contracted Services - Group Heading - Do not budget as line item.	
.04702 Credo Foundation	Payment for services
.04703 Substance Abuse Council	Payment for services
.04707 CMHC Outpatient	Payment - mental health services
.04708 NRCIL FSS RIV	Payment - mental health services
.04709 River Hospital	Payment - mental health services
.04710 Contracted Transportation	Costs related to transport of service recipients
.04711 Carthage Area Hospital	Contracted Mental health services
.04712 Contracted Mental Health	Contracted Mental health services
.04713 Contracted Mental Health	Contracted Mental health admin
.04714 NCTLS Reinvestment	Mental health services
.04715 Alterations to Home Care Equipment	Repairs to client-owned property (ramps, furnaces, etc): Equipment state reimbursable
.04716 Contracted Meal Prep. & Organization	Meal costs for service recipients Delivery
.04718 JRC Employment	Mental health services
.04721 Mental Health Assn	Mental health services
.04728 Samaritan Med Ctr	Mental health services
.04732 Children's Home Jeff Co	Mental health services
.04734 FDRLO	Fort Drum Regional Liaison Organization
.04735 Veterans Peer Support	Mental health services
.04781 Youth Dev. Program	Youth Development Program Fund
.04800-.4806 Depreciation	Depreciation

.04900 Contractual Expenses - Group amount distributed to all .04's by dept.

.04901 Taxes	Youth Development Program Fund
.04930 Paving County Roads	Costs needed for paving purposes
.04931 Snow Removal	Snow removal charges and material costs such as salt
.04963 Contingent	No charges made to this account. Board transfers to other budget items
.04964 Salary Adjustment	No charges made to this account. Board transfers to other budget items
.04965 Succession Planning	No charges made to this account. Transfers to other budget items
.04975 - .04978 ARPA	ARPA Related Expenses
.04988 Uncollected Rec.	Uncollected Receivables for Recycling

D. .06000 - .07050 Debt Service - Items Related to Bonds/Debt repayment and issuance

E. .08000 Employee Benefits - To define and record employee fringe benefits

.08001 Payment Claims	Payment of Health Insurance Benefit Claims
.08002 Medicare Part B	Medicare Part B Reimbursements to retirees
.08010 State Retirement	Cost of payment to NYS Retirement System
.08020 Health Benefits	Cost of payment/premium equivalent for Self-Funded Health Benefits Plan
.08030 Social Security	Cost of federal Social Security
.08040 Workers Comp	Cost of payment to Self-Insured Workers Comp Plan
.08050 Unemployment	Unemployment Insurance

Personnel

Appendix E

Department Sub-Department Title	FTE	Total Salary
Airport	16.00	\$975,078
Airport	16.00	\$975,078
ACCOUNT CLERK TYPIST	1.00	\$49,088
AIR FISCAL/OPER MGR	1.00	\$79,941
AIRPORT MAINTENANCE MECHANIC	5.00	\$243,401
AIRPORT MAINTENENCE MECHANIC II	2.00	\$122,636
AIRPORT SECURITY & SAFETY COORDINATOR - REQUEST	0.00	\$0
ASSISTANT AIRPORT MANAGER	1.00	\$78,423
CLEANER	1.00	\$44,408
CLEANER - REQUEST	1.00	\$38,854
DIRECTOR OF AVIATION	1.00	\$130,254
SR AIR MAIN MECH	1.00	\$70,429
SR AIRPORT MAINT MEC	1.00	\$70,429
AIRPORT MAINTENANCE MECHANIC - RECLASS	1.00	\$47,215
Board of Elections	8.00	\$418,916
Board of Elections	8.00	\$418,916
DEPUTY COMMISSIONER OF ELECTIONS	2.00	\$110,974
DEPUTY COMMISSIONER OF ELECTIONS - RECLASS	0.00	\$0
ELECTION COMMISSIONER	2.00	\$138,562
ELECTION COMMISSIONER - RECLASS	0.00	\$8,438
REGISTRATION CLERK	2.00	\$75,748
REGISTRATION CLERK - RECLASS	0.00	\$0
VOTING MACHINE TECHNICIAN	2.00	\$85,194
VOTING MACHINE TECHNICIAN - RECLASS	0.00	\$0
Buildings	28.00	\$1,676,551
Buildings	18.00	\$1,120,916
ASSISTANT BUILDING MAINTENANCE MECHANIC	1.00	\$43,285
ASSISTANT SUPERINTENDENT OF BUILDINGS & GROUNDS	1.00	\$96,190
ASSISTANT SUPERINTENDENT OF BUILDINGS AND GROUNDS	1.00	\$92,724
BUILDING GUARD	2.00	\$188,531
BUILDING GUARD - ABOLISH	0.00	(\$87,818)
BUILDING MAINTENANCE MECHANIC	4.50	\$226,928
PRINCIPAL ACCOUNT CLERK	1.00	\$56,098
SENIOR ACCOUNT CLERK	1.00	\$57,158
SENIOR BUILDING GUARD	1.00	\$63,086
SENIOR BUILDING MAINTENANCE MECHANIC I	2.00	\$115,273
SENIOR BUILDING MAINTENANCE MECHANIC II	1.50	\$94,125
SENIOR CUSTODIAN	1.00	\$45,781
SUPERINTENDENT OF BUILDINGS AND GROUNDS	1.00	\$129,555
Court Complex	4.50	\$258,440
BUILDING MAINTENANCE MECHANIC	0.50	\$36,816

Personnel

Department Sub-Department Title	FTE	Total Salary
CUSTODIAN	2.00	\$92,435
SENIOR BUILDING MAINTENANCE MECHANIC I	1.00	\$73,154
SENIOR CUSTODIAN	1.00	\$56,035
Public Safety Facility	5.50	\$297,195
BUILDING MAINTENANCE MECHANIC	2.00	\$95,804
CUSTODIAN	1.00	\$46,904
SENIOR BUILDING MAINTENANCE MECHANIC I	1.00	\$67,704
SENIOR BUILDING MAINTENANCE MECHANIC II	0.50	\$28,647
SENIOR CUSTODIAN	1.00	\$58,136
Code Enforcement	11.00	\$670,184
Code Enforcement	11.00	\$670,184
ACCOUNT CLERK TYPIST- CREATE	1.00	\$39,370
ASSISTANT CODE ENFORCEMENT OFFICER	1.00	\$56,846
ASSISTANT CODE ENFORCEMENT OFFICER - CREATE	3.00	\$153,609
CODE ENFORCEMENT OFFICER	2.00	\$126,027
DIRECTOR OF CODE ENFORCEMENT	1.00	\$89,473
SENIOR ACCOUNT CLERK	1.00	\$64,126
SENIOR CODE ENFORCEMENT OFFICER	2.00	\$140,733
Consumer Affairs - County Seal	2.00	\$148,482
Consumer Affairs/Weight & Meas	2.00	\$148,482
ASST DIR OF WEIGHTS&	1.00	\$60,944
DIR OF WEIGHTS AND M	1.00	\$87,538
County Attorney	13.00	\$1,183,873
Assigned Counsel	1.00	\$57,130
ASSIGNED COUNSEL COORDINATOR	1.00	\$57,130
County Attorney	9.45	\$938,211
ASSISTANT COUNTY ATTORNEY	1.00	\$102,258
CONFIDENTIAL SECRETARY TO COUNTY ATTORNEY	1.00	\$60,351
COUNTY ATTORNEY	0.95	\$159,764
DEPUTY COUNTY ATTORNEY	0.50	\$72,598
PARALEGAL	1.00	\$66,466
SECRETARY	1.00	\$44,226
SENIOR ASSISTANT COUNTY ATTORNEY I	1.00	\$136,759
SENIOR ASSTISTANT COUNTY ATTORNEY I	2.00	\$258,879
TYPIST	1.00	\$36,910
Tax Enforcement	2.55	\$188,532
CLERK	1.00	\$47,193
COUNTY ATTORNEY	0.05	\$8,409
DEPUTY COUNTY ATTORNEY	0.50	\$72,598

Personnel

Department Sub-Department Title	FTE	Total Salary
SENIOR ACCOUNT CLERK	1.00	\$60,333
County Clerk	25.00	\$1,323,317
County Clerk	8.34	\$432,387
COUNTY CLERK	0.34	\$38,447
DEPUTY COUNTY CLERK	1.00	\$89,473
PRINCIPAL CLERK	1.00	\$45,773
RECORDING CLERK	4.00	\$160,596
SENIOR CLERK	2.00	\$98,098
Department of Motor Vehicles	12.33	\$674,829
COUNTY CLERK	0.33	\$37,316
MOTOR VEHICLE CLERK	9.00	\$423,151
MOTOR VEHICLE DEPUTY CLERK	1.00	\$89,473
MOTOR VEHICLE SUPERVISOR	1.00	\$68,778
SENIOR MOTOR VEHICLE CLERK	1.00	\$56,111
Historian/Historical Preservat	0.00	\$2,828
HISTORIAN	0.00	\$2,828
Records Management	4.33	\$213,273
COUNTY CLERK	0.33	\$37,316
RECORDING CLERK	3.00	\$124,979
RECORDS MANAGEMENT COORDINATOR	1.00	\$50,978
District Attorney	26.00	\$2,333,426
District Attorney	26.00	\$2,333,426
ASSISTANT DISTRICT ATTORNEY	8.00	\$885,550
ASSISTANT DISTRICT ATTORNEY II	2.00	\$236,046
CHIEF ASSISTANT DISTRICT ATTORNEY	1.00	\$165,397
CHIEF CRIMINAL INVESTIGATOR. DA	1.00	\$34,726
CRIMINAL INVESTIGATOR	1.00	\$33,280
CRIMINAL INVESTIGATOR - REQUEST	0.00	\$0
CRIMINAL INVESTIGATOR, DA	3.00	\$103,556
DISTRICT ATTORNEY	1.00	\$221,100
PARALEGAL	1.00	\$60,216
PRINCIPAL STENOGRAPHER	1.00	\$80,683
SECRETARY	1.00	\$42,182
SENIOR ASSISTANT DISTRICT ATTORNEY I	2.00	\$287,800
SENIOR SECRETARY	1.00	\$41,751
TYPIST	2.00	\$101,421
ACCOUNT CLERK/TYPIST - RECLASS	1.00	\$39,718
Dog Control	6.00	\$280,980
Dog Control	6.00	\$280,980

Personnel

Department Sub-Department Title	FTE	Total Salary
DOG CONTROL OFFICER	3.00	\$98,592
SENIOR DOG CONTROL OFFICER	2.00	\$105,352
SUPERVISING DOG CONTROL OFFICER	1.00	\$77,036
Employment and Training	17.00	\$1,014,550
Employment and Training Admini	17.00	\$1,014,550
ASST EMPLOYMENT & TRAINING DIRECTOR	1.00	\$77,036
DIR OF EMPLOYMENT & TRAINING	1.00	\$102,334
E&T ASSISTANT	1.00	\$43,152
EMPLOYMENT & TRAINING ASSISTANT	1.00	\$43,152
EMPLOYMENT AND TRAIN	5.00	\$330,512
EMPLOYMENT AND TRAIN - ABOLISH	0.00	(\$43,152)
EMPLOYMENT AND TRAINING COORDINATOR	4.00	\$193,721
PRINCIPAL ACCNT CLRK	1.00	\$70,980
SECRETARY	1.00	\$41,751
SR EMPLOYMNT&TRNING C	2.00	\$155,064
TYPIST	0.00	\$36,910
TYPIST - ABOLISH	0.00	(\$36,910)
Fire & Emergency Management	37.00	\$2,642,624
Dispatch	33.00	\$2,328,264
911 MANAGER	1.00	\$84,227
DISPATCHER	24.00	\$1,561,813
SENIOR DISPATCHER	6.00	\$510,556
TECHNICAL COMMUNICATIONS OFFICER	2.00	\$171,668
Fire Control	4.00	\$314,360
DEPUTY DIRECTOR OF FIRE & EMS	1.00	\$86,336
DIRECTOR OF FIRE & EMS	1.00	\$116,908
EMERGENCY MANAGEMENT PLANNER	1.00	\$68,182
SECRETARY	1.00	\$42,934
Health Benefits	0.83	\$76,400
Health Benefits Administration	0.83	\$76,400
DIRECTOR OF INSURANCE	0.33	\$33,524
EMPLOYEE BENEFITS SPECIALIST	0.50	\$42,876
Highway	43.00	\$2,854,411
Highway Administration	6.00	\$491,709
ACCOUNT CLERK TYPIST	1.00	\$39,367
ADMINISTRATIVE SUPER	1.00	\$95,747
CO. SUPERINTENDENT O	1.00	\$117,264
DEPUTY HIGHWAY SUPERINTENDENT - CREATE	1.00	\$111,078
SENIOR ACCOUNT CLERK	2.00	\$128,253
SENIOR ACCOUNT CLERK - RECLASS	0.00	\$0

Personnel

Department Sub-Department Title	FTE	Total Salary
Highway Engineering	5.00	\$435,970
ASST CIVIL ENGINEER	2.00	\$199,097
CIVIL ENGINEER	1.00	\$78,062
JR CIVIL ENGINEER	1.00	\$73,362
JR. CIVIL ENGINEER	1.00	\$85,449
Maintenance - Roads & Bridges	29.00	\$1,722,289
BRIDGE CONST & MAIN	0.00	\$111,398
BRIDGE CONST & MAIN - ABOLISH	0.00	(\$111,398)
GENERAL HIGHWAY FORE	3.00	\$335,122
GENERAL HIGHWAY FORE - ABOLISH	0.00	(\$115,287)
HIGHWAY CONSTRUCTION & MAINTENANCE SUPERVISOR	0.00	\$105,800
HIGHWAY CONSTRUCTION & MAINTENANCE SUPERVISOR - ABOLISH	0.00	(\$105,800)
MEO	24.00	\$1,400,048
MEO - REQUEST	0.00	\$0
WORKING FOREPERSON - CREATE	2.00	\$102,406
Traffic	3.00	\$204,443
JR CIVIL ENGINEER	1.00	\$82,285
SIGN MAINTENANCE PERSON	1.00	\$63,419
SR SIGN MAINTENANCE	1.00	\$58,739
Human Resources	5.00	\$432,108
Human Resources	5.00	\$432,108
DIRECTOR OF HUMAN RESOURCES	1.00	\$142,249
HUMAN RESOURCES ASSISTANT	2.00	\$100,318
HUMAN RESOURCES ASSOCIATE	1.00	\$105,800
HUMAN RESOURCES SPECIALIST	1.00	\$83,741
HUMAN RESOURCES ASSISTANT - RECLASS	0.00	\$0
Information Technology	12.00	\$883,991
Information Technology	12.00	\$883,991
ACCOUNT CLERK TYPIST	1.00	\$40,677
COMPUTER PROGRAMMER	1.00	\$85,995
DEPUTY DIRECTOR OF INFORMATION TECHNOLOGY	1.00	\$113,078
DIRECTOR OF INFORMATION TECHNOLOGY	1.00	\$134,196
INFORMATION SECURITY ANALYST	1.00	\$91,936
MICRO-COMPUTER TECHNICIAN	4.00	\$222,022
SENIOR ACCOUNT CLERK	1.00	\$53,999
SENIOR MICRO-COMPUTER TECHNICIAN	1.00	\$69,033
SYSTEM ADMINISTRATOR	1.00	\$73,055
Insurance Department	2.17	\$206,342
Insurance Department	0.84	\$77,416

Personnel

Department Sub-Department Title	FTE	Total Salary
ACCOUNT CLERK	0.00	\$38,693
ACCOUNT CLERK - ABOLISH	0.00	(\$38,693)
DIRECTOR OF INSURANCE	0.34	\$34,540
EMPLOYEE BENEFITS SPECIALIST	0.50	\$42,876
Self Insurance	1.33	\$128,926
DIRECTOR OF INSURANCE	0.33	\$33,524
SAFETY AND SECURITY SUPERVISOR	1.00	\$95,402
Legislative Board	23.00	\$975,938
Clerk of the Board	8.00	\$704,954
ACCOUNT CLERK	1.00	\$39,658
CONF ASST/ FISCAL AFFAIRS	1.00	\$88,266
CONF SEC TO CLERK OF BOARD	1.00	\$70,598
CONFIDENTIAL SECRETARY TO COUNTY ADMIN	1.00	\$43,352
CONFIDENTIAL SECRETARY TO COUNTY ADMIN - Step Inc	0.00	\$3,859
COUNTY ADMINISTRATOR	1.00	\$175,100
COUNTY AUDITOR	1.00	\$104,635
DEPUTY COUNTY ADMINISTRATOR	1.00	\$129,381
SENIOR ACCOUNT CLERK	1.00	\$50,105
SENIOR ACCOUNT CLERK - RECLASS	0.00	\$0
Legislative Board	15.00	\$270,984
LEGISLATOR	10.00	\$171,050
LEGISLATOR - CHAIR	1.00	\$27,354
LEGISLATOR - COMMITTEE CHAIR	3.00	\$54,435
LEGISLATOR - VICE CHAIR	1.00	\$18,145
Mental Health Services	10.00	\$727,570
Early Intervention Program	5.00	\$328,665
CHILDREN'S DISABILITY SERVICES SPECIALIST	3.00	\$191,337
EARLY INTERVENTION C	0.50	\$41,951
SENIOR ACCOUNT CLERK	0.50	\$23,378
SENIOR CHILDREN'S DISABILITY SERVICES SPECIALIST	1.00	\$71,999
Mental Health Administration	4.00	\$333,576
COORDINATOR OF MENTA	1.00	\$89,473
DIRECTOR OF COMMUNIT	1.00	\$135,085
SECRETARY	1.00	\$55,019
SENIOR ACCOUNT CLERK	1.00	\$53,999
Preschool Program	1.00	\$65,329
ACCOUNT CLERK - REQUEST	0.00	\$0
EARLY INTERVENTION C	0.50	\$41,951
SENIOR ACCOUNT CLERK	0.50	\$23,378

Personnel

Department Sub-Department Title	FTE	Total Salary
Office for the Aging	17.50	\$944,470
Office for the Aging	17.50	\$944,470
AGING SERVICES SPECL	1.00	\$55,328
DEP DIR OFFICE FOR THE AGING	1.00	\$84,227
DIRECTOR OF OFA	1.00	\$91,936
LONG TERM CARE COORD	1.00	\$59,041
PRINCIPAL ACCOUNT CLERK	1.00	\$61,498
SECRETARY	1.00	\$42,934
SENIOR ACCOUNT CLERK	1.00	\$43,698
SPECIALIST SERVICES FOR THE AGING	1.00	\$49,741
SPECIALIST SERVICES FOR THE AGING - CREATE	1.50	\$67,205
SPECIALIST SERVICES FOR THE AGING - REQUESTED	0.00	\$0
SPECIALIST, OFA	2.00	\$96,024
SPECIALIST, SERVICES FOR AGING	1.00	\$49,741
SPECIALIST, SERVICES FOR THE AGING	1.00	\$46,283
SPECIALIST; SERV FOR	3.00	\$155,937
SR ACCOUNT CLERK	1.00	\$40,877
Planning	6.00	\$458,141
Planning	6.00	\$458,141
COMM DEVELOPMENT COO	2.00	\$116,954
DEPUTY DIRECTOR OF PLANNING	1.00	\$95,757
DIRECTOR OF COUNTY P	1.00	\$106,401
GEOGRAPHIC INFO SYST	0.00	\$71,999
GEOGRAPHIC INFO SYST - TRANSFER	0.00	(\$71,999)
SECRETARY	1.00	\$39,712
SR PLANNER	1.00	\$99,317
Probation	39.00	\$2,840,288
Probation	39.00	\$2,840,288
ACCOUNT CLERK TYPIST	1.00	\$37,874
DEPUTY PROBATION OFFICER - RECLASS	1.00	\$109,568
PRINCIPAL SECRETARY	1.00	\$53,126
PROBATION DIRECTOR (GROUP B)	1.00	\$129,555
PROBATION OFFICER 1	20.00	\$1,390,918
PROBATION OFFICER 1 - CREATE	1.00	\$55,292
PROBATION OFFICER 2	7.00	\$568,277
PROBATION SUPERVISOR 1	3.00	\$325,671
SENIOR SECRETARY	2.00	\$88,707
TYPIST	2.00	\$81,300
Public Defender	23.00	\$2,144,560
Public Defender	23.00	\$2,144,560
ASSISTANT PUBLIC DEFENDER	10.00	\$1,079,448

Personnel

Department Sub-Department Title	FTE	Total Salary
ASSISTANT PUBLIC DEFENDER II	1.00	\$127,829
CONFIDENTIAL SECRETARY TO PUBLIC DEFENDER	1.00	\$56,820
DEPUTY PUBLIC DEFENDER	1.00	\$160,346
INVESTIGATOR	1.00	\$21,000
INVESTIGATOR PUBLIC DEFENDER	1.00	\$21,000
PARALEGAL	1.00	\$52,689
PUBLIC DEFENDER	1.00	\$191,554
SENIOR ASSISTANT PUBLIC DEFENDER I	2.00	\$265,298
TYPIST	2.00	\$82,264
PARALEGAL - CREATE	2.00	\$86,312
Public Health	65.00	\$5,040,605
Child Lead Poison Prevention P	1.00	\$63,190
PUBLIC HEALTH SPECIALIST	1.00	\$63,190
Emergency Medical Services	2.00	\$162,547
DIRECTOR OF EMS	1.00	\$86,336
EMS TRAINING COORDINATOR	1.00	\$76,211
Home Health Nursing	38.00	\$2,843,422
ASSOC OCCUPATIONAL T	1.00	\$97,115
DIRECTOR OF PATIENT SERVICES	1.00	\$119,160
HOME HEALTH AIDE	2.00	\$105,815
LICENSED PRACTICAL NURSE	1.00	\$56,722
NUTRITIONIST	1.00	\$89,856
PHYSICAL THERAPIST	4.00	\$319,792
PRINC ACCOUNT CLERK	1.00	\$70,980
PUBLIC HEALTH NURSE	11.00	\$984,154
PUBLIC HEALTH SOCIAL	1.00	\$92,560
SECRETARY	4.00	\$173,874
SENIOR ACCOUNT CLERK	4.00	\$211,557
SENIOR CLERK	1.00	\$41,041
SUPERVISING PHN	2.00	\$232,250
HOME HEALTH AID - CREATE	1.00	\$38,693
SUPERVISING PUBLIC HEALTH NURSE - RECLASS	1.00	\$92,083
OCCUPATIONAL THERAPIST - RECLASS	1.00	\$43,805
PHYSICAL THERAPIST -RECLASS	1.00	\$73,965
Medical Examiner	3.00	\$197,021
ASST MED EXAMINER	1.00	\$13,810
MEDICAL EXAMINER	1.00	\$120,000
MEDICAL INVESTIGATOR	1.00	\$63,211
Preparedness/Response Grant	1.00	\$100,090
PUB HLTH EMERGENCY PREP COORDINATOR	1.00	\$100,090

Personnel

Department Sub-Department Title	FTE	Total Salary
Preventive Services	14.00	\$1,189,138
ACCOUNT CLERK	1.00	\$44,216
ACCOUNT CLERK TYPIST	1.00	\$39,658
DIRECTOR OF PREVENTIVE SERVICES	1.00	\$129,555
HEALTH PLANNER	1.00	\$70,542
PUB HLTH SPECIALIST	1.00	\$65,374
PUBLIC HEALTH EDUCAT	1.00	\$82,285
PUBLIC HEALTH NURSE	5.00	\$556,254
PUBLIC HEALTH SPECIALIST	1.00	\$73,362
SECRETARY	1.00	\$41,751
EPIDEMIOLOGIST - RECLASS	1.00	\$86,141
Public Health Administration	6.00	\$485,197
DEPUTY PUBLIC HEALTH DIRECTOR	1.00	\$106,520
HEALTH PLANNER	1.00	\$73,362
MEDICAL DIRECTOR	1.00	\$28,915
PH FISCAL DIRECTOR	1.00	\$89,473
PUBLIC HEALTH DIRECT	1.00	\$144,557
SENIOR SECRETARY	1.00	\$42,370
Purchasing	6.00	\$369,504
Central Printing	1.00	\$40,877
ASSISTANT OFFSET PRINT MACHINE OPERATOR	1.00	\$40,877
Purchasing	5.00	\$328,627
ACCOUNT CLERK TYPIST	1.00	\$41,769
BUYER	2.00	\$134,589
PURCHASING AGENT	1.00	\$91,936
SENIOR ACCOUNT CLERK	1.00	\$60,333
SENIOR BUYER - REQUEST	0.00	\$0
Real Property Tax Services	14.00	\$904,131
Real Property Tax Services	6.00	\$431,651
DIRECTOR OF REAL PROPERTY TAX SERVICES II	1.00	\$103,417
RP INFORMATION SPECIALIST	2.00	\$118,831
RP TAX SERVICES SUPERVISOR	1.00	\$82,846
SENIOR RP INFORMATION SPECIALIST	1.00	\$54,558
GIS SPECIALIST - TRANSFER	1.00	\$71,999
Revaluation Development & Main	4.50	\$241,565
REAL PROPERT APPRAISAL TECHNICIAN	1.00	\$60,944
REAL PROPERTY APPRAISAL AIDE	1.00	\$38,693
REAL PROPERTY APPRAISER	1.00	\$55,292
ASSESSMENT SERVICES SUPERVISOR - CREATE	0.50	\$39,212

Personnel

Department Sub-Department Title	FTE	Total Salary
REAL PROPERTY APPRAISAL TECH - CREATE	1.00	\$47,424
REAL PROPERTY AIDE - CREATE	0.00	\$0
Tax Map Maintenance	3.50	\$230,916
SENIOR TAX MAP TECHNICIAN	1.00	\$70,762
TAX MAP TECHNICIAN	0.00	\$50,960
ASSESSMENT SERVICES SUPERVISOR - CREATE	0.50	\$39,212
GIS COORDINATOR - RECLASS	1.00	\$69,982
TAX MAP TECHNICIAN - ABOLISH	0.00	(\$50,960)
TAX MAP TECHNICIAN - RECLASS	1.00	\$50,960
Road Machinery	9.00	\$551,932
Road Machinery	9.00	\$551,932
AUTO MECH II	1.00	\$65,790
AUTO MECHANIC II	3.00	\$171,085
AUTOMOTIVE MECH II	1.00	\$54,933
AUTOMOTIVE MECHANIC FOREPERSON	1.00	\$70,429
AUTOMOTIVE MECHANIC II	1.00	\$65,790
CUSTODIAN	1.00	\$42,078
HEAD AUTOMOTIVE MECH	1.00	\$81,827
Sheriff - Criminal & Civil Div	136.25	\$9,557,624
Corrections	80.00	\$5,665,147
COOK	3.00	\$144,789
CORRECTION LIEUTENANT	1.00	\$105,800
CORRECTION OFFICER	64.00	\$4,534,687
CORRECTION SECOND LIEUTENANT	1.00	\$89,473
CORRECTION SERGEANT	6.00	\$522,412
HEAD COOK	1.00	\$52,998
PARALEGAL	1.00	\$49,067
CORRECTION OFFICER - CREATE	3.00	\$165,921
CORRECTION OFFICER - REQUEST (7)	0.00	\$0
Sheriff - Criminal & Civil Div	56.25	\$3,892,477
ACCOUNT CLERK	1.00	\$38,693
CLERK	1.00	\$42,182
CONFIDENTIAL ASSISTANT TO THE SHERIFF	1.00	\$55,037
DEPUTY SHERIFF	29.00	\$1,850,887
DEPUTY SHERIFF DETECTIVE	8.00	\$602,699
DEPUTY SHERIFF LIEUTENANT	1.00	\$108,557
DEPUTY SHERIFF SERGEANT	6.00	\$533,084
PRINCIPAL ACCOUNT CLERK	1.00	\$81,120
SECRETARY	1.00	\$55,952
SENIOR ACCOUNT CLERK	4.00	\$244,733
SHERIFF	1.00	\$117,396

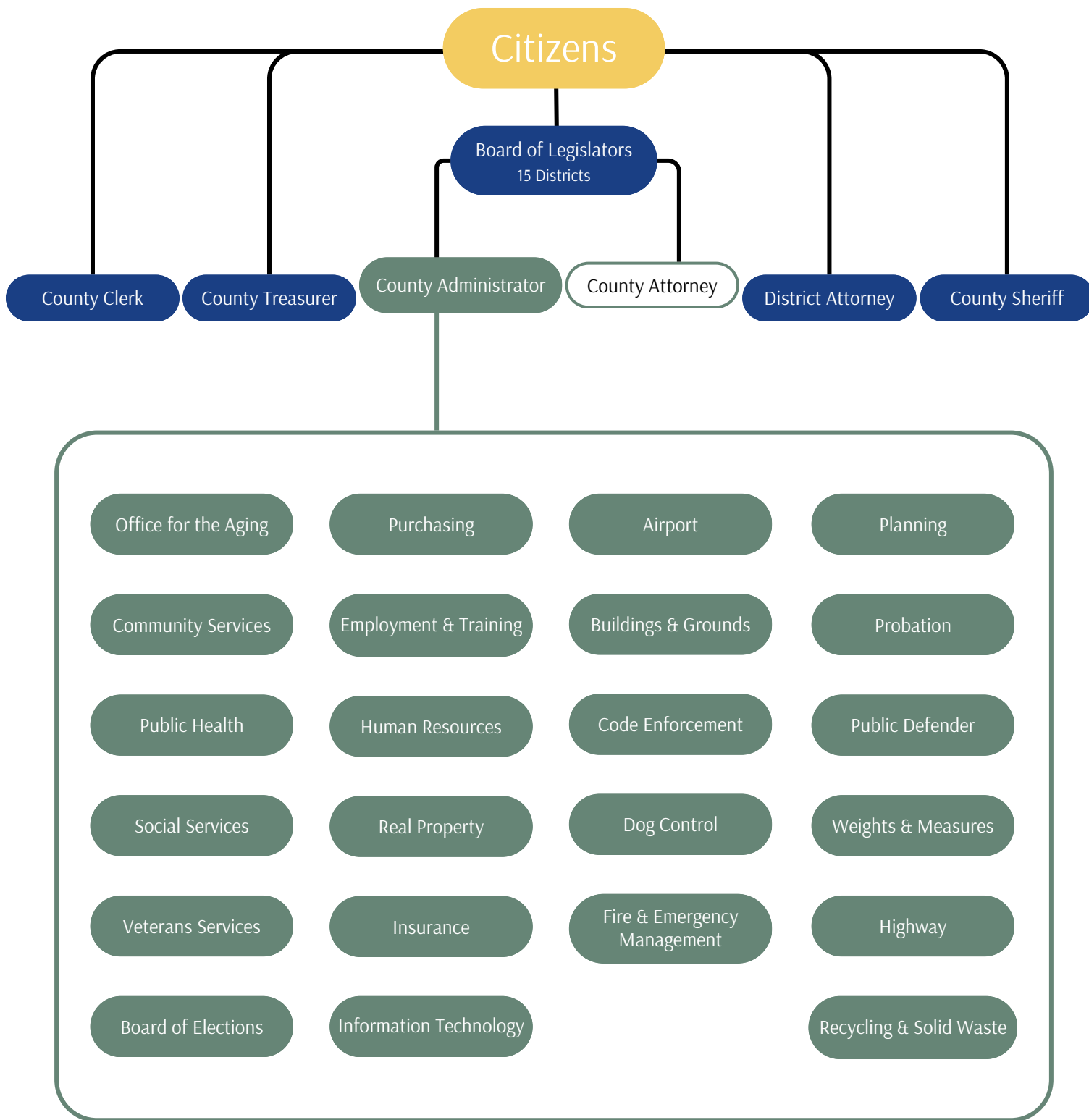
Personnel

Department Sub-Department Title	FTE	Total Salary
TYPIST	1.00	\$46,904
UNDERSHERIFF	1.00	\$101,588
2ND LIEUTENANT - RECLASS	0.00	\$0
DEPUTY SHERIFF - ABOLISH - FUND TO APRIL	0.25	\$13,645
Social Services Administration	220.00	\$13,609,763
Social Services Administration	220.00	\$13,609,763
ACCOUNT CLERK	8.00	\$330,239
ACCOUNTING SUPERVSR	1.00	\$80,298
CASE SUPERVISOR, GRADE B	1.00	\$89,235
CASE SUPERVISOR; GRA	9.00	\$839,225
CASEWORKER	26.00	\$1,722,102
CASEWORKER - CPS	3.00	\$188,589
CASEWORKER CPS	26.00	\$1,692,876
CASEWORKER SUPERVISOR, GRADE A	1.00	\$105,800
CHILD SUPPORT COORDI	1.00	\$90,968
CLERK	3.00	\$126,272
COMMISSIONER SOCIAL	1.00	\$144,557
COMMUNITY SERVICE WO	15.00	\$611,411
COMMUNITY SERVICE WORKER	11.00	\$448,066
COMMUNITY SRVS WRKR	1.00	\$39,021
CONF SEC TO THE COMM	1.00	\$58,586
DATA ENTRY MACH OPER	1.00	\$53,872
DEPUTY COMM OF SOCIA	1.00	\$123,068
DIR OF ADMINISTRATIV	1.00	\$105,418
DIRECTOR OF HOUSING/SPECIAL INITIATIVES	1.00	\$101,588
DIRECTOR OF INCOME M	1.00	\$116,908
DIRECTOR OF SOCIAL S	1.00	\$110,119
GRANT SPECIALIST	0.00	\$71,330
INCOME MAINT SUPER	1.00	\$88,656
INCOME MAINTENANCE S	1.00	\$93,348
MICRO COMPUTER TECHN	2.00	\$123,250
PARALEGAL	1.00	\$52,689
PRINCIPAL ACCOUNT CLERK	1.00	\$61,498
PRINCIPAL SOC WELFAR	6.00	\$429,594
PRINCIPAL SOCIAL WELFARE EXAMINER	2.00	\$140,632
SECRETARY	1.00	\$55,019
SENIOR ACCOUNT CLERK	4.00	\$214,142
SENIOR ACCOUNT CLERK - RECLASS	0.00	\$0
SENIOR CASEWORKER	6.00	\$477,587
SENIOR CASEWORKER CPS	3.00	\$255,201
SENIOR LPN	1.00	\$68,778
SENIOR SOCIAL WELFARE EXAMINER	1.00	\$68,778
SOCIAL SERVICES ATTO	1.00	\$121,314
SOCIAL SERVICES ATTORNEY II	1.00	\$136,738

Personnel

Department Sub-Department Title	FTE	Total Salary
SOCIAL WELFARE EXAMI	49.00	\$2,487,232
SOCIAL WELFARE EXAMINER	1.00	\$46,283
SOCIAL WORKER (DSS)	1.00	\$71,526
SR CASEWKR-CHLD PROT	2.00	\$155,319
SR COMMUNITY SERVICE WORKER	2.00	\$105,996
SR SOCIAL SERVICES ATTORNEY I	1.00	\$146,280
SR SOCIAL WELFARE EX	6.00	\$373,700
SR SUPPORT INVESTIGA	2.00	\$128,018
SUPPORT INVESTIGATOR	7.00	\$339,231
TYPIST	2.00	\$92,547
DIR OF ADMINISTRATIVE SERVICES - CREATE	1.00	\$92,074
SOCIAL WELFARE EXAMINER - RECLASS	0.00	\$6,115
GRANT SPECIALIST - ABOLISH	0.00	(\$71,330)
Solid Waste - Recycling	13.00	\$782,100
Solid Waste Management - Recyc	13.00	\$782,100
ACCOUNT CLERK	1.00	\$45,323
MEO	9.00	\$517,776
PRINCIPAL ACCOUNT CLERK	1.00	\$57,262
SOLID WASTE MAINTENANCE SUPERVISOR	1.00	\$106,806
WORKING FOREPERSON	1.00	\$54,933
SENIOR ACCOUNT CLERK - REQUEST	0.00	\$0
Treasurers Department	8.00	\$594,414
Treasurer	8.00	\$594,414
ACCOUNT CLERK	1.00	\$43,316
ACCOUNTANT	2.00	\$156,375
CHIEF ACCOUNTANT	1.00	\$89,258
COUNTY TREASURER	1.00	\$101,588
DEPUTY COUNTY TREASURER	1.00	\$103,122
SENIOR ACCOUNT CLERK	2.00	\$100,755
ACCOUNTANT - RECLASS	0.00	\$0
Veterans Service Agency	3.00	\$176,232
Veterans Service Agency	3.00	\$176,232
DIRECTOR OF VETERANS	1.00	\$79,941
TYPIST	0.00	\$47,193
TYPIST - ABOLISH	0.00	(\$47,193)
VET SC	1.00	\$51,488
VET SC - CREATE	1.00	\$44,803
Grand Total	844.75	\$56,798,505

Jefferson County Organizational Chart



Town/Village	Taxable Value	Equalization Rate	Full Value	Sales Tax Percentage	Distributed Sales Tax
Town of Adams	226,536,196	80.00	283,170,245	.00793286	797,252.43
Village of Adams	83,406,153	80.00	104,257,691	.00292072	293,532.36
Totals...	309,942,349		387,427,936	.01085358	1,090,784.79
Town of Alexandria	541,808,927	57.00	950,541,977	.026662890	2,676,204.45
Village of Alexandria Bay	110,287,558	57.00	193,486,944	.00542043	544,753.22
Totals...	652,096,485		1,144,028,921	.03204933	3,220,957.67
Town of Antwerp	76,340,800	64.00	119,282,500	.00334163	335,833.82
Village of Antwerp	24,016,515	64.00	37,525,805	.00105126	105,651.63
Totals...	100,357,315		156,808,305	.00439289	441,485.45
Town of Brownville	323,176,745	78.00	414,329,160	.01160720	1,166,523.60
Village of Glen Park	59,580,192	78.00	76,384,862	.00213988	215,057.94
Village of Dexter	54,501,797	78.00	69,874,099	.00195748	196,726.74
Village of Brownville	54,360,781	78.00	69,693,309	.00195242	196,218.21
Totals...	491,619,515		630,281,430	.01765698	1,774,526.49
Town of Cape Vincent	331,244,486	69.00	480,064,472	.01344874	1,351,598.37
Village of Cape Vincent	63,744,369	69.00	92,383,143	.00258806	260,100.03
Totals...	394,988,855		572,447,615	.01603680	1,611,698.40
Town of Champion	253,626,677	93.50	271,258,478	.00759915	763,714.58
Village of West Carthage	112,733,654	93.50	120,570,753	.00337772	339,460.86
Totals...	366,360,331		391,829,231	.01097687	1,103,175.44
Town of Clayton	793,999,326	96.00	827,082,631	.02317026	2,328,611.13
Village of Clayton	278,324,652	96.00	289,921,513	.00812199	816,260.00
Totals...	1,072,323,978		1,117,004,144	.03129225	3,144,871.13
Town of Ellisburg	376,501,547	100.00	376,501,547	.01054748	1,060,021.74
Village of Mannsville	24,356,983	100.00	24,356,983	.00068235	68,576.18
Village of Ellisburg	15,433,241	100.00	15,433,241	.00043235	43,451.18
Totals...	416,291,771		416,291,771	.01166218	1,172,049.10
Town of Henderson	342,838,927	68.00	504,174,893	.01412418	1,419,480.09
Totals...	342,838,927		504,174,893	.01412418	1,419,480.09
Town of Hounsfield	301,897,398	89.00	339,210,560	.00950279	955,030.40
Village of Sackets Harbor	188,700,923	89.00	212,023,509	.00593972	596,941.86
Totals...	490,598,321		551,234,069	.01544251	1,551,972.26
Town of Leray	611,343,346	100.00	611,343,346	.01712644	1,721,207.22
Village of Evans Mills	38,380,000	100.00	38,380,000	.00107519	108,056.60
Village of Black River	60,553,805	100.00	60,553,805	.00169638	170,486.19
Totals...	710,277,151		710,277,151	.01989801	1,999,750.01
Town of Lorraine	102,608,072	99.00	103,644,517	.00290354	291,805.77
Totals...	102,608,072		103,644,517	.00290354	291,805.77
Town of Lyme	380,402,181	62.00	613,551,905	.01718831	1,727,425.16
Village of Chaumont	39,144,812	62.00	63,136,794	.00176874	177,758.37
Totals...	419,546,993		676,688,699	.01895705	1,905,183.53
Town of Orleans	472,839,046	75.00	630,452,061	.01766176	1,775,006.88
Totals...	472,839,046		630,452,061	.01766176	1,775,006.88

Town/Village	Taxable Value	Equalization Rate	Full Value	Sales Tax Percentage	Distributed Sales Tax
Town of Pamelaia	347,138,030	94.00	369,295,777	.01034561	1,039,733.81
Village of Glen Park	2,510,643	94.00	2,670,897	.00007482	7,519.41
Totals...	349,648,673		371,966,674	.01042043	1,047,253.22
Town of Philadelphia	54,719,680	70.00	78,170,971	.00218992	220,086.96
Village of Philadelphia	43,024,679	70.00	61,463,827	.00172187	173,047.94
Totals...	97,744,359		139,634,798	.00391179	393,134.90
Town of Rodman	123,219,552	98.00	125,734,237	.00352237	353,998.19
Totals...	123,219,552		125,734,237	.00352237	353,998.19
Town of Rutland	178,328,238	73.86	241,440,885	.00676383	679,764.92
Village of Black River	35,523,692	73.86	48,095,982	.00134738	135,411.69
Totals...	213,851,930		289,536,867	.00811121	815,176.61
Town of Theresa	221,775,804	75.00	295,701,072	.00828390	832,531.95
Village of Theresa	36,265,206	75.00	48,353,608	.00135460	136,137.30
Totals...	258,041,010		344,054,680	.00963850	968,669.25
Town of Watertown Town	303,815,574	45.50	667,726,536	.01870598	1,879,950.99
Totals...	303,815,574		667,726,536	.01870598	1,879,950.99
Town of Wilna	161,814,136	96.50	167,683,042	.00469755	472,103.78
Village of Deferiet	27,238,540	96.50	28,226,466	.00079075	79,470.38
Village of Carthage	168,068,373	96.50	174,164,117	.00487911	490,350.56
Totals...	357,121,049		370,073,625	.01036741	1,041,924.72
Town of Worth	30,292,051	60.00	50,486,752	.00141438	142,145.11
Totals...	30,292,051		50,486,752	.00141438	142,145.11
Town Totals...	8,076,423,307		10,351,804,912	.29000000	29,145,000.00
City of Watertown			1,538,554,248	.24000000	24,120,000.00
County of Jefferson			10,351,804,912	.47000000	47,235,000.00
Grand Totals...			11,890,359,160	1.00000000	100,500,000.00

Equalized Total Assessed Value 14,025,581,039

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	136	700,058,745	4.99
13100	CO - GENERALLY	RPTL 406(1)	43	21,432,217	0.15
13430	CITY O/S LIMITS - SPECIFIED USES	RPTL 406(2)	2	91,600	0.00
13440	CITY O/S LIMITS - SEWER OR WATER	RPTL 406(3)	1	4,044	0.00
13500	TOWN - GENERALLY	RPTL 406(1)	345	104,835,351	0.75
13510	TOWN - CEMETERY LAND	RPTL 446	10	888,186	0.01
13570	TOWN O/S LIMITS - SPECIFIED USES	RPTL 406(2)	22	9,815,913	0.07
13650	VG - GENERALLY	RPTL 406(1)	285	96,581,511	0.69
13730	VG O/S LIMITS - SPECIFIED USES	RPTL 406(2)	21	7,337,932	0.05
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	17	8,512,897	0.06
13800	SCHOOL DISTRICT	RPTL 408	71	315,231,717	2.25
13850	BOCES	RPTL 408	2	13,436,264	0.10
13870	SPEC DIST USED FOR PURPOSE ESTAB	RPTL 410	8	2,839,613	0.02
13890	PUBLIC AUTHORITY - LOCAL	RPTL 412	28	296,204,590	2.11
14100	USA - GENERALLY	RPTL 400(1)	36	1,198,349,635	8.54
18020	MUNICIPAL INDUSTRIAL DEV AGENCY	RPTL 412-a	53	172,431,231	1.23
18080	MUN HSNB AUTH-FEDERAL/MUN AIDED	PUB HSNB L 52(3)&(5)	11	14,415,057	0.10
21600	RES OF CLERGY - RELIG CORP OWNER	RPTL 462	33	7,808,709	0.06
25110	NONPROF CORP - RELIG(CONST PROT)	RPTL 420-a	156	79,428,280	0.57
25120	NONPROF CORP - EDUCL(CONST PROT)	RPTL 420-a	44	7,026,162	0.05
25130	NONPROF CORP - CHAR (CONST PROT)	RPTL 420-a	186	29,696,460	0.21
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	6	29,390,103	0.21
25230	NONPROF CORP - MORAL/MENTAL IMP	RPTL 420-a	18	3,949,624	0.03
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	61	24,986,674	0.18
25500	NONPROF MED, DENTAL, HOSP SVCE	RPTL 486	10	3,483,232	0.02
26050	AGRICULTURAL SOCIETY	RPTL 450	5	549,821	0.00
26100	VETERANS ORGANIZATION	RPTL 452	26	7,829,252	0.06
26250	HISTORICAL SOCIETY	RPTL 444	3	556,855	0.00
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	68	23,459,428	0.17
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	108	12,214,553	0.09
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	21	47,531,556	0.34
28540	NOT-FOR-PROFIT HOUS CO - HOSTELS	RPTL 422	14	5,666,969	0.04
	SOLDIRE MONUMENT CORPORATION	RPTL 442	3		0.00

Equalized Total Assessed Value 14,025,581,039

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
32252	NYS OWNED REFORESTATION LAND	RPTL 534	16	5,531,641	0.04
33201	TAX SALE - COUNTY OWNED	RPTL 406(5)	12	1,385,629	0.01
33302	COUNTY OWNED REFORESTED LAND	RPTL 406(6)	20	5,048,649	0.04
33700	TAX SALE - VG OWNED	RPTL 406(5)	12	501,917	0.00
41101	VETS EX BASED ON ELIGIBLE FUNDS	RPTL 458(1)	2	10,181	0.00
41102	VETS EX BASED ON ELIGIBLE FUNDS	RPTL 458(1)	1	2,198	0.00
41111	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	53	2,845,121	0.02
41112	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	14	955,125	0.01
41120	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	16	184,563	0.00
41121	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	825	9,737,310	0.07
41122	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	642	7,626,104	0.05
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	22	440,000	0.00
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	1,300	25,868,381	0.18
41132	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	931	18,518,167	0.13
41140	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	12	424,615	0.00
41141	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	1,048	37,652,951	0.27
41142	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	727	25,983,391	0.19
41150	COLD WAR VETERANS (10%)	RPTL 458-b	1	0	0.00
41160	COLD WAR VETERANS (15%)	RPTL 458-b	2	0	0.00
41300	PARAPLEGIC VETS	RPTL 458(3)	1	595,855	0.00
41400	CLERGY	RPTL 460	7	12,213	0.00
41500	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	14	533,755	0.00
41630	VOL/FIRE/AMB	RPTL 466-a	1	20,632	0.00
41631	VOL/FIRE/AMB	RPTL 466-a	32	824,939	0.01
41650	VOLUNTEER FIREMEN IN VILLAGES	RPTL 466	1	4,688	0.00
41690	VOLUNTEER FIREFIGHTERS AND AMBULANCE	RPTL 466-c,d,e,f,g,h&i	42	126,000	0.00
41691	VOLUNTEER FIREFIGHTERS AND AMBULANCE	RPTL 466-c,d,e,f,g,h&i	50	148,500	0.00
41692	VOLUNTEER FIREFIGHTERS AND AMBULANCE	RPTL 466-c,d,e,f,g,h&i	54	161,970	0.00
41695	VOLUNTEER FIREFIGHTERS AND AMBULANCE	RPTL 466-c,d,e,f,g,h&i	13	39,000	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	154	27,163,212	0.19
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	1,325	143,300,101	1.02
41730	AGRIC LAND-INDIV NOT IN AG DIST	AG MKTS L 306	295	24,771,264	0.18
41800	PERSONS AGE 65 OR OVER	RPTL 467	88	4,845,417	0.03

Equalized Total Assessed Value 14,025,581,039

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41801	PERSONS AGE 65 OR OVER	RPTL 467	81	5,024,980	0.04
41802	PERSONS AGE 65 OR OVER	RPTL 467	148	7,733,956	0.06
41805	PERSONS AGE 65 OR OVER	RPTL 467	25	1,399,326	0.01
41822	LIVING QUARTERS FOR PARENTS AND GRANE	RPTL 469	10	629,211	0.00
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	208	13,145,610	0.09
42120	TEMPORARY GREENHOUSES	RPTL 483-c	16	1,470,729	0.01
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	8	1,321,629	0.01
47610	BUSINESS INVESTMENT PROPERTY POST 8/5/	RPTL 485-b	24	3,270,242	0.02
47611	BUSINESS INVESTMENT PROPERTY POST 8/5/	RPTL 485-b	32	1,707,215	0.01
47612	BUSINESS INVESTMENT PROPERTY POST 8/5/	RPTL 485-b	36	7,507,680	0.05
47615	BUSINESS INVESTMENT PROPERTY POST 8/5/	RPTL 485-b	3	272,648	0.00
48670	REDEVELOPMENT HOUSING CO	P H F I L 125 & 127	2	3,626,943	0.03
48690	REDEVELOPMENT CO - PHASE OUT	RPTL 423	1	427,083	0.00
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	25	2,929,648	0.02
49502	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	51	22,374,389	0.16
49505	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	2	4,742,637	0.03
49530	INDUSTRIAL WASTE TREATMENT FAC	RPTL 477	2	2,953,714	0.02
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	32	6,244,580	0.04
50002	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	3	1,521,760	0.01
Total Exemptions Exclusive of System Exemptions:				3,671,872,954	26.18
Total System Exemptions:				7,766,340	0.06
Totals:				3,679,639,294	26.24

Values have been equalized using the Uniform Percentage of Value. The Exempt amounts do not take into consideration, payments in lieu of taxes or other payments for municipal services.

Amount, if any, attributable to payments in lieu of taxes: _____

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