2027

TENTATIVE COUNTY BUDGET

JEFFERSON COUNTY, NEW YORK

2027 Tentative Budget

Jefferson County
Watertown, New York

Ryan Piche
County Administrator/Budget Officer

Dylan M. Soper
Deputy County Administrator

Kristy L. O'Shaughnessy
Budget Analyst

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

Ryan Piche
County Administrator

Dylan Soper
Deputy County Administrator

October 27, 2026

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

RE: 2027 Tentative Budget

Dear Legislators,

Enclosed for your review and consideration is the 2027 Tentative Budget for Jefferson County.

Assembling the 2027 county spending plan has proven to be a significant public financing challenge. Cost shifts from the state and federal level, compounded by inflation, are creating unprecedented pressure on county expenditures. Balancing these costs while honoring the public's desire for tax rate stability is a difficult task. This budget plan is our attempt to thread that needle, while hedging against major tax increases in future years.

Ultimately, strong revenue growth and a growing property tax base allow the county to once again reduce the true value tax rate from $5.58 per $1,000 of assessed value, to $5.56. This modest reduction marks the county's sixth consecutive year of reducing the tax rate, which has now decreased 25% since 2021. The most important factor driving this trend is strong growth in county property values, which have again increased 6.6% year-over-year (pg. 16).

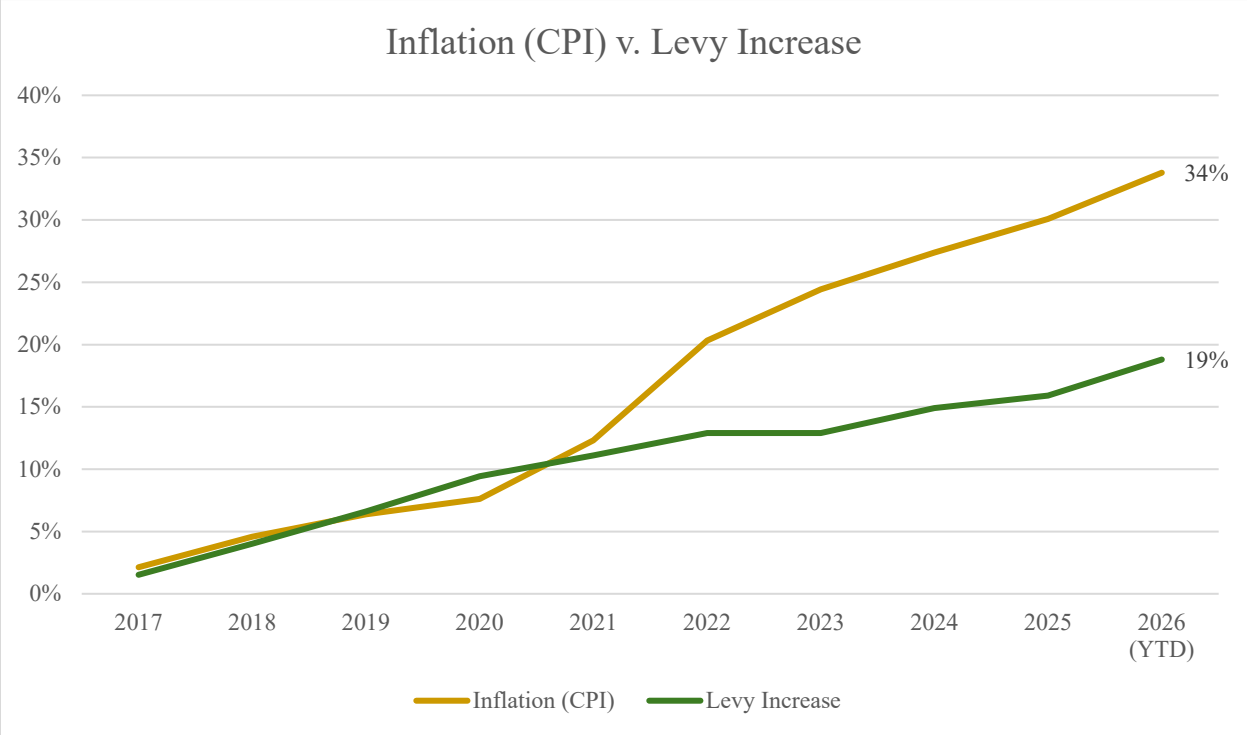
The proposed spending plan does, however, increase the property tax levy by 6.3%. Property taxes are the baseline revenue source for county governments. In an environment where state and federal leadership expect counties to absorb millions in new annual costs, it would be imprudent to expect fund balance or sales tax alone to offset these mandates. More plainly, if the state and federal governments expect the county to increase baseline spending to pay for their programs, the county must in turn increase our baseline revenue. Essentially, this year's levy increase is a direct consequence of the funding shifts outlined in the One Big Beautiful Bill (H.R. 1), and New York State's subsequent decision to pass those costs to counties.

These new expenditures are also supplanting the county's commitment to capital improvements, highway infrastructure, and economic development, which have been reduced by nearly $5M in 2027. This is the most direct and clear example of state and federal priorities crowding out local needs, and the legislative agenda of the Board of Legislators. Of the $70.5M levied in this budget, state and federal mandates will account for 94% of that spending. By 2028, it is expected that state and federal mandates will exceed 100% of the property tax levy.

New York State's total spending has increased 70% ($52B) since 2020, and they are taking counties along for the ride. At this point, Jefferson County's property tax bills are essentially a New York State tax printed on county letterhead.

Budget Summary – All Funds				
	2026 Adopted	**2027 Budget Officer Recommendation**	**Difference**	**% Change**
Total Appropriations	362,624,610	364,553,328	1,928,718	0.5%
Total Revenue	344,847,274	347,965,136	3,117,862	0.9%
Applied Fund Balance	17,777,336	16,588,192	-1,189,144	-6.7%
Property Tax Levy	66,314,865	70,500,000	4,185,135	6.3%
Equalized Taxable Value	11,885,168,436	12,670,517,718	785,349,282	6.6%
County Tax Rate	5.58	5.56	-0.02	-0.4%

It should also be noted that over the last ten years, Jefferson County has worked hard to suppress levy growth, despite inflationary pressure on costs. Since 2017, inflation has increased 34%, yet the county's property tax levy has increased only 19%. Though admirable, it is inevitable that some levy growth will be necessary to keep pace with costs, especially with unprecedented cost shifts like SNAP on the horizon.



COUNTY FUND ALLOCATION

The county budget is comprised of ten funds, with the General Fund being by far the largest. All funds combined, the 2027 spending plan totals $364.6M. Of note is the large increase in the Health Insurance Fund, which is driven by a 12% increase in claims so far in 2026. As aforementioned, investments in Capital and County Road are down; this is partially due to above average investment in previous years, and partially due to crowding out from new mandated services. A reduction in the Workers Compensation Fund is due to the fund's healthy balance. This has also led to the second consecutive year of workers' compensation premium reductions for our municipalities.

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

Expenditures by Fund				
	2026 Adopted	**2027 Budget Officer Recommendation**	**Difference**	**% Change**
General Fund	271,652,384	288,448,458	16,796,073	6.18%
Health Insurance	30,502,230	34,086,922	3,584,692	11.75%
Capital	20,762,500	12,625,845	-8,136,655	-39.19%
County Road	20,906,817	12,460,134	-8,446,683	-40.40%
Recycling & Solid Waste	5,390,651	5,938,375	547,724	10.16%
Road Machinery	4,075,956	2,842,413	-1,233,543	-30.26%
Workforce Innovation Act	3,447,508	3,174,731	-272,777	-7.91%
Debt Service	2,608,013	2,197,495	-410,518	-15.74%
Worker's Compensation	2,520,308	2,029,356	-490,952	-19.48%
Occupancy Tax	719,600	749,600	30,000	4.17%

BUDGET HIGHLIGHTS

SNAP

The Supplemental Nutrition Assistance Program (SNAP) was created by congress in 1964, known then as the Food Stamp Act. Since then, the program has grown significantly. In Jefferson County alone, there are 14,000 residents who receive SNAP benefits totaling $2.5M in food assistance each month. Though SNAP was federally created, states have long held responsibility for program administration, of course in New York State, that responsibility was passed along to counties, along with the costs. New York is one of just three states in which local governments are financially responsible for SNAP administration.

This issue was amplified last summer through the adoption of H.R. 1, also known as the One Big Beautiful Bill. In addition to work requirements, and other programmatic changes, H.R. 1 also made

administrative changes to the SNAP program. First, the bill reduces the federal government's share of administrative overhead from 50% to 25%. This reduction shifts $165M from federal responsibility to New York State. The state has subsequently decided to pass along this cost shift from the federal government directly to the counties. For Jefferson County this means an additional $1.3M in annual costs.

The federal legislation also assesses an error rate penalty to states that have a SNAP program error rate above 6%. Last year, New York State's SNAP error rate was 12%, meaning that when these penalties take effect in 2027, the State could be assessed a 10% penalty. This penalty is estimated to be $1.1B statewide. If the error rate assessment is not reversed, delayed, or somehow resolved by the state, Jefferson County will be assessed an additional $1.2M in 2027, and a whopping $4.5M in 2028. Altogether, the SNAP cost shift would add $5.8M to the county budget annually – far more than the tax cap allowance enforced by the state.

Impact of SNAP Cost Shift (H.R. 1 aka BBB)	**2027**	**2028 Estimated**
Tax Cap Maximum Levy Increase	$2.70M	$2.70M
SNAP Admin Cost Shift	$1.25M	$1.25M
SNAP Error Rate Cost Shift	$1.20M (Q4 Only)	$4.50M (Full Year)
TOTAL COST SHIFT	*$2.45M*	*$5.75M*

Luckily, there is still hope that the error rate may be delayed or resolved throughout the course of 2027. There is much debate about whether counties should budget for this cost shift in 2027. Ultimately, it is the judgement of the budget team that failing to account for the additional $1.2M in 2027 would be too large a gamble considering the looming $4.5M required for 2028. Without taking an intermediate step in 2027, the 2028 tax rate could increase more than 10%. Surely an outcome to be avoided at all costs.

Throughout the next year, efforts to delay or resolve the SNAP cost shift should be a top legislative priority, worthy of our most fervent lobbying efforts in Washington and Albany.

Prekindergarten Special Education

Another state mandated service that is applying budget pressure in 2027 is the Prekindergarten Special Education program. Like SNAP, this is an incredibly important service for the residents of Jefferson County, and like SNAP, costs are increasing dramatically. Anticipated program enrollment in 2027 will exceed 720 children; this is a 41% increase in enrollment since 2021. Over the same period, the county-share of program costs have more than doubled from nearly $2M to over $4M anticipated in 2027. Additionally, program transportation costs have grown to $1.6M.

This is a program designed by the state legislature, and governed by the New York State Department of Education. Though we do our very best to properly align children with appropriate services and economical transportation, program eligibility and costs are completely outside the county's control.

Without SNAP, inflation, and other challenges, growth in this program alone would be difficult to accommodate in a normal budget cycle.

Fund Balance

At the direction of the Board of Legislators, the county has been strategically reducing our fund balance over the last three budgets cycles. The goal is to use fund balance to support one-time capital projects and equipment, and to defray the impact of certain cost increases to taxpayers. Since 2024, the county's unappropriated fund balance has fallen from $71M to $63M, with an additional $6M anticipated to be used by the end of 2026.

Utilizing fund balance in this manner is judicious when the county is in a strong financial position; however, continued leveraging of fund balance, year after year, can quickly become problematic. Even with over $63M of unappropriated fund balance in the bank, depleting at a rate of $6M per year will eventually drain the fund. For that reason, the 2027 budget begins the process of rolling back fund balance usage.

Reducing fund balance appropriation from $17.8M to $16.6M will begin the process of closing that gap. However, it is important to note that one time capital has also been significantly reduced, which may operationalize more of the appropriated fund balance. Strong revenue receipts and conservative budgeting have traditionally offset *actual* fund balance usage, but this is certainly something to monitor closely in the months ahead. A breakdown of the complete county fund balance picture can be found on page 15.

Personnel and Fringe Benefits

Over the last few years, the county has invested heavily in its workforce. Wages increased an average of 10% in 2026, and have increased again an average of over 4% in 2027. This investment has significantly reduced the county vacancy rate, and stabilized turnover in many key positions.

In 2027, wages are budgeted at over $64M, with retirement and health benefits adding an additional $41M (pg. 14). As the state legislature continues to roll back key elements of the tier six retirement reforms, school districts, local governments, and local taxpayers will pay the price. Since 2024, the average payroll contribution to the state pension system has increased from 15% to nearly 18%. Health insurance benefits have followed an even more dramatic trend, with claims increasing $3.5M year-over-year.

Considering these rather steep increases, combined with increased programmatic mandates, personnel expansion in 2027 is extremely limited. Only those position requests that are fully funded or contractually obligated are entertained in next year's spending plan. In fact, starting with nearly 72 position creation or upgrade requests from Department Heads, the tentative budget recommends eliminating 11 net positions. A complete breakdown of the county's FTE positions is on page 12.

Sales Tax

Sales tax remains a bright spot in the county financial picture. Year-to-date, sales tax revenue has increased over 8%. Undoubtedly, the strength of these receipts is at least partially driven by price inflation. For the consumer and taxpayer, this is a double-edged sword; but in the context of county finances, strong sales tax receipts will continue to help the county keep pace with our own inflationary cost increases.

Historically, the county's sales tax budget estimates have been lower than actual receipts. It is important to continue safely budgeting sales tax revenue, as it is by far the most volatile county revenue source. However, based on year-to-date receipts, we are budgeting an additional 6.8% in sales tax revenue in 2027. This brings the county's total budgeted sales tax revenue to $107.3M. Additional sales tax details are on page 10.

Capital Expenditures

After several years of exciting capital investment, the county's 2027 commitment to capital improvements is significantly reduced. This reduction is partially driven by the conclusion of the airport terminal project, which, due to the project scope, temporarily spiked capital investment county-wide. Largely, however, this reduction is due to mandated services crowding out other important county priorities. The county's annual commitment to economic development, property acquisition, and property remediation have all been zeroed-out, despite these items being legislative priorities. Similarly, highway funding in 2027 represents just 17% of the levy; the lowest commitment in over a decade.

In light of these challenges, the 2027 capital plan is focused largely on preventative maintenance and replacement. All mechanical, electrical, and plumbing requests were funded, as was routine vehicle fleet replacement, as well as standard bridge and road repairs. The full 2027-2032 Capital Improvement Plan is available as a companion document to the operating budget.

Solid Waste Budget

Like all aspects of the county's operation, the Recycling and Solid Waste program is also facing increased costs. Unlike our other departments, however, Recycling and Solid Waste operates as an enterprise fund, independent from the general fund. The proposed 2027 budget calls for a $4.00 per ton increase in municipal solid waste fee. This increase matches the rate increase planned by the Development Authority of the North Country. Additionally, the budget calls for a $25.00 increase in the fee charged to towns for collecting municipal recycling, bringing the pick-up fee from $125.00 to $150.00. The pick-up service is a significant benefit to our municipalities, but has operated at a loss for several years. This fee increase will help offset increased labor and equipment costs associated with providing this service.

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 2027 spending plan contains $2.8M in contingency, which includes the SNAP error rate penalty. This represents less than one percent of budgeted expenditures, but provides some cushion in high-risk areas. Besides the SNAP issue, programmatic areas to watch in 2027 include: 730 commitments, preschool special education programs and transportation, health insurance, energy volatility, highway salt and fuel, and legal fees.

CONCLUSION

In 2026, 24% of New York State counties and 49% of cities exceeded the state-imposed property tax cap. Without relief, it will be difficult for any local government to remain under the tax cap in the years ahead. Because of the strong tradition of conservative budgeting and saving, Jefferson County remains in a healthy financial position. Once again, overall government spending is largely matched by growth in assessed value and sales tax growth. Because of this, we are lucky to drive the full value tax rate downward for a sixth consecutive year, despite unprecedented challenges.

Our mission of excellent public service will continue into 2027. Though, without relief from anticipated SNAP increases in 2028, there is very little the county can do to avoid significant levy increases in the years to come.

Personally, I would like to thank the county budget team for their hard work throughout this budget process, which began all the way back in June. Department Heads and fiscal staff across the county work hard to put together a thoughtful and reasonable spending plan. This year, in particular, county staff have been faced with difficult decisions. I appreciate the grace and understanding extended by Department Heads as we grappled with increasing costs and competing priorities.

It should be noted that Deputy County Administrator Dylan Soper and Budget Analyst Kristy O'Shaughnessy put extraordinary hours and effort into creating this plan. I can say with complete assurance that they have reviewed each of the 3,200 line items multiple times over the last several months. This document simply would not exist without their dedication, patience, and diligence. To that end, the basic functioning of the Administration Office wouldn't exist without the professionalism and attention to detail provided by Jaimie Lee and Jill Jones – thank you!

The 2027 Jefferson County Tentative Budget is respectfully submitted for public comment and legislative approval.

Ryan Piche
County Administrator

BUDGET SUMMARY

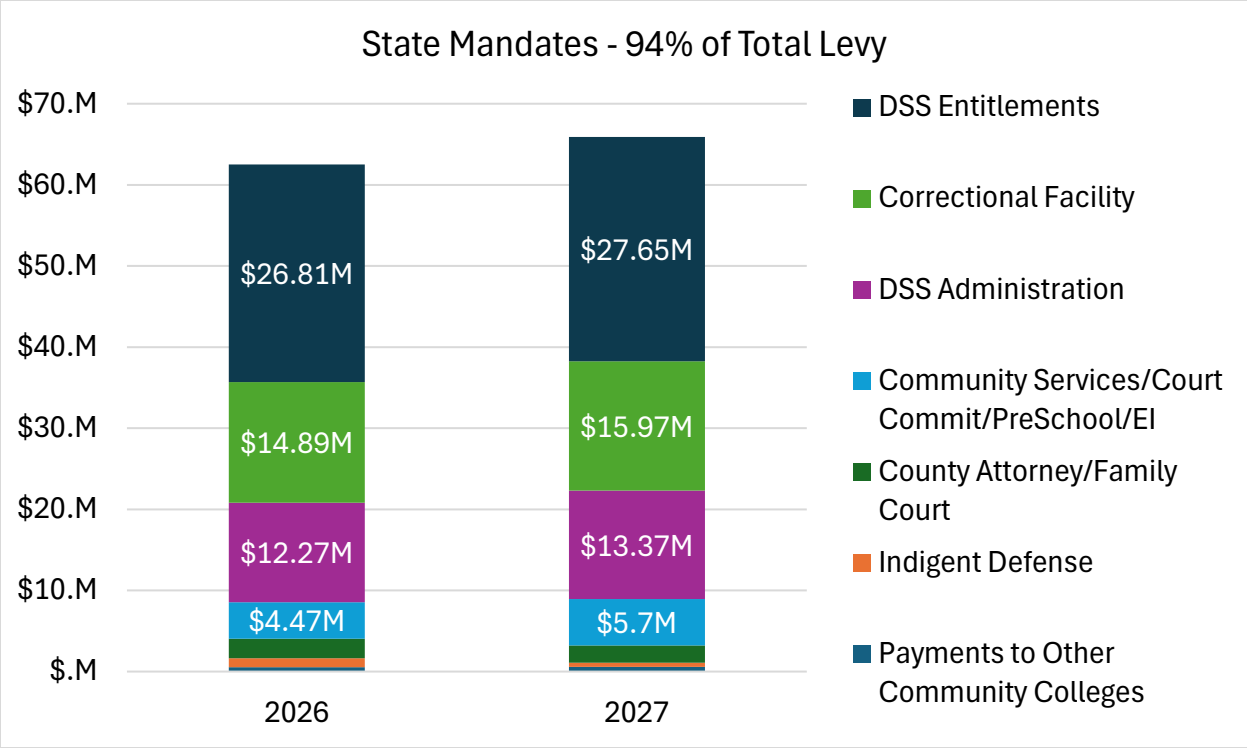
Given that the county is largely a service driven organization, two of the biggest cost factors are contractually negotiated salary increases and employee benefit costs, accounting for approximately 37% of total expenditures. These costs are largely uncontrollable given the level of staff necessary to provide the daily operations of county government, and are dictated by market forces. The 2027 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 newly funded mandates. Local revenue has largely been bolstered by strong sales tax and favorable interest rates on invested cash. For 2027, the county has worked to keep services at a high level and control costs; along with continued but declining appropriation of fund balance to comply with Fund Balance Policy and relief to taxpayers.

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

State Mandates

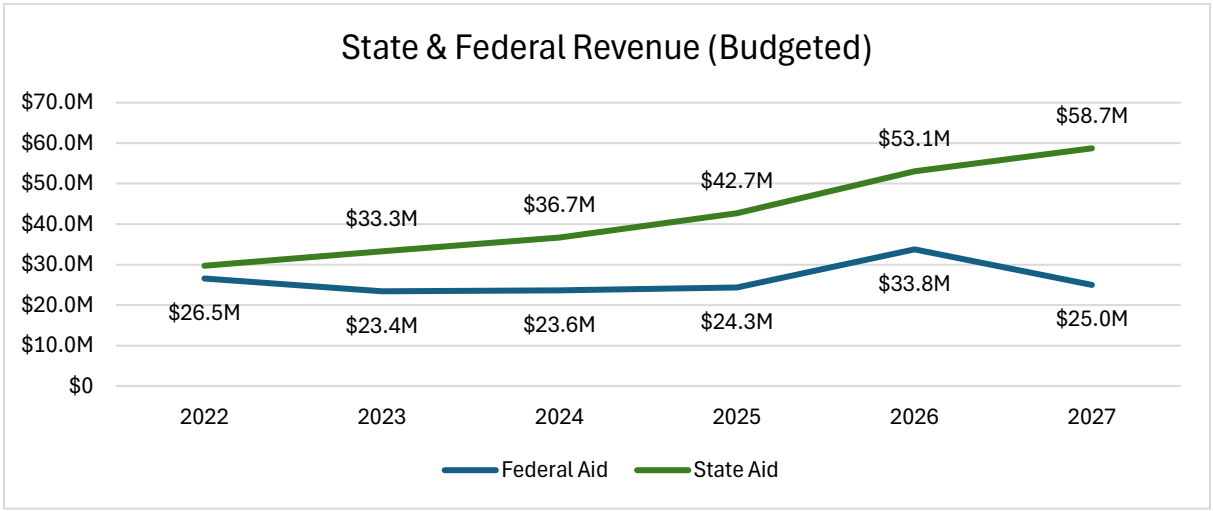
State and federal program mandates continue to drive the budget. The chart below shows the major driver of mandates required by the state and federal governments, and the costs associated with the county's compliance. As indicated, just a handful of state and federal mandated costs add up to approximately 94% of the total Jefferson County tax levy. Save other locally earned revenue, this leaves approximately 6% or around $4.6 million of property tax dollars to spend on county determined activities such as maintaining roads and bridges, the Sheriff’s road patrol, the local community college, and important economic development activities.



In 2021, unfunded mandates accounted for 75% of the tax levy, while this number is significant, nearly all of the remaining local discretion has been eroded in the last six years.

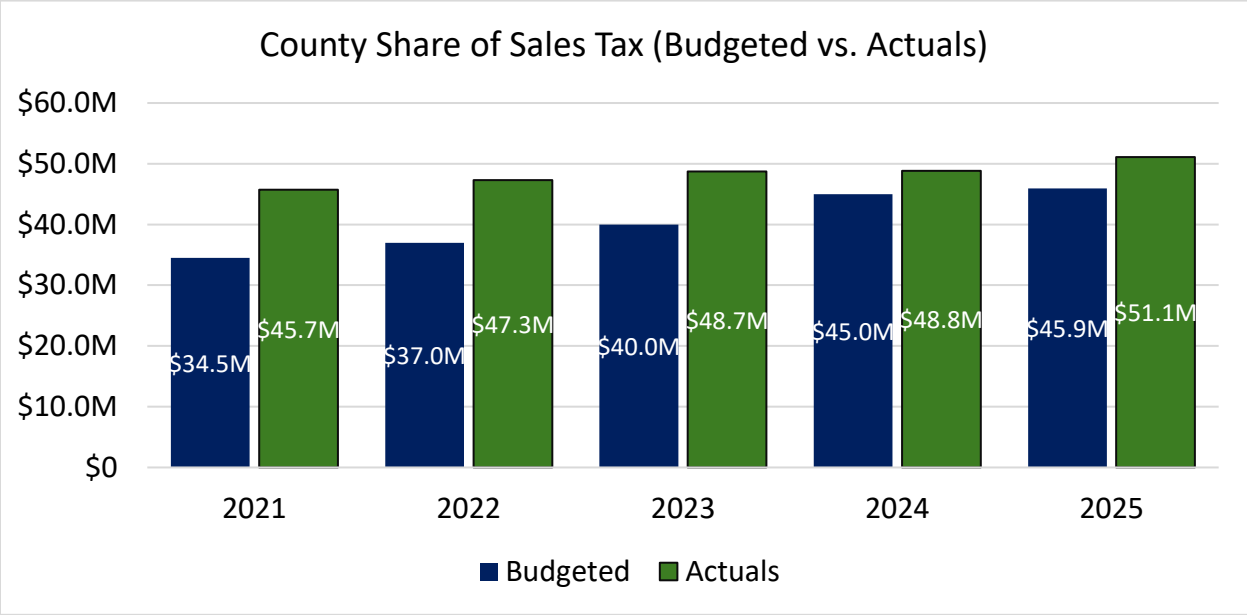
State and Federal Aid

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. Note that 2026 included significant one-time federal revenue for Airport capital support.

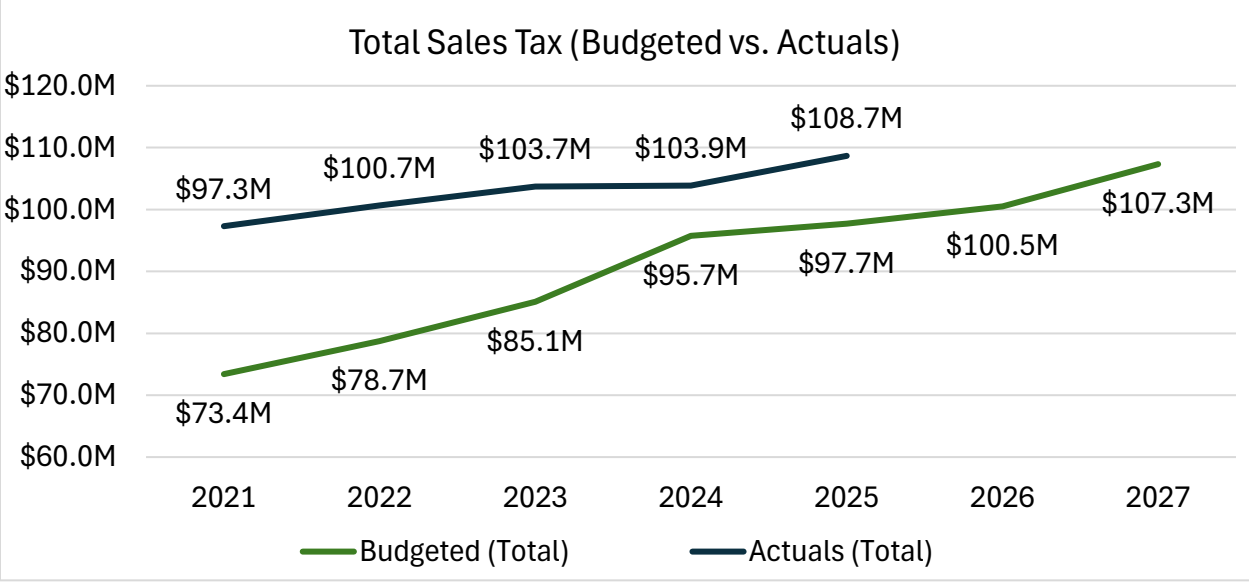


Sales Tax

2025 actual sales tax rose 4.6% in comparison to 2024. Through conservative budgeting made possible by a solid economy, the county remains well-positioned when compared to budgeted figures, though the gap is narrowing as the county has begun to rely on this more volatile revenue source to fund increasing personnel and benefit costs, state mandates and federal cost shifts.



The county is budgeting $107.3M in total sales tax for 2027, on the strength of a projected over 8% increase in 2026 actuals based on performance through the third quarter 2026. While sales tax receipts continue to be strong, it is at least partly driven by inflationary factors.



Social Services

Though the department continues to be budgeted at an approximate 52% 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 additional phase-in of cost shifts expected through 2028 that will total approximately $5.75M more on county taxpayers. For perspective, this cost is double 2027 tax cap calculation. The federal and state governments are requiring Jefferson County citizens to pay for something they cannot afford, while receiving no additional benefit.

Social Services State and Federal Reimbursement vs. Cost

Year	2023	2024	2025	2026	2027
Expenditures	**$67.7M**	**$70.8M**	**$75.1M**	**$80.3M**	**$85.9M**
Social Services Administration	$21.4M	$22.5M	$23.8M	$26.5M	$27.9M
Services for Recipients	$46.2M	$48.4M	$51.3M	$53.8M	$58.0M
Revenues	**$35.1M**	**$35.5M**	**$38.5M**	**$41.2M**	**$44.9M**
Social Services Administration	$11.2M	$11.8M	$13.1M	$14.2M	$14.5M
Services for Recipients	$23.9M	$23.7M	$25.4M	$27.0M	$30.3M
Grand Total	**$32.6M**	**$35.3M**	**$36.6M**	**$39.1M**	**$41.0M**
Reimbursement Percentage	**52%**	**50%**	**51%**	**51%**	**52%**

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 expected to increase 7.5%, as well as the increased level of care requiring intensive institutional placement. Nonetheless, the department continues to maximize efficiency through continued use of technological improvements.

Changes in Services to Recipients

Unit/Account	2023	2024	2025	2026	2027
Medicaid - Medicaid to State	$17.9M	$20.2M	$20.6M	$20.6M	$20.6M
Child Care - Child Care	$11.0M	$11.5M	$12.5M	$14.0M	$15.1M
Daycare - Payments & Contributions	$4.6M	$4.3M	$5.5M	$5.7M	$7.4M
Safety Net Assistance	$4.8M	$4.5M	$4.5M	$5.0M	$5.4M
Family Assistance	$4.0M	$4.0M	$3.8M	$3.4M	$3.4M
Grand Total	**$42.3M**	**$44.5M**	**$46.9M**	**$48.6M**	**$51.8M**

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 2027, the county is recommending the defunding of 14 positions, the creation of 3 positions, and the reclassification or change in salary of 11 positions. The three created positions are all 100% funded by either new local service revenue or state/federal revenue and include an Airport Maintenance Mechanic, Senior Account Clerk at Solid Waste, and a Transportation Planner in Planning.

In total, the resulting salary difference of all position changes bears a decrease in salary of over $700k. All personnel changes can be viewed in Appendix E – Personnel.

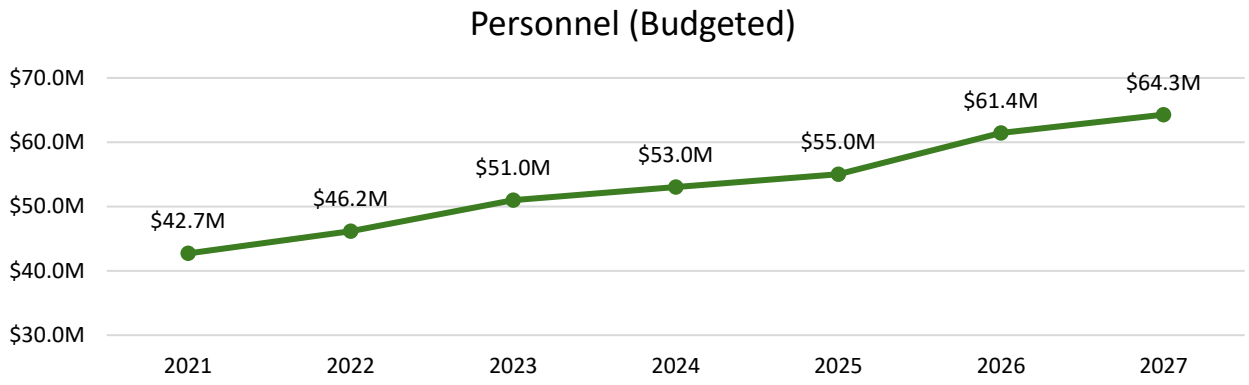
Full Time Equivalents (FTEs) By Department*

Department	2026	2027
Airport	16.00	17.00
Board of Elections	8.00	8.00
Buildings	28.00	27.00
Code Enforcement	11.00	11.00
Community Services	10.00	11.00
County Attorney	13.00	12.00
County Clerk	25.00	25.00
District Attorney	26.00	23.50
Dog Control	6.00	6.00
Employment and Training	17.00	17.00
Fire and Emergency Management	37.00	37.00
Health Benefits	0.83	0.83
Highway	43.00	43.00
Human Resources	5.00	5.00
Information Technology	12.00	12.00
Insurance Department	2.17	2.17
Legislative Board	23.00	23.00
Office for the Aging	17.50	17.50
Planning and Community Development	6.00	7.00
Probation	39.00	39.00
Public Defender	23.00	21.00
Public Health	65.00	60.00

Purchasing	6.00	6.00
Real Property Tax Services	14.00	14.00
Road Machinery	9.00	9.00
Sheriff - Criminal & Civil Div	136.25	134.00
Social Services Administration	220.00	218.00
Solid Waste - Recycling	13.00	14.00
Treasurers Department	8.00	8.00
Veterans Service Agency	3.00	3.00
Weights and Measures	2.00	2.00
Grand Total	**844.75**	**833.00**

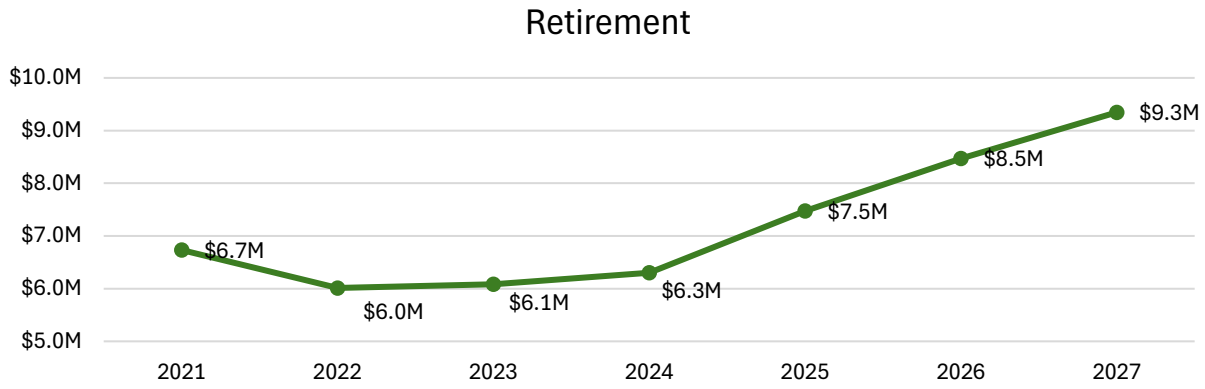
*Note: This chart has been changed from previous years for a couple of reasons: 1) The county recently started tracking positions as Full-Time Equivalents (FTEs) rather than counting part-time positions as full. This is a practice that conforms to industry standards. 2) Previous counts were not accurately accounting for mid-year changes in positions.

The annual payroll projected for the 2027 fiscal year will equal approximately $64.3 million. 2027 represents the first full year of the budget including a period of market adjustments for all employee units that started in 2024 in order to maintain competitiveness in the labor market and bolster staff retention. This effort is reflected in the chart below from 2024 to 2027 and has had a positive impact with 30+ additional positions filled in just over the last year and a half.



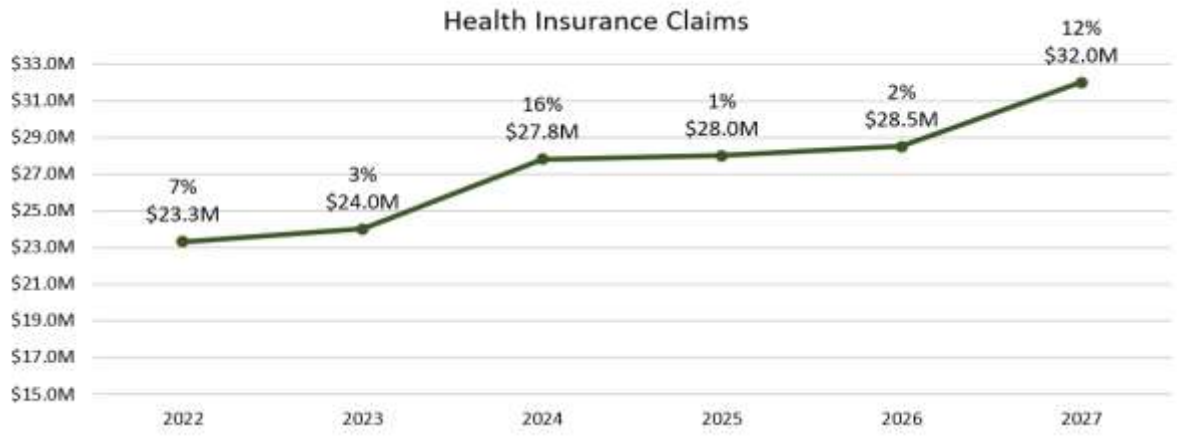
Retirement

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 for non-police have gone from 15.2% in 2024-25, to 16.5% in 2025-26 to 17.6% in 2026-27. Early estimates for 2028, appear to be flattening out. These 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.



Health Benefits

The county continues to experience 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 claims 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. While the savings have been realized in the form of RX rebates, 2026 has seen a sharp rise in claims due to an increase in high-cost claims and widespread use of GLP-1s. The 2027 budget will see the continued use of Health Insurance Fund fund balance and a 12% increase in claim expenditures. 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.



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's adopted Fund Balance Policy sets a targeted 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, and continued into 2026. Despite a concerted effort starting in 2023, 2025 was the first fiscal year in which actual year end results realized the use of fund balance, to the tune of over $7M. It is expected that 2026 will end with additional use of fund balance and it is imperative the county start to draw down its reliance on budgeted fund balance.

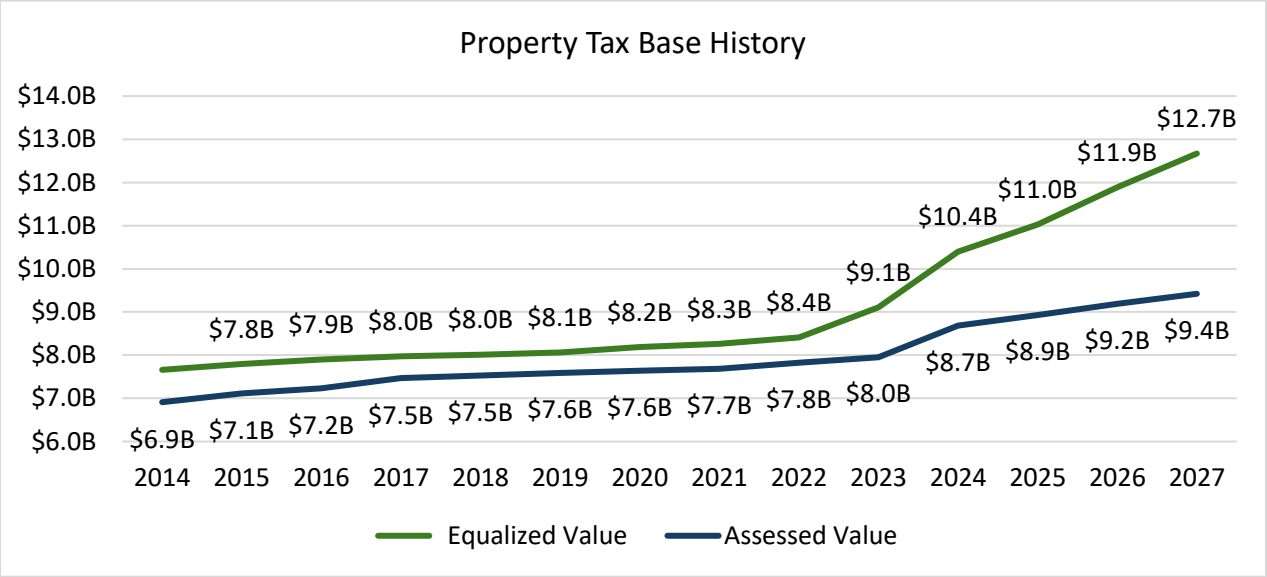
2027 begins to reduce this reliance, with the Budget Officer recommending to go from $17.8M to about $16.6M (all funds) of appropriated fund balance. While still considered responsible at this level, over-reliance on fund balance can have disastrous consequences when utilized for operational needs, or with a drastic turn of the economy. It should be noted that the county is still over its fund balance target, and in a healthy financial state. Some of the $16.6M can be accounted for in one-time expenditures, however the distinctions between one-time and operational can become blurred after 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				
		2024	2025	Difference
Assigned Fund Balance	Compensated Absences	$2,000,000	$2,689,357	$689,357
	Risk Retention	$5,000,000	$3,000,000	($2,000,000)
	Workers Comp	$3,000,000	$3,000,000	$0
	Reserved for Encumbrances	$2,988,686	$2,690,664	($298,022)
	TANF Reserve	$643,653	$643,653	$0
	Total	**$13,632,339**	**$12,023,674**	**($1,608,665)**
Appropriated Fund Balance		**$13,625,146**	**$13,977,336**	**$352,190**
Unassigned Fund Balance		**$60,575,306**	**$54,417,461**	**($6,157,845)**
Adjusted Available Fund Balance		**$71,134,199**	**$63,900,471**	**($7,233,728)**
Two Months Operating Expenditures		**$34,451,376**	**$36,679,683**	**$2,228,307**
Percent of Fund Balance to Adjusted Expenditures		**34.4%**	**29.0%**	**-5.38%**

*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 $785 million or 6.6% to $12,670,517,718.



Physical Growth & Revaluation

Year	New Construction	Revaluation & Existing	Total Assessed Value
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	9,107,439,876	9,191,520,805
2027	105,162,248	9,316,868,632	9,422,030,880

The county's tax rate is dropping from $5.58 to $5.56. Taxpayer property taxes can go up or down, even when the county tax rate goes down. This is due to town's equalization rate—a metric

showing how closely local assessed property values match true market value as determined by the state. If one municipality's market value increases, but all the other municipalities increase to a larger degree, then the first municipality's share of the tax levy will decline. Here is how that impacts final bills for 2027:

Effects of Equalization

Town	2026 Equalization Rate	2027 Equalization Rate	2026 Full Value Tax Rate $5.58	2027 Full Value Tax Rate $5.56	Tax Rate Difference	Change in Taxes on a $100,000 Home
Adams	0.800	0.760	$6.97	$7.32	0.35	34.66
Alexandria	0.570	0.580	$9.79	$9.59	-0.20	-19.56
Antwerp	0.640	1.000	$8.72	$5.56	-3.15	-315.41
Brownville	0.780	0.683	$7.15	$8.15	1.00	99.92
Cape Vincent	0.690	0.708	$8.09	$7.86	-0.23	-22.75
Champion	0.935	0.850	$5.97	$6.55	0.58	57.85
Clayton	0.960	0.890	$5.81	$6.25	0.44	43.97
Ellisburg	1.000	0.970	$5.58	$5.74	0.16	15.66
Henderson	0.680	0.660	$8.21	$8.43	0.23	22.51
Hounsfield	0.890	0.825	$6.27	$6.74	0.48	47.51
LeRay	1.000	1.000	$5.58	$5.56	-0.02	-1.55
Lorraine	0.990	0.890	$5.64	$6.25	0.62	61.58
Lyme	0.620	0.590	$9.00	$9.43	0.43	43.13
Orleans	0.750	0.700	$7.44	$7.95	0.51	50.92
Pamelia	0.940	0.880	$5.94	$6.32	0.39	38.71
Philadelphia	0.700	1.000	$7.97	$5.56	-2.41	-240.68
Rodman	0.980	0.890	$5.69	$6.25	0.56	55.83
Rutland	0.739	0.740	$7.55	$7.52	-0.04	-3.53
Theresa	0.750	0.650	$7.44	$8.56	1.12	112.06
Watertown (T)	0.455	0.425	$12.26	$13.09	0.83	82.91
Wilna	0.965	0.905	$5.78	$6.15	0.37	36.62
Worth	0.600	0.534	$9.30	$10.42	1.12	112.22
City of Watertown	0.730	0.690	$7.64	$8.06	0.42	42.06

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 sitting at 42% 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	$152,438,402	$65,316,197	42.85%	$87,122,205
2027	$165,214,258	$69,390,508	42.00%	$95,823,751

Occupancy Tax

Eligible uses for Occupancy Tax funds are for tourism promotion related activities. This is an area that is now experiencing the effects of reduced Canadian tourism. However, occupancy tax related to short-term rentals was fully implemented in 2026. While numbers are not entirely comparable to 2025 due to quarter reporting changes associated with short-term rentals and process modernizations, 2026 has seen a boost to revenue and tourism promotion related activities through the first two quarters.

Occupancy Tax

Year	Expenditures	Revenues
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	577,024	1,268,348
2026*	719,600	719,600
2027*	749,600	749,600

*Budgeted

Conclusion

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 in the face of unprecedented federal SNAP cost shifts. 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 and federal 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

	2025 ACTUAL	2026 ADOPTED	2026 MODIFIED	2027 DEPARTMENT REQUEST	BUDGET OFFICER RECOMMEND	FINANCE & RULES COMMITTEE RECOMMEND	2027 ADOPTED
.1 - PERSONAL SERVICES	47,512,223	55,276,234	55,468,354	61,706,414	58,064,820	-	-
.2 - EQUIPMENT & CAPITAL OUTLAY	1,941,050	1,462,574	5,746,587	3,953,188	1,481,789	-	-
.4 - CONTRACTUAL EXPENSES	164,465,686	164,996,459	171,903,193	179,738,261	175,993,952	-	-
.6 - PRINCIPAL	-	-	-	-	-	-	-
.7 - INTEREST	-	-	-	-	-	-	-
.8 - EMPLOYEE BENEFITS	32,499,786	33,110,749	33,193,185	38,797,009	36,658,673	-	-
.9 - INTERFUND	21,802,445	16,820,013	17,411,586	16,820,013	16,249,224	-	-
Total	**268,221,190**	**271,666,029**	**283,722,905**	**301,014,885**	**288,448,458**	**-**	**-**

All Funds

	2025 ACTUAL	2026 ADOPTED	2026 MODIFIED	2027 DEPARTMENT REQUEST	BUDGET OFFICER RECOMMEND	FINANCE & RULES COMMITTEE RECOMMEND	2027 ADOPTED
.1 - PERSONAL SERVICES	53,158,707	61,421,873	61,605,391	68,324,119	64,288,132	-	-
.2 - EQUIPMENT & CAPITAL OUTLAY	55,237,714	24,055,044	88,570,463	29,661,734	15,709,134	-	-
.4 - CONTRACTUAL EXPENSES	199,203,503	187,057,282	199,677,296	201,747,881	191,554,883	-	-
.6 - PRINCIPAL	1,896,130	2,065,025	2,065,025	1,705,337	1,705,337	-	-
.7 - INTEREST	369,791	514,488	514,488	520,158	520,158	-	-
.8 - EMPLOYEE BENEFITS	63,063,806	65,904,216	65,986,652	77,443,574	73,001,460	-	-
.9 - INTERFUND	29,254,295	21,606,682	25,559,587	23,445,013	17,774,224	-	-
Total	**402,183,946**	**362,624,610**	**443,978,902**	**402,847,816**	**364,553,328**	**-**	**-**

Jefferson County Budget Comparison of All Funds

	TOTAL APPROPRIATION	DOLLAR CHANGE	PERCENTAGE CHANGE
2027 Adopted			
2027 Fin & Rules			
2027 Tentative	$364,553,328	$1,928,718	0.53%
2027 Request	$402,847,816	$40,223,206	11.09%
2026 Adopted	$362,624,610	$38,431,705	11.85%
2025 Adopted	$324,192,905	$17,284,989	5.63%
2024 Adopted	$306,907,916	$12,942,090	4.40%
2023 Adopted	$293,965,826		

	REVENUES	DOLLAR CHANGE	PERCENTAGE CHANGE
2027 Adopted			
2027 Fin & Rules			
2027 Tentative	$347,965,136	$3,117,862	0.90%
2027 Requested	$346,324,351	$1,477,077	0.43%
2026 Adopted	$344,847,274	$38,136,223	12.43%
2025 Adopted	$306,711,051	$14,173,358	4.84%
2024 Adopted	$292,537,693	$12,646,663	4.52%
2023 Adopted	$279,891,030		

		APPLIED FUND BALANCE	DOLLAR CHANGE	PERCENTAGE CHANGE
2027 Adopted	***			
2027 Fin & Rules	***			
2027 Tentative	***	$16,588,192	-$1,189,144	-6.69%
2027 Requested		$17,777,336	$0	0.00%
2026 Adopted	**	$17,777,336	$295,483	1.69%
2025 Adopted	*	$17,481,853	$3,070,566	21.31%
2024 Adopted		$14,411,287	$336,491	2.39%
2023 Adopted		$14,074,796		

	TAX LEVY	DOLLAR CHANGE	PERCENTAGE CHANGE
2027 Adopted			
2027 Fin & Rules			
2027 Tentative	$70,500,000	$4,185,135	6.31%
2027 Requested	$105,060,994	$38,746,129	58.43%
2026 Adopted	$66,314,865	$1,868,932	2.90%
2025 Adopted	$64,445,933	$638,079	1.00%
2024 Adopted	$63,807,854	$1,251,134	2.00%
2023 Adopted	$62,556,720		

	AVG FULL VALUE RATE/$1,000	DOLLAR CHANGE	PERCENTAGE CHANGE
2027 Adopted			
2027 Fin & Rules			
2027 Tentative	$5.56	-$0.02	-0.28%
2027 Requested	$8.29	$2.71	48.57%
2026 Adopted	$5.58	-$0.27	-4.54%
2025 Adopted	$5.85	-$0.29	-4.80%
2024 Adopted	$6.14	-$0.73	-10.63%
2023 Adopted	$6.87		

*** General Fund $12,897,078; Highway Fund $1,930,217; Road Machinery Fund $465,398; Workers' Comp Fund $400,000; Health Benefits Fund $895,499

** 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

Jefferson County Budget Comparison of General Fund

	TOTAL APPROPRIATION	DOLLAR CHANGE	PERCENTAGE CHANGE
2027 Adopted			
2027 Fin & Rules			
2027 Tentative	$288,448,458	$16,782,429	6.18%
2027 Request	$301,014,885	$29,348,856	10.80%
2026 Adopted	$271,666,029	$17,173,152	6.75%
2025 Adopted	$254,492,877	$12,328,824	5.09%
2024 Adopted	$242,164,053	$12,326,700	5.36%
2023 Adopted	$229,837,353		

	REVENUES	DOLLAR CHANGE	PERCENTAGE CHANGE
2027 Adopted			
2027 Fin & Rules			
2027 Tentative	$275,551,380	$16,862,687	6.52%
2027 Request	$263,655,187	$4,966,494	1.92%
2026 Adopted	$258,688,693	$16,938,486	7.01%
2025 Adopted	$241,750,207	$9,997,442	4.31%
2024 Adopted	$231,752,765	$15,963,888	7.40%
2023 Adopted	$215,788,877		

	APPLIED FUND BALANCE	DOLLAR CHANGE	PERCENTAGE CHANGE
2027 Adopted			
2027 Fin & Rules			
2027 Tentative	$12,897,078	-$80,288	-0.62%
2027 Request	$12,977,366	$0	0.00%
2026 Adopted	$12,977,366	$234,697	1.84%
2025 Adopted	$12,742,669	$2,331,382	22.39%
2024 Adopted	$10,411,287	-$3,637,189	-25.89%
2023 Adopted	$14,048,476		

	TAX LEVY	DOLLAR CHANGE	PERCENTAGE CHANGE
2027 Adopted			
2027 Fin & Rules			
2027 Tentative	$70,500,000	$4,185,135	6.31%
2027 Request	$90,697,197	$24,382,332	36.77%
2026 Adopted	$66,314,865	$1,868,932	2.90%
2025 Adopted	$64,445,933	$638,079	1.00%
2024 Adopted	$63,807,854	$1,251,134	2.00%
2023 Adopted	$62,556,720		

	AVG FULL VALUE RATE/$1,000	DOLLAR CHANGE	PERCENTAGE CHANGE
2027 Adopted			
2027 Fin & Rules			
2027 Tentative	$5.56	-$0.02	-0.28%
2027 Request	$7.16	$1.58	28.28%
2026 Adopted	$5.58	-$0.27	-4.54%
2025 Adopted	$5.85	-$0.29	-4.80%
2024 Adopted	$6.14	-$0.73	-10.63%
2023 Adopted	$6.87		

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.

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 1010 Legislative Board							
(Fund 01) * * *

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
Department 1010 Legislative Board								
(Fund 01) * * *

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.

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
Department 1045 General Items								
(Fund 01) * * *

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	2023	2024	2025 (actual)	2026 (est.)	2027 (est.)
County Court Felonies	659	686	728	645	680
City Court Cases	1,129	1,380	1,269	1,396	1,294
Town and Village Cases	1,326	1,158	990	1,112	1,147
Traffic Infractions (est.)	6,000	5,000	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.

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 1165 District Attorney							
(Fund 01) * * *

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 1165 District Attorney							
(Fund 01) * * *

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	2023	2024	2025 (actual)	2026 (est.)	2027 (est.)
City Court Cases	3,854	4,116	1,352	1,878	2,400
Justice Courts	3,762	3,627	1,116	1,582	2,050
County Court	723	742	1068	1378	1688
Family Court	3,204	3,544	413	492	570

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
			Department 1170 Public Defender					
(Fund 01) * * *

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	2023	2024	2025 (actual)	2026 (est.)	2027 (est.)
Investment Income	6,144,539	6,700,000	5,005,135	5,200,000	5,500,000
Cash on Hand	160,000,000	160,000,000	138,000,000	116,500,000	110,000,000
Sales Tax Collected	101,000,000	103,886,000	108,676,000	109,000,000	109,000,000
Sales Tax Disbursed	48,000,000	55,754,000	57,599,000	56,800,000	56,800,000
Tax Collections					
Tax Dollars to Collect	62,557,000	63,807,854	64,445,933	66,314,865	68,000,000
Estimated Parcels	44,000	51,100	51,500	52,000	52,100

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
				Department 1325 Treasurers Department				
(Fund 01) * * *

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	2023	2024	2025 (actual)	2026 (est.)	2027 (est.)
Purchase Orders	1,640	1,500	1,507	2,200	1,700
Bids/RFPs/RFQs	138	71	62	120	80
Dollars Written from Purchase Orders	33,063,176	84,933,402	65,630,084	73,000,000	66,000,000
Advertising Costs for Solicitations	7,452	3,856	3,091	3,500	3,200
Cost Avoidance (Bids and RFPs)	8,305,007	10,430,349	10,615,562	16,500,000	10,800,000
Sale of Surplus Assets	203,673	71,735	257,436	200,000	200,000
Energy Savings	N/A	N/A	N/A	250,000	250,000
Central Printing and Mail					
Print Jobs	568	619	351	366	370
Printed Documents	423,401	585,337	208,995	205,000	207,000
Postage Expense	174,976	196,085	215,855	215,000	200,000

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 1345 Purchasing							
(Fund 01) * * *

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
			Department 1345 Purchasing					
(Fund 01) * * *

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	2023	2024	2025 (actual)	2026 (est.)	2027 (est.)
Tax Mapping					
Real Property Transfers	2,994	3,039	3,132	3,000	3,000
Revaluation					
Properties Revalued	6,827	7,954	9,777	7,508	11,169
Valuation Assistance	6,672	7,843	9,777	7,508	11,169
Properties Re-inspected	6,672	7,843	9,777	7,508	11,169
911 Addressing					
New/Changed Numbers	301	374	306	325	325
Reviews/Field Inspections	5	5	2	5	5

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 1355 Real Property Tax Services							
(Fund 01) * * *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 1355 Real Property Tax Services							
(Fund 01) * * *

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
Department 1355 Real Property Tax Services								
(Fund 01) * * *

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	2023	2024	2025 (actual)	2026 (est.)	2027 (est.)
Land/Court Records					
Deed Items	5,266	4,902	5,482	4,590	5,060
Index Numbers	5,204	5,837	3,355	2,898	3,000
Judgments	5,771	6,151	4,954	3,592	3,600
Mortgage Items	5,887	5,458	5,919	5,530	5,699
Other Instruments	86,752	100,677	74,310	60,000	60,000
Total Copies- In House	$45,566	$41,227	$39,479	$35,852	$40,531
Online IQS Subscriptions	$71,652	$73,742	$84,270	$99,960	$82,406
Count Fines (County Only)	$25,989	$22,848	$30,305	$31,706	$27,712
Passports & Photos	$22,375	$22,320	$25,670	$25,430	$23,949
Basic Mortgage Tax	$2,185,941	$2,054,243	$2,356,654	$2,534,436	$2,282,819

Motor Vehicles					
Vehicle Registrations (2 Year Renewal)	39,633	38,775	38,141	33,644	37,548
Boat Registrations (3 Year Renewal)	1,587	1,590	1,379	1,586	1,536
Snowmobile Registrations (1 Year Renewal)	415	470	703	506	524
Licenses (Permits, Real ID, Enhanced)	12,308	12,799	19,818	14,742	14,917
Enforcement	1,843	1,935	1,894	1,680	1,838
Records Management					
Reference Requests	617	614	569	1216	754
Destruction (cu.ft.)	523	379	930	800	658
Record Transfers (cu.ft.)	147	152	183	125	151.75
Genealogy Requests	299	311	112	76	0*
Public Search Fees (includes Criminal)	$7,435	$6,280	$6,431	$6,420	$6,642

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 1410 County Clerk							
(Fund 01) * * *

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 1410 County Clerk							
(Fund 01) * * *

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	2023	2024	2025 (actual)	2026 (est.)	2027 (est.)
Family Court Appearances	1,257	1,190	1,121*	1038	1040
New Tort Claims	10	12	12	15 (10 ytd)	15
Delinquent Tax Agreements	132	120	120	120	130
Tax Parcels in Foreclosure	222*	272*	243*	290*	290
*includes supplemental foreclosures from prior years					
Significant/Controverted Labor Issues	29	30	30	25 (17 ytd)	25
Assisted Outpatient Treatment (AOT)	18	15	16	17 (10 ytd)	16
Extreme Risk Protection Orders (ERPO)	10	5	10	4 (2 ytd)	4

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 1420 County Attorney							
(Fund 01) * * *

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
			Department 1420 County Attorney					
(Fund 01) * * *

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	2023	2024	2025 (actual)	2026 (est.)	2027 (est.)
County Employees (excludes JCC)	780	800	799	805	830
Employees in Civil Service Jurisdictions (includes JCC Classified)	2,200	2,100	2,092	2,100	2,100
Examinations (# of candidates applied)	450	350	1,190	900	365
Employment Applications	450	350	1,128	350	1,345

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
				Department 1430 Human Resources				
(Fund 01) * * *

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	2023	2024	2025 (actual)	2026 (est.)	2027 (est.)
Insurance Claims	26	22	36	35	35
Unemployment Claims	30	32	29	35	35

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 1436 Insurance Department							
(Fund 01) * * *

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	2023	2024	2025 (actual)	2026 (est.)	2027 (est.)
New Registrations	3,339	4,922	4,262	4,500	5,000
Change of Address	2,853	1,194	6,369	11,000	12,000
Party Change	629	1,787	1,425	2,000	2,500
Absentee Ballot Requested	543	5,783	2,316	3,700	3,900
Petitions Handled	171	56	162	111	150
Primary Election Races	13	3	17	12	14
General Election Races	143	51	175	92	60
Inspectors Certified	294	393	310	393	393
Records Inactivated	1,484	1,353	555	600	600
Machine Tests	150	150	160	160	160
Total Registered Voters	59,468	69,131	67,562	69,000	70,000

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 1450 Board of Elections							
(Fund 01) * * *

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
Department 1450 Board of Elections								
(Fund 01) * * *

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	2023	2024	2025 (actual)	2026 (est.)	2027 (est.)
Total Net Budget (1620, 1621, 1622)	$2,632,674	$3,089,811	$3,202,725	$3,242,476	$3,688,825
Square Feet of Buildings Maintained	508,350	508,350	508,350	517,340	529,140
Cost Per Square Foot	$5.18	$6.08	$6.19	$6.27	$6.97

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 1620 Buildings							
(Fund 01) * * *

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 1620 Buildings							
(Fund 01) * * *

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
Department 1620 Buildings								
(Fund 01) * * *

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	2023	2024	2025 (actual)	2026 (est.)	2027 (est.)
Computers	700	780	790	800	825
Servers	100	106	109	109	105
Telephones	997	915	925	930	935
Email Accounts	649	650	665	670	670
Helpdesk Tickets	3,113	3,568	3,680	3,930	4,700

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 1680 Information Technology							
(Fund 01) * * *

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
Department 1680 Information Technology								
(Fund 01) * * *

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.

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 1910 Special Items							
(Fund 01) * * *

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.

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 2490 Education							
(Fund 01) * * *

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	2023	2024	2025 (actual)	2026 (est.)	2027 (est.)
Civil Collections	$563,273	$1,019,900	$937,104	$985,000	$990,000
Civil Fees to Treasurer	$71,536	$122,025	$126,215	$137,300	$146,500
Civil Actions	943	1,564	1,750	1,650	1,700
Pistol Permits	77	305	413	450	450
Amendments	2,249	2,988	2,915	2,500	2,500
Inmates Committed	781	806	827	910	1,050
Average Daily Population	151	171	172	172	172
Inmate Transports	1,204	2,134	1,118	1,100	1,200
Calls for Service	11,069	17,221	15,364	15,000	16,000
DWI Arrests	25	63	48	50	60
Other Arrests	743	938	869	850	900
Motor Vehicle Accidents	488	1,074	954	950	975
Fatal Motor Vehicle Accidents	1	3	1	3	2
Traffic Tickets	1,062	1,719	987	1,500	1,500

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 3110 Sheriff - Criminal & Civil Div							
(Fund 01) * * *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 3110 Sheriff - Criminal & Civil Div							
(Fund 01) * * *

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 3110 Sheriff - Criminal & Civil Div							
(Fund 01) * * *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
Department 3110 Sheriff - Criminal & Civil Div								
(Fund 01) * * *

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	2023	2024	2025 (actual)	2026 (est.)	2027 (est.)
Family Court Intakes	112	127	99	100	100
Criminal Court Investigations	621	645	675	725	725
ROR Screening	352	415	428	425	425
Family Court Investigations	6	5	8	8	8
Ignition Interlock Intakes	120	137	116	150	150
Criminal Court Supervision Cases	625	672	691	700	700
Family CourtSupervision Cases	14	25	26	25	25
Pre-Trial Release	95	107	103	130	140

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
			Department 3140 Probation					
(Fund 01) * * *

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
Department 3140 Probation								
(Fund 01) * * *

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	2023	2024	2025 (actual)	2026 (est.)	2027 (est.)
Total Revenue Collected	$139,365	$100,000	$132,203	$135,000	$132,600
Total DWI/DWAI Arrests	340	293	363	570	570

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
Department 3315 STOP DWI Program								
(Fund 01) * * *

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	2023	2024	2025 (actual)	2026 (est.)	2027 (est.)
911 & Emergency Calls	51,918	82,328	78,217	77,187	78,500
7 Digit Telephone 911 Calls	139,349	99,582	106,044	99,741	103,00
Outgoing Calls	55,276	55,000	52,413	51,980	53,000
Total Calls	246,543	236,910	236,674	228,908	230,000
Police Calls Dispatched	77,446	78,884	80,411	80,952	80,200
STAR Team Activation	31	29	34	31	30
Fire Calls Dispatched	4,471	5,924	5,556	5,921	6,000
Fire Investigations	56	56	54	67	65
EMS Calls Dispatched	15,506	15,372	16,403	16,797	17,000
Emergency Medical Dispatch Instructions	5,801	5,827	6,068	6,069	6,200
HAZMAT Team Activation	2	10	5	5	6
Total CAD Entries	126,929	128,928	136,026	136,725	137,000
Discovery Recording Requests	620	718	1,539	1,435	1,600

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
			Department 3410 Fire & Emergency Management					
(Fund 01) * * *

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
			Department 3410 Fire & Emergency Management					
(Fund 01) * * *

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 3410 Fire & Emergency Management							
(Fund 01) * * *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
Department 3410 Fire & Emergency Management								
(Fund 01) * * *

Dog Control

The Dog Warden position was first established in 1971 and by Resolution No. 26 of 1982, 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	2023	2024	2025 (actual)	2026 (est.)	2027 (est.)
Total Dogs Picked Up	378	348	300	325	325
Calls Responded To	728	556	641	650	650
Total Licensed Dogs	3,755	3,427	3,094	3,200	3,400
Calls Received in Office	1,579	1,402	1,553	1,575	1,575
After Hours Calls	100	81	100	120	120
Appearance Tickets Issued	19	18	20	25	25
Letters Sent Out	415	420	325	350	400
Total Dog Bite Reports	146	147	118	135	150
Total Dogs Adopted	192	186	134	165	175
Total Hours Spent on Rabies Control Program	97	116	112	125	135
Total Vaccinated at Rabies Shelter Clinics	664	599	673	700	700

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 3510 Dog Control							
(Fund 01) * * *

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
Department 3510 Dog Control								
(Fund 01) * * *

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	2023	2024	2025 (actual)	2026 (est.)	2027 (est.)
Building Permits Issued	681	637	751	825	825
Certificate of Occupancy Issued	302	331	387	400	400
Fire Inspections	581	539	586	600	600

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
			Department 3620 Code Enforcement					
(Fund 01) * * *

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	2023	2024	2025 (actual)	2026 (est.)	2027 (est.)
Medical Examiner					
Medical Examiner Cases	198	178	168	182	184
Medical Examiner Autopsies	115	94	89	98	96
Rabies Control Program					
Animal Vaccinations	908	932	941	927	930
Animal Positives	8	14	24	7	10
Human Exposure Cases	106	119	111	73	86
Investigations Initiated	663	702	750	604	641
Home Health Care Program					
CHHA Visits	11,577	11,147	13,038	13,456	18,032
CHHA Cases	792	738	906	916	1,240
Children and Youth with Special Healthcare Needs (CYSHCN)					
Cases	26	24	22	22	25
Preventative Nursing Programs					
D&TC Total Encounters	1,113	1,880	1,350	1,485	1,390
D&TC Vaccinations	1,115	1,081	1,515	1,000	1,000
Child Find Caseload	91	94	69	97	92
CLPPP Screened	2,999	2,805	2,688	2,600	2,650
Emergency Medical Services Program					
EMS Total Classes	18	20	20	17	19
EMS Total Students	206	171	194	200	189
Health Promotion					
Community Events	48	72	89	75	80
Providers Educated	421	229	350	235	226
People Reached	61,506	66,668	56,040	65,000	66,000

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
Department 4050 Public Health								
(Fund 01) * * *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 4050 Public Health							
(Fund 01) * * *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 4050 Public Health							
(Fund 01) * * *

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 4050 Public Health							
(Fund 01) * * *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 4050 Public Health							
(Fund 01) * * *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 4050 Public Health							
(Fund 01) * * *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 4050 Public Health							
(Fund 01) * * *

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 4050 Public Health							
(Fund 01) * * *

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	2023	2024	2025 (actual)	2026 (est.)	2027 (est.)
Early Intervention	16,500	18,500	19,055	19,055	18,500
Preschool Special Education	70,000	77,000	80,080	90,000	95,000

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 4310 Community Services							
(Fund 01) * * *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 4310 Community Services							
(Fund 01) * * *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 4310 Community Services							
(Fund 01) * * *

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 fromEurope and Asia, for both private and military aircraft. The airport can also accommodate domestic narrow-body charter aircraft.

Indicators	2023	2024	2025 (actual)	2026 (est.)	2027 (est.)
Total Passengers	45,601	47,728	51,612	45,000	50,000
Based Aircraft	37	37	38	38	38
Based Commercial Tenants	7	8	9	10	10

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
			Department 5610 Airport					
(Fund 01) * * *

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 5610 Airport							
(Fund 01) * * *

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
Department 5610 Airport								
(Fund 01) * * *

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	2023	2024	2025 (actual)	2026 (est.)	2027 (est.)
Temporary Assistance Cases*	642	674	669	653	675
New TA Applications*	626	591	686	644	650
Medicaid Cases*	8,579	7,958	7,894	7,481	7,400
Medicaid Recipients*	9,174	8,213	8,121	7,691	7,600
New Medicaid Applications*	264	306	261	256	250
Food Stamp Cases*	7,962	7,943	7,707	7,239	7,300
New Food Stamp Applications*	925	834	754	911	850
Child Abuse & Neglect Reports**	2,067	2,072	2,075	2,100	2,100
Children in Foster Care*	101	97	114	119	120
Child Support Collections**	$14,313,967	$14,355,285	$14,456,531	$14,445,000	$14,440,000
					* Monthly Average **Annual Total

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 6010 Social Services Administration							
(Fund 01) * * *

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
Department 6010 Social Services Administration								
(Fund 01) * * *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
			Department 6070 Services for Recipients					
(Fund 01) * * *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 6070 Services for Recipients							
(Fund 01) * * *

*--- BUDGET OFFICER RECOMMEND --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
Department 6070 Services for Recipients								
(Fund 01) * * *

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	2023	2024	2025 (actual)	2026 (est.)	2027 (est.)
Contacts	4,861	5,096	4,188	2,806*	3,367
Services	10,650	9,426	9,321	5,368	6,442
Total Claims	524	652	468	446	490
VA Comp/Education Benefits	132.9M	139.3M	276M	276M	161.7M
Other	47.2M	55.2M	130M	73M	83.9M
Total VA Payment	180.1M	194.5M	406M	349M	225.7M
Veteran Population in Jefferson County	14,579	14,934	11,006**	10,072	12,086***

*as of August 2026
**numbers provided annually in September by Veterans Affairs
***numbers based on growth expected by 2027

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 6510 Veterans Service Agency							
(Fund 01) * * *

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	2023	2024	2025 (actual)	2026 (est.)	2027 (est.)
Jefferson County					
Store Inspections	355	352	394	380	380
Device Inspections	2,223	2,019	2,180	2,180	2,180
Package Inspections	1,320	1,397	1,140	1,140	1,140
Scanner Checks	10,150	8,275	9,950	10,000	11,000
Milk Tank Calibrations	2	4	14	4	4
Petroleum Samples	142	167	171	167	167
Lewis County					
Store Inspections	149	116	137	138	138
Device Inspections	509	391	522	526	526
Package Inspections	456	348	348	350	350
Scanner Checks	1,950	1,800	1,875	1,900	2,000
Milk Tank Calibrations	6	8	6	6	6
Petroleum Samples	60	70	70	70	70

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
				Department 6540 Weights & Measures				
(Fund 01) * * *

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	2023	2024	2025 (actual)	2026 (est.)	2027 (est.)
Unduplicated Clients Served	6,566	6,877	4,546	5,000	5,200
Meals Served	106,917	117,386	130,419	144,750	160,000
HIICAP* Clients Served	654	1,204	1,084	1,150	1,200
Case Managed Clients- All	733	743	906	1,132	1,300
* Health Insurance Information, Counseling and Assistance Program (HIICAP)					

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
Department 6772 Office for the Aging								
(Fund 01) * * *

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
Department 6772 Office for the Aging								
(Fund 01) * * *

Planning & Community Development

Divisions: Planning and Municipal Services, Housing and Community Development, Public Transportation, Grant Development and Program Administration

The Jefferson County Planning Department was established through Board of Supervisors' Resolution No. 40 of 1967 and Local Law No. 1 of 1979. Now operating as the Department of Planning and Community Development, the Department is led by a Director appointed by the County Board of Legislators for a two-year term. The Director carries out responsibilities assigned by the County Planning Board and the County Board of Legislators and oversees the Department's planning, housing, community development, public transportation, and grant administration functions.

The Department provides technical assistance to Jefferson County municipalities in comprehensive planning, zoning, subdivision review, community engagement, project development, and the implementation of local and regional priorities. It also supports the County Planning Board and administers the county's responsibilities under New York State General Municipal Law § 239-m.

A central function of the Department is preparing competitive state and federal grant applications on behalf of the county and its municipalities. Department staff handle the entire grant life cycle from identifying funding opportunities all the way through to project closeout.

The Department administers and oversees major housing and community development programs supported by federal and state funding, including the North Country HOME Consortium, Community Development Block Grant housing initiatives, and the Jefferson County Septic System Replacement Program. Through this work, the Department seeks to move the County from documenting housing needs to directly supporting housing production, rehabilitation, adaptive reuse, infrastructure improvements, and neighborhood reinvestment.

The Department also manages and continues development of the Jefferson County Public Transit system which launched in mid-2026 with four fixed bus routes connecting communities across the county to employment, education, healthcare, shopping, and other essential destinations. The Department administers federal Section 5311 rural transportation funding, oversees contracts with the transit operator and mobility-management partners, monitors service and financial performance, coordinates regional transit connections, and evaluates future route, fleet, and service needs.

Through its combined planning, housing, transportation, grant development, and program administration responsibilities, the Department advances projects from initial concept through funding and implementation. Its mission is to strengthen municipal capacity, secure and responsibly administer outside investment, expand housing and transportation opportunities, and ensure that federal and state resources deliver measurable, lasting benefits for Jefferson County residents and communities.

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

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 8020 Planning&Community Development							
(Fund 01) * * *

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
Department 8020 Planning&Community Development								
(Fund 01) * * *

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.

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
			Department 8730 Forestry					
(Fund 01) * * *

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.

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
Department 8989 Public Benefit Agencies								
(Fund 01) * * *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
Department 8989 Public Benefit Agencies								
(Fund 01) * * *

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.

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
Department 8990 Employee Benefits								
(Fund 01) * * *

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.

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
			Department 8992 Interfund Transfers					
(Fund 01) * * *

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	2023	2024	2025 (actual)	2026 (est.)	2027 (est.)
Road Fund	$15,915,208	$16,462,145	$15,654,264	$16,869,431	$17,506,753
Road Machinery	$2,834,364	$3,554,081	$3,261,465	$4,256,254	$3,599,786
Road Projects	$2,471,528	$3,201,569	$2,319,781	$2,000,000	$3,800,000
County Funded Bridge Repair	$1,259,122	$3,853,096	$5,237,345	$2,483,360	$2,725,000
Federal Funded Bridge Projects	$538,205	$1,825,890	$2,968,664	$3,021,211	$0
CHIPS	$7,635,289	$8,949,422	$6,813,299	$8,300,000	$8,800,000
Paving	$5,276,689	$5,208,941	$4,212,466	$4,000,000	$4,500,000
Snow Removal	$3,739,184	$3,848,516	$3,939,039	$4,000,000	$4,150,000
Equipment	$1,109,337	$1,793,197	$1,394,856	$2,461,802	$1,349,000

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 9003 Highway							
(Fund 05) * * *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 9003 Highway							
(Fund 05) * * *

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 9003 Highway							
(Fund 05) * * *

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
Department 9003 Highway								
(Fund 05) * * *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 9004 Road Machinery							
(Fund 10) * * *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
			Department 9004 Road Machinery					
(Fund 10) * * *

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	2023	2024	2025 (actual)	2026 (est.)	2027 (est.)
Municipal Solid Waste (Tons)	40,231	41,675	42,536	42,000	43,000
Recyclable Materials (Tons)	6,947	6,083	5,819	6,000	6,000
Total (Tons)	47,178	47,758	48,355	48,000	49,000
Staff (Full Time)	12	12	13	13	14

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 9101 Solid Waste - Recycling							
(Fund 15) * * *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 9101 Solid Waste - Recycling							
(Fund 15) * * *

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
Totals for FUND: 15	Revenue	**($4,953,175)**	**($5,390,651)**	**($5,391,815)**	**($6,243,310)**	**($5,938,375)**	**$0**	**$0**
	Expense	**$5,339,060**	**$5,390,651**	**$6,118,049**	**$8,437,421**	**$5,938,375**	**$0**	**$0**
	Total	**$385,885**	**$0**	**$726,234**	**$2,194,111**	**$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.

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 9006 Capital							
(Fund 20) * * *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 9006 Capital							
(Fund 20) * * *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 9006 Capital							
(Fund 20) * * *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 9006 Capital							
(Fund 20) * * *

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 9006 Capital							
(Fund 20) * * *

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	2023	2024	2025 (est.)	2026 (est.)	2027 (est.)
Services and Activities for Employment & Training Programs					
Services Provided to Customers	-	2,180	2,668	2,730	2,700
Training & Education Programs	152	137	94	90	90
Year-Round Youth & Young Adult Programs	142	189 WIOA 31 TANF	159 WIOA 42 TANF	167 WIOA 43 TANF	130 WIOA 45 TANF
Summer Youth and Young Adult Programs	72+ 99 TANF	26 WIOA 114 TANF	28 WIOA 97 TANF	25 WIOA 95 TANF	25 WIOA 95 TANF
Probation GIVES Program	N/A	N/A	13	16	15
Services and Activities for Public Assistance Programs					
Client Assessments and Employment Planning	585	516	502	536	520
Supervised Job Searches	537	481	473	522	500
Community Work Experience	63	71	60	53	55
Total Skills for Success Hires	138	129	137	126	130

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
			Department 6340 Employment and Training					
(Fund 25) * * *

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
Department 6340 Employment and Training								
(Fund 25) * * *

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	2023	2024	2025 (actual)	2026 (est.)	2027 (est.)
New Claims	122	94	84	100	100
Claims Paid	$1,946,207	$1,514,346	$1,210,298	$1,500,000	$1,500,000

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
			Department 1436 Insurance Department					
(Fund 35) * * *

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	2023	2024	2025 (actual)	2026 (est.)	2027 (est.)
Claims Paid	$22,145,473	$25,420,978	$26,432,277	$31,600,000	$34,166,500
Average Monthly Enrollment					
Individual	515	500	498	497	500
Family	639	676	677	676	675

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 9021 Health Benefits							
(Fund 40) * * *

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
Totals for FUND: 40	Revenue	**($27,965,128)**	**($29,502,230)**	**($29,502,230)**	**($35,309,147)**	**($33,191,423)**	**$0**	**$0**
	Expense	**$28,314,211**	**$30,502,230**	**$30,502,408**	**$36,323,272**	**$34,086,922**	**$0**	**$0**
	Total	**$349,083**	**$1,000,000**	**$1,000,178**	**$1,014,125**	**$895,500**	**$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. Pursuant to Chapter 99 of the Laws of 2025 and Local Law No. 5 of 2025, the 3% occupancy tax was expanded to include short-term rental units, with mandatory registration for operators and booking platforms.

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.

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 9023 Occupancy Tax							
(Fund 50) * * *

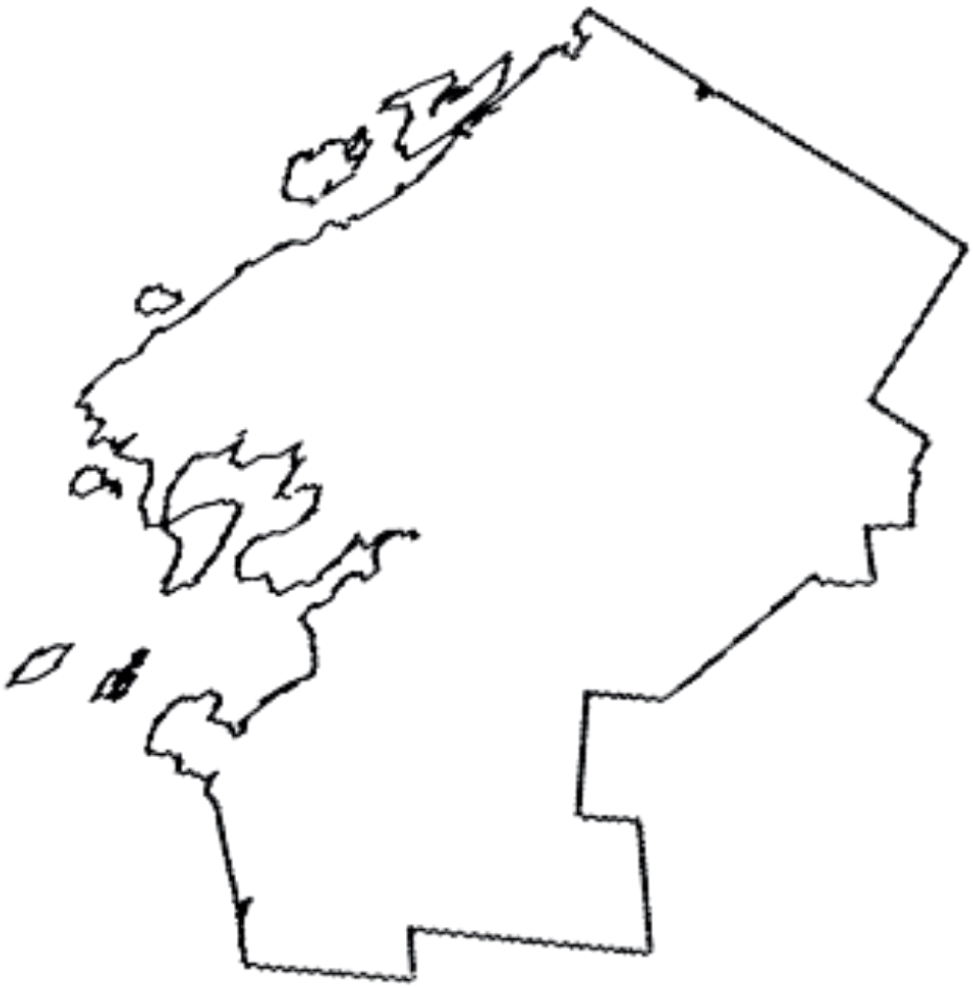
Debt Service Fund

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.

*--- B U D G E T O F F I C E R R E C O M M E N D --- *

Position code / Object	Obj Desc	2025 Actual	2026 Adopted	2026 Modified	2027 Department Requests	Budget Officer Recommend	Finance & Rules Committee Recommend	2027 Adopted
	Department 9150 Debt Service							
(Fund 55) * * *

Appendices



Appendix A

ESTIMATED FUND EQUITY 12/31/2026

GENERAL FUND	
Nonspendable	**$1,850,000**
Restricted	
Workers' Comp Reserve	599,813
Unemployment Ins. Reserve	86,603
Insurance Reserve	2,244,791
Law Enforce/Prosecution	800,000
Wireless 911 Surcharges	1,750,000
Tax Foreclosure	1,650,000
Opioid Funding	2,075,000
Subtotal	**$9,206,207**
Committed	**$7,150,000**
Assigned	
TANF Reserve*	293,653
Reserved for Encumbrances	1,750,000
Workers' Compensation	3,000,000
Compensated Absences	2,690,000
Risk Retention	3,000,000
Parks Reserve	150,000
Subtotal	**$10,883,653**
Appropriated for 2027	**$12,897,077**
Unassigned	**$25,500,000**
TOTAL GENERAL FUND EQUITY	**$67,486,937**

*$293,653 to be applied to contribute to costs of DSS Cooling Centers in 2026

COUNTY ROAD FUND

Nonspendable	**$110,500**
Assigned	
Road Fund-Specific use	**$2,700,000**
Appropriated for 2027	**$1,930,217**
TOTAL COUNTY ROAD FUND EQUITY	**$4,740,717**

ROAD MACHINERY FUND

Restricted	
Highway Equipment	$**595,000**
Assigned	
Rd Machinery Fund-Specific Use	927,992
Reserved for Encumbrances	500,000
Subtotal	**$1,427,992**
Appropriated for 2027	**$465,399**
TOTAL RD MACHINERY FUND EQUITY	**$2,488,391**

CAPITAL PROJECTS FUND

Restricted	
Capital Projects	$**2,750,000**
Assigned	
Capital Projects	7,500,000
Reserved for Encumbrances	8,000,000
Subtotal	**$15,500,000**
TOTAL CAPITAL PROJECTS FUND EQUITY	**$18,250,000**

DEBT SERVICE FUND

Restricted	
Debt Service	$**435,000**
TOTAL DEBT SERVICE FUND EQUITY	$**435,000**

Appendix B

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 1/1/26:	$ **2,163,349**
Contributions to Fund During 2026:	0
Expenditures from Fund During 2026:	0
Projected Interest Earnings 2026:	81,442
Projected Balance as of 12/31/26	**$ 2,244,791**

Recommendations for 2027: 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 1/1/26:	**$ 83,474**
Contributions to Fund During 2026:	0
Expenditures from Fund During 2026:	0
Projected Interest Earning 2026:	3,129
Projected Balance as of 12/31/26:	**$ 86,603**

Recommendations for 2027: 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 1/1/26:	$ 777,844
Contributions to Fund During 2026:	0
Expenditures from Fund During 2026:	200,000
Projected Interest Earning 2026:	21,969
Projected Balance as of 12/31/26	**$ 599,813**

Recommendations for 2027: To be spent only as needed to pay for budget shortages in Workers' Compensation claims.

Appendix C

Statement of Debt Outstanding as of 12/31/26

Bond	Final Maturity	Amount Outstanding	Interest Rate
2017 Public Improvement Bond	06/2037	2,957,000	2.25%-3.00%
2020 Public Improvement Bond	09/2031	2,345,000	1.00%-1.50%
2026 Public Improvement Bond	06/2046	4,000,000	4.00%
Issued on behalf of Jefferson Community College			
2015 Public Improvement Bond	06/2035	3,635,000	2.00%-3.50%
2017 Public Improvement Bond	06/2037	943,000	2.00%-3.50%
2020 Public Improvement Bond	09/2031	885,000	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. <u>Fund</u> - 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. <u>Department</u> - 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 Community Services Administration
5610 Airport
6010 Social Services Administration
6070 Services for Recipients
6340 Employment and Training
6510 Veterans Service Agency
6540 Weights & Measures
6772 Office for the Aging
8020 Planning & Community Development
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. <u>Sub-Department</u> - 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	Community Services Programs
4321	Community Services Programs - Alcohol
4340	Early Intervention Services
4390	Community Services - 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. <u>Account Number</u> - 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 <u>Personal Services</u> - To define and record wages and salaries based on classification of employment and types of wages earned. Note: This guideline <u>is not</u> 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 <u>Equipment and Capital Outlay</u> - 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 <u>Contractual</u> - 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
.04620 Jeff-Lew Workforce Inv Bd	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 <u>Debt Service</u> - Items Related to Bonds/Debt repayment and issuance

E. .08000 <u>Employee Benefits</u> - 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

Department | Sub-Department | Title	FTE	Total Salary
Airport	17.00	$1,065,797
Airport	17.00	$1,065,797
ACCOUNT CLERK TYPIST	1.00	$52,604
AIRPORT MAINTENANCE MECHANIC	4.00	$183,124
ASSISTANT AIRPORT MANAGER	1.00	$83,603
CLEANER	2.00	$88,380
DIRECTOR OF AVIATION	1.00	$139,814
AIRPORT SECURITY & SAFETY COOR-CREATE	0.00	$0
AIRPORT FINANCE DIRECTOR-RECLASS	0.00	$0
DEPUTY DIRECTOR OF AVIATION-RECLASS	0.00	$0
AIRPORT MAINTENANCE MECHANIC-CREATE	1.00	$50,107
AIRPORT MAINTENANCE	2.00	$105,415
SENIOR AIRPORT MAINTENANCE MECHANIC	2.00	$148,637
AIRPORT MAINTENANCE MECHANIC II	2.00	$128,982
AIRPORT FISCAL & OPERATIONS MANAGER	1.00	$85,131
Board of Elections	8.00	$436,557
Board of Elections	8.00	$436,557
DEPUTY COMMISSIONER OF ELECTIONS	2.00	$118,304
ELECTION COMMISSIONER	2.00	$151,686
ELECTION COMMISSIONER - UPGRADE	0.00	$0
REGISTRATION CLERK	2.00	$79,589
VOTING MACHINE TECHNICIAN	2.00	$86,978
SENIOR SECRETARY-RECLASS	0.00	$0
ENGINEERING AIDE-RECLASS	0.00	$0
DEPUTY COMM/VOT MACH CUST-RECLASS	0.00	$0
Buildings	27.00	$1,675,841
Buildings	16.75	$1,096,405
ASSISTANT BUILDING MAINTENANCE MECHANIC	1.00	$44,804
ASSISTANT SUPERINTENDENT OF BUILDINGS & GROUNDS	2.00	$201,072
BUILDING GUARD	2.00	$104,251
BUILDING MAINTENANCE MECHANIC	4.25	$200,561
PRINCIPAL ACCOUNT CLERK	1.00	$58,062
SENIOR ACCOUNT CLERK	1.00	$59,176
SENIOR BUILDING GUARD	1.00	$65,312
SENIOR BUILDING MAINTENANCE MECHANIC I	2.00	$123,532
SENIOR BUILDING MAINTENANCE MECHANIC II	1.50	$102,035
ASST BUILDING MAINT MECHANIC-RECLASS	0.00	$0
SR BUILDING MAINT MECHANIC-RECLASS	0.00	$0
SUPERINTENDENT OF BUILDINGS & GROUNDS	1.00	$137,600
SENIOR CUSTODIAN - ABOLISH	0.00	$0
Court Complex	4.75	$272,269

Personnel

Department | Sub-Department | Title	FTE	Total Salary
BUILDING MAINTENANCE MECHANIC	0.75	$39,453
CUSTODIAN	2.00	$99,051
SENIOR BUILDING MAINTENANCE MECHANIC I	1.00	$75,733
SENIOR CUSTODIAN	1.00	$58,032
Public Safety Facility	5.50	$307,167
BUILDING MAINTENANCE MECHANIC	2.00	$109,555
CUSTODIAN	1.00	$50,004
SENIOR BUILDING MAINTENANCE MECHANIC I	1.00	$58,261
SENIOR BUILDING MAINTENANCE MECHANIC II	0.50	$29,131
SENIOR CUSTODIAN	1.00	$60,216
Code Enforcement	11.00	$713,157
Code Enforcement	11.00	$713,157
ACCOUNT CLERK TYPIST	1.00	$40,745
ASSISTANT CODE ENFORCEMENT OFFICER	3.00	$164,238
CODE ENFORCEMENT OFFICER	2.00	$135,347
DIRECTOR OF CODE ENFORCEMENT	1.00	$95,188
SENIOR ACCOUNT CLERK	1.00	$66,373
SENIOR CODE ENFORCEMENT OFFICER	2.00	$148,700
CODE ENFORCEMENT OFFICER-RECLASS	1.00	$62,566
Community Services	11.00	$841,579
Early Intervention Program	5.00	$329,048
CHILDREN'S DISABILITY SERVICES SPECIALIST	3.00	$186,086
SENIOR ACCOUNT CLERK	0.50	$25,016
SENIOR CHILDREN'S DISABILITY SERVICES SPECIALIST	1.00	$74,511
EARLY INTERVENTION COORDINATOR	0.50	$43,435
Mental Health Administration	5.00	$444,080
SECRETARY	1.00	$56,948
SENIOR ACCOUNT CLERK	1.00	$55,893
DIRECTOR OF COMMUNITY SERVICES	1.00	$148,615
DEPUTY DIRECTOR OF COMMUNITY SERVICES	1.00	$110,009
ASSISTED OUTPATIENT TREATMENT COORDINATOR	1.00	$72,615
Preschool Program	1.00	$68,451
SENIOR ACCOUNT CLERK	0.50	$25,016
EARLY INTERVENTION COORDINATOR	0.50	$43,435
County Attorney	12.00	$1,235,497
Assigned Counsel	1.00	$52,125
ASSIGNED COUNSEL COORDINATOR	1.00	$52,125

Personnel

Department | Sub-Department | Title	FTE	Total Salary
County Attorney	8.45	$986,105
CONFIDENTIAL SECRETARY TO COUNTY ATTORNEY	1.00	$62,445
COUNTY ATTORNEY	0.95	$169,187
DEPUTY COUNTY ATTORNEY	0.50	$75,139
PARALEGAL	1.00	$71,053
SECRETARY	1.00	$47,375
SENIOR ASSISTANT COUNTY ATTORNEY I	3.00	$423,993
ASSISTANT COUNTY ATTORNEY II	1.00	$136,913
TYPIST-ABOLISH	0.00	$0
Tax Enforcement	2.55	$197,267
CLERK	1.00	$50,778
COUNTY ATTORNEY	0.05	$8,905
DEPUTY COUNTY ATTORNEY	0.50	$75,139
SENIOR ACCOUNT CLERK	1.00	$62,445
County Clerk	25.00	$1,387,580
County Clerk	9.34	$547,676
COUNTY CLERK	0.34	$40,865
DEPUTY COUNTY CLERK	1.00	$95,188
PRINCIPAL CLERK	1.00	$50,979
RECORDING CLERK	4.00	$172,445
SENIOR CLERK	2.00	$104,596
DEPUTY CLERK-RECLASS	1.00	$83,603
Department of Motor Vehicles	11.33	$610,963
COUNTY CLERK	0.33	$39,663
MOTOR VEHICLE CLERK	9.00	$442,006
MOTOR VEHICLE DEPUTY CLERK	0.00	$0
MOTOR VEHICLE SUPERVISOR	1.00	$71,217
SENIOR MOTOR VEHICLE CLERK	1.00	$58,077
Historian/Historical Preservat	0.00	$2,964
RECORDING CLERK/HISTORIAN PT	0.00	$2,964
Records Management	4.33	$225,977
COUNTY CLERK	0.33	$39,663
RECORDING CLERK	2.00	$83,775
RECORDS MANAGEMENT COORDINATOR	1.00	$52,762
RECORDING CLERK/HISTORIAN PT	1.00	$49,777
District Attorney	23.50	$2,429,104
District Attorney	23.50	$2,429,104
ACCOUNT CLERK TYPIST	1.00	$48,111

Personnel

Department | Sub-Department | Title	FTE	Total Salary
ASSISTANT DISTRICT ATTORNEY	8.00	$902,464
ASSISTANT DISTRICT ATTORNEY II	2.00	$247,558
CHIEF ASSISTANT DISTRICT ATTORNEY	1.00	$165,958
CHIEF CRIMINAL INVESTIGATOR. DA	0.50	$35,000
CRIMINAL INVESTIGATOR, DA	2.00	$154,000
DISTRICT ATTORNEY	1.00	$225,600
PARALEGAL	1.00	$64,501
PRINCIPAL STENOGRAPHER	1.00	$83,533
SECRETARY	1.00	$44,804
SENIOR ASSISTANT DISTRICT ATTORNEY I	2.00	$297,871
SENIOR SECRETARY	1.00	$53,332
TYPIST	2.00	$106,372
NARCOTICS INVESTIGATOR PT-CREATE	0.00	$0
Dog Control	6.00	$296,367
Dog Control	6.00	$296,367
DOG CONTROL OFFICER	3.00	$102,046
SENIOR DOG CONTROL OFFICER	2.00	$112,196
SUPERVISING DOG CONTROL OFFICER	1.00	$82,125
Employment and Training	17.00	$912,366
Employment and Training Admini	17.00	$912,366
EMPLOYMENT & TRAINING ASSISTANT	2.00	$90,819
PRINCIPAL ACCOUNT CLERK	1.00	$73,492
SR EMPLOYMENT & TRAINING COORDINATOR	1.00	$64,173
EMPLOYMENT & TRAINING COORDINATOR	9.00	$492,986
DIRECTOR OF EMPLOYMENT & TRAINING	1.00	$108,771
ASSISTANT DIRECTOR OF EMPLOYMENT & TRAINING	1.00	$82,125
SR EMPLOYMENT & TRAINING COORDINATOR - UNFUNDED	1.00	$0
SECRETARY - UNFUNDED	1.00	$0
Fire & Emergency Management	37.00	$2,771,873
Dispatch	33.00	$2,436,665
911 MANAGER	1.00	$89,459
DISPATCHER	24.00	$1,640,878
SENIOR DISPATCHER	6.00	$528,654
TECHNICAL COMMUNICATIONS OFFICER	2.00	$177,674
Fire Control	4.00	$335,208
EMERGENCY MANAGEMENT PLANNER	1.00	$73,341
SECRETARY	1.00	$45,773
DIRECTOR OF FIRE & EMERGENCY MANAGEMENT SERVICES	1.00	$124,153
DEPUTY DIRECTOR OF FIRE & EMERGENCY MANAGEMENT SERVICES	1.00	$91,941

Personnel

Department | Sub-Department | Title	FTE	Total Salary
Health Benefits	0.83	$81,311
Health Benefits Administration	0.83	$81,311
DIRECTOR OF INSURANCE	0.33	$35,738
EMPLOYEE BENEFITS SPECIALIST	0.50	$45,573
	0.00	$0
Highway	43.00	$2,957,753
Highway Administration	6.00	$486,098
ACCOUNT CLERK TYPIST	1.00	$48,110
SENIOR ACCOUNT CLERK	2.00	$103,376
SENIOR ACCOUNT CLERK-RECLASS	0.00	$0
DEPUTY COUNTY HIGHWAY SUPERINTENDENT	1.00	$121,000
COUNTY HIGHWAY SUPERINTENDENT	1.00	$130,009
ADMINISTRATIVE SUPERVISOR-HIGHWAY	1.00	$83,603
Highway Engineering	3.00	$291,243
ASSISTANT CIVIL ENGINEER	2.00	$206,087
JUNIOR CIVIL ENGINEER	1.00	$85,156
CIVIL ENGINEER-ABOLISH	0.00	$0
Maintenance - Roads & Bridges	31.00	$1,961,283
MEO	25.00	$1,548,900
WORKING FOREPERSON	2.00	$131,166
GENERAL HIGHWAY FOREPERSON	3.00	$230,174
MEO-CREATE	0.00	$0
MEO-RECLASS	1.00	$51,043
Traffic	3.00	$219,129
SIGN MAINTENANCE PERSON	1.00	$67,808
SR SIGN MAINTENANCE	1.00	$62,900
JUNIOR CIVIL ENGINEER	1.00	$88,421
Human Resources	5.00	$454,361
Human Resources	5.00	$454,361
DIRECTOR OF HUMAN RESOURCES	1.00	$147,228
HUMAN RESOURCES ASSISTANT	2.00	$105,315
HUMAN RESOURCES ASSOCIATE	1.00	$112,359
HUMAN RESOURCES SPECIALIST	1.00	$89,459
HR SPECIALIST-RECLASS	0.00	$0
Information Technology	12.00	$937,332
Information Technology	12.00	$937,332
ACCOUNT CLERK TYPIST	1.00	$43,225
COMPUTER PROGRAMMER	1.00	$88,998

Personnel

Department | Sub-Department | Title	FTE	Total Salary
DEPUTY DIRECTOR OF INFORMATION TECHNOLGY	1.00	$120,189
DIRECTOR OF INFORMATION TECHNOLOGY	1.00	$142,647
INFORMATION SECURITY ANALYST	1.00	$98,007
MICRO-COMPUTER TECHNICIAN	4.00	$238,149
SENIOR ACCOUNT CLERK	1.00	$55,893
SENIOR MICRO-COMPUTER TECHNICIAN	1.00	$71,454
SYSTEM ADMINISTRATOR	1.00	$78,770
Insurance Department	2.17	$219,727
Health Benefits Administration	1.33	$137,334
DIRECTOR OF INSURANCE	0.33	$35,739
SAFETY AND SECURITY SUPERVISOR	1.00	$101,595
Insurance Department	0.84	$82,393
DIRECTOR OF INSURANCE	0.34	$36,821
EMPLOYEE BENEFITS SPECIALIST	0.50	$45,572
Legislative Board	23.00	$1,028,348
Clerk of the Board	8.00	$747,872
ACCOUNT CLERK	1.00	$42,315
COUNTY ADMINISTRATOR	1.00	$187,567
COUNTY AUDITOR	1.00	$111,547
DEPUTY COUNTY ADMINISTRATOR	1.00	$137,928
SECRETARY	1.00	$50,360
SENIOR ACCOUNT CLERK	1.00	$53,708
PRINCIPAL ACCOUNT CLERK-RECLASS	0.00	$0
COMMUNITY ENGAGEMENT SP-CREATE	0.00	$0
CONFIDENTIAL SECRETARY TO CLERK OF BOARD	1.00	$73,092
CONFIDENTIAL ASSISTANT/FISCAL AFFAIRS	1.00	$91,355
Legislative Board	15.00	$280,476
LEGISLATOR	10.00	$177,040
LEGISLATOR-CHAIR	1.00	$28,312
LEGISLATOR-VICE CHAIR	1.00	$18,781
LEGISLATOR-COMMITTEE CHAIR	3.00	$56,343
Office for the Aging	17.50	$997,440
Office for the Aging	17.50	$997,440
PRINCIPAL ACCOUNT CLERK	1.00	$68,396
SECRETARY	1.00	$45,773
SENIOR ACCOUNT CLERK	1.00	$46,665
SPECIALIST SERVICES FOR THE AGING	2.50	$126,266
SPECIALIST, SERVICES FOR THE AGING	8.00	$424,664
SR ACCOUNT CLERK	1.00	$43,498

Personnel

Department | Sub-Department | Title	FTE	Total Salary
SPECIALIST, SERVICES OFA-CREATE	0.00	$0
LONG TERM CARE COORDINATOR	1.00	$65,848
DIRECTOR OFFICE FOR THE AGING	1.00	$98,007
DEPUTY DIRECTOR OF OFFICE FOR THE AGING	1.00	$78,323
Planning&Community Development	7.00	$562,609
Bus Operations	1.00	$63,318
TRANSPORTATION PLANNER -CREATE	1.00	$63,318
Planning	6.00	$499,291
DEPUTY DIRECTOR OF PLANNING	1.00	$102,081
SECRETARY	1.00	$45,300
SR PLANNER	1.00	$102,830
DIRECTOR OF COUNTY PLANNING	1.00	$117,966
SENIOR PLANNER - RECLASS	1.00	$69,361
COMMUNITY DEVELOPMENT COORDINATOR	1.00	$61,753
Probation	39.00	$2,991,948
Probation	39.00	$2,991,948
ACCOUNT CLERK TYPIST	1.00	$40,386
PRINCIPAL SECRETARY	1.00	$57,112
PROBATION DIRECTOR (GROUP B)	1.00	$137,600
PROBATION OFFICER 1	21.00	$1,520,348
PROBATION OFFICER 2	7.00	$597,457
PROBATION SUPERVISOR 1	3.00	$345,900
SENIOR SECRETARY	2.00	$94,586
TYPIST	2.00	$77,559
PROBATION SUPERVISOR -RECLASS	0.00	$0
DEPUTY PROBATION DIRECTOR (GROUP B)	1.00	$121,000
Public Defender	21.00	$2,141,771
Public Defender	21.00	$2,141,771
ASSISTANT PUBLIC DEFENDER	7.00	$746,244
ASSISTANT PUBLIC DEFENDER II	1.00	$115,254
CONFIDENTIAL SECRETARY TO PUBLIC DEFENDER	1.00	$60,485
DEPUTY PUBLIC DEFENDER	1.00	$160,731
INVESTIGATOR	0.50	$35,000
INVESTIGATOR PUBLIC DEFENDER	0.50	$35,000
PARALEGAL	3.00	$164,529
PUBLIC DEFENDER	1.00	$186,524
SENIOR ASSISTANT PUBLIC DEFENDER I	2.00	$272,496
TYPIST	2.00	$94,910
ASSISTANT PUBLIC DEFENDER II-RECLASS	1.00	$129,053
SENIOR ASSISTANT PUBLIC DEFENDER I-RECLASS	1.00	$141,545

Personnel

Department | Sub-Department | Title	FTE	Total Salary
Public Health	60.00	$4,864,534
Child Lead Poison Prevention P	1.00	$67,663
PUBLIC HEALTH SPECIALIST	1.00	$67,663
Emergency Medical Services	2.00	$157,357
EMS TRAINING COORDINATOR	1.00	$65,416
DIRECTOR OF EMERGENCY MEDICAL SERVICES	1.00	$91,941
Home Health Nursing	35.50	$2,743,437
DIRECTOR OF PATIENT SERVICES	1.00	$123,331
HOME HEALTH AIDE	3.00	$160,111
NUTRITIONIST	1.00	$89,461
PHYSICAL THERAPIST	5.00	$417,286
PRINC ACCOUNT CLERK	1.00	$73,492
PUBLIC HEALTH NURSE	8.00	$687,234
PUBLIC HEALTH SOCIAL	1.00	$95,805
SECRETARY	4.00	$178,507
SENIOR ACCOUNT CLERK	4.00	$223,826
SENIOR CLERK	1.00	$45,773
OCCUPATIONAL THERAPIST	1.00	$61,753
PUBLIC HEALTH NURSE PT-RECLASS	0.50	$51,517
SUPERVISING PUBLIC HEALTH NURSE	3.00	$348,959
ASSOCIATE OCCUPATIONAL THERAPIST	1.00	$100,519
EPIDEMIOLOGIST	1.00	$85,863
LICENSED PRACTICAL NURSE-ABOLISH	0.00	$0
Medical Examiner	1.50	$67,663
MEDICAL INVESTIGATOR	1.00	$67,663
ASSISTANT MEDICAL EXAMINER-ABOLISH	0.00	$0
MEDICAL EXAMINER - UNFUNDED	0.50	$0
Preparedness/Response Grant	1.00	$103,605
PUB HLTH EMERGENCY PREP COORDINATOR	1.00	$103,605
Preventive Services	13.00	$1,208,696
ACCOUNT CLERK TYPIST	1.00	$42,315
DIRECTOR OF PREVENTIVE SERVICES	1.00	$137,600
HEALTH PLANNER	1.00	$88,421
PUB HLTH SPECIALIST	1.00	$70,263
PUBLIC HEALTH EDUCAT	1.00	$85,156
PUBLIC HEALTH NURSE	5.00	$575,767
PUBLIC HEALTH SPECIALIST	1.00	$78,874
SECRETARY	1.00	$44,445

Personnel

Department | Sub-Department | Title	FTE	Total Salary
PUBLIC HEALTH NURSE-ABOLISH	1.00	$85,855
ACCOUNT CLERK-ABOLISH	0.00	$0
Public Health Administration	6.00	$516,113
DEPUTY PUBLIC HEALTH DIRECTOR	1.00	$113,556
HEALTH PLANNER	1.00	$78,874
MEDICAL DIRECTOR	1.00	$31,125
SENIOR SECRETARY	1.00	$43,853
PUBLIC HEALTH DIRECTOR	1.00	$153,517
PUBLIC HEALTH FISCAL DIRECTOR	1.00	$95,188
Purchasing	6.00	$387,753
Central Printing	1.00	$43,498
ASSISTANT OFFSET PRINT MACHINE OPERATOR	1.00	$43,498
Purchasing	5.00	$344,255
ACCOUNT CLERK TYPIST	1.00	$44,463
BUYER	2.00	$139,340
PURCHASING AGENT	1.00	$98,007
SENIOR ACCOUNT CLERK	1.00	$62,445
Real Property Tax Services	14.00	$986,537
Real Property Tax Services	6.00	$452,885
DIRECTOR OF REAL PROPERTY TAX SERVICES II	1.00	$113,973
RP INFORMATION SPECIALIST	2.00	$112,072
SENIOR RP INFORMATION SPECIALIST	1.00	$58,261
REAL PROPERTY INFO SPEC-CREATE	0.00	$0
GEOGRAPHIC INFORMATION SYSTEMS SPECIALIST	1.00	$85,156
REAL PROPERTY TAX SERVICES SUPERVISOR	1.00	$83,423
Revaluation Development & Main	4.00	$234,334
REAL PROPERT APPRAISAL TECHNICIAN	1.00	$65,250
REAL PROPERTY APPRAISAL AIDE	1.00	$46,904
REAL PROPERTY APPRAISER	1.00	$67,663
REAL PROPERTY SEN INFO SPEC-CREATE	0.00	$0
REAL PROPERTY APPRAISAL AIDE-CREATE	0.00	$0
REAL PROPERTY APPRAISAL TECH	1.00	$54,517
Tax Map Maintenance	4.00	$299,318
SENIOR TAX MAP TECHNICIAN	1.00	$78,562
TAX MAP TECHNICIAN	1.00	$45,760
GEOGRAPHIC INFO SP COORDINATOR	1.00	$79,144
GIS TECHNICIAN-CREATE	0.00	$0
REAL PROPERTY ASSESSMENT SERVICES SUPERVISOR	1.00	$95,852

Personnel

Department | Sub-Department | Title	FTE	Total Salary
Road Machinery	9.00	$582,821
Road Machinery	9.00	$582,821
AUTOMOTIVE MECHANIC FOREPERSON	1.00	$81,391
AUTOMOTIVE MECHANIC II	6.00	$378,002
CUSTODIAN	1.00	$44,804
HEAD AUTOMOTIVE MECH	1.00	$78,624
Sheriff - Criminal & Civil Div	134.00	$10,712,071
Corrections	78.00	$5,922,419
CORRECTION LIEUTENANT	1.00	$117,937
CORRECTION OFFICER	66.00	$4,835,462
CORRECTION SECOND LIEUTENANT	1.00	$99,558
CORRECTION SERGEANT	6.00	$549,828
PARALEGAL	1.00	$60,029
CORRECTION OFFICER-CREATE	0.00	$0
CORRECTION CORPORAL-CREATE	0.00	$0
CORRECTION CORPORAL-RECLASS	3.00	$259,605
COOK - ABOLISHED	0.00	$0
HEAD COOK - ABOLISHED	0.00	$0
Sheriff - Criminal & Civil Div	56.00	$4,789,652
ACCOUNT CLERK	1.00	$52,791
CLERK	1.00	$44,804
CONFIDENTAL ASSISTANT TO THE SHERIFF	1.00	$58,906
DEPUTY SHERIFF	29.00	$2,358,205
DEPUTY SHERIFF DETECTIVE	8.00	$785,683
DEPUTY SHERIFF LIEUTENANT	1.00	$117,937
DEPUTY SHERIFF SERGEANT	6.00	$694,890
PRINCIPAL ACCOUNT CLERK	1.00	$83,991
SECRETARY	1.00	$57,908
SENIOR ACCOUNT CLERK	4.00	$254,406
SHERIFF	1.00	$126,223
TYPIST	1.00	$43,660
UNDERSHERIFF	1.00	$110,248
DEPUTY SHERIFF 2ND LIEUTENANT-CREATE	0.00	$0
Social Services Administration	218.00	$13,942,240
Social Services Administration	218.00	$13,942,240
ACCOUNT CLERK	6.00	$257,994
CASE SUPERVISOR, GRADE B	9.00	$837,876
CASEWORKER	26.00	$1,811,915
CASEWORKER CPS	1.00	$64,210
CLERK	3.00	$122,141

Personnel

Department | Sub-Department | Title	FTE	Total Salary
COMMUNITY SERVICE WO	10.00	$423,388
COMMUNITY SERVICE WORKER	12.00	$489,564
DIRECTOR OF HOUSING/SPECIAL INITIATIVES	1.00	$108,297
MICRO COMPUTER TECHN	2.00	$130,058
PARALEGAL	1.00	$58,477
PRINCIPAL ACCOUNT CLERK	1.00	$65,848
PRINCIPAL SOC WELFAR	6.00	$447,323
PRINCIPAL SOCIAL WELFARE EXAMINER	2.00	$145,565
SECRETARY	1.00	$56,948
SENIOR ACCOUNT CLERK	4.00	$193,822
SENIOR CASEWORKER	6.00	$497,520
SENIOR CASEWORKER CPS	3.00	$257,531
SENIOR LPN	1.00	$71,217
SENIOR SOCIAL WELFARE EXAMINER	1.00	$61,316
SOCIAL SERVICES ATTORNEY II	1.00	$109,189
SOCIAL WELFARE EXAMI	48.00	$2,551,077
SOCIAL WELFARE EXAMINER	3.00	$145,547
SOCIAL WORKER (DSS)	1.00	$80,663
SR CASEWKR-CHLD PROT	2.00	$161,326
SR COMMUNITY SERVICE WORKER	2.00	$109,710
SR SOCIAL WELFARE EX	6.00	$375,596
SR SUPPORT INVESTIGA	2.00	$132,843
SUPPORT INVESTIGATOR	6.00	$299,096
TYPIST	2.00	$99,645
DIRECTOR OF INCOME MAINTENANCE	1.00	$117,937
CHILD SUPPORT COORDINATOR	1.00	$96,612
INCOME MAINTENANCE SUPERVISOR	2.00	$183,041
CASE SUPERVISOR, GRADE A	2.00	$218,277
ACCOUNTING SUPERVISOR	1.00	$66,430
CASEWORKER ASSISTANT	5.00	$211,212
SOCIAL SERVICES ATTORNEY	1.00	$125,560
SENIOR SUPPORT INVESTIGATOR -RECLASS	1.00	$61,625
ACCOUNT CLERK-ABOLISH	0.00	$0
COMMISSIONER OF SOCIAL SERVICES	1.00	$153,517
DATA ENTRY MACHINE OPERATOR	1.00	$55,783
DEPUTY COMMISSIONER OF SOCIAL SERVICES	1.00	$130,684
CASEWORKER (CHILD PROTECTIVE SERVICES)	28.00	$1,910,575
CONFIDENTIAL SECRETARY TO THE COMMISSIONER	1.00	$60,625
DIRECTOR OF SOCIAL SOCIAL SERVICES	1.00	$117,036
SENIOR SOCIAL SERVICES ATTORNEY I	1.00	$151,399
DIRECTOR OF ADMINISTRATIVE SERVICES	1.00	$116,225
PROVISIONAL DIRECTOR OF ADMINISTRATIVE SERVICES-ABOLISH	0.00	$0
Solid Waste - Recycling	14.00	$853,596

Personnel

Department | Sub-Department | Title	FTE	Total Salary
Solid Waste Management - Recyc	14.00	$853,596
ACCOUNT CLERK	1.00	$46,904
DIRECTOR OF RECYCLING & WASTE MANAGEMENT	1.00	$117,937
MEO	9.00	$516,363
PRINCIPAL ACCOUNT CLERK	1.00	$61,381
WORKING FOREPERSON	1.00	$60,903
SENIOR ACCOUNT CLERK-CREATE	1.00	$50,108
Treasurers Department	8.00	$584,059
Treasurer	8.00	$584,059
ACCOUNT CLERK	1.00	$41,041
ACCOUNTANT	2.00	$139,722
CHIEF ACCOUNTANT	1.00	$92,382
COUNTY TREASURER	1.00	$108,297
DEPUTY COUNTY TREASURER	1.00	$109,506
SENIOR ACCOUNT CLERK	2.00	$93,111
PRINCIPAL ACCOUNT CLERK-RECLASS	0.00	$0
SECRETARY-CREATE	0.00	$0
Veterans Service Agency	3.00	$189,021
Veterans Service Agency	3.00	$189,021
DIRECTOR OF VETERANS	1.00	$85,131
VET SC	2.00	$103,890
Weights & Measures	2.00	$156,037
Consumer Affairs/Weight & Meas	2.00	$156,037
DIRECTOR OF WEIGHTS & MEASURES	1.00	$90,600
ASSISTANT DIRECTOR OF WEIGHTS & MEASURES	1.00	$65,437
Grand Total	**833.00**	**$59,396,987**

Sales Tax Distribution

Town/Village	Taxable Value	Equalization Rate	Full Value	Sales Tax Percentage	Distributed Sales Tax
Town of Adams	228,169,297	76.00	300,222,759	.00787732	845,504.26
Village of Adams	82,794,528	76.00	108,940,168	.00285840	306,803.51
Totals...	310,963,825		409,162,927	.01073572	1,152,307.77
Town of Alexandria	546,829,984	58.00	942,810,317	.02473770	2,655,196.29
Village of Alexandria Bay	110,214,548	58.00	190,025,083	.00498593	535,159.81
Totals...	657,044,532		1,132,835,400	.02972363	3,190,356.10
Town of Antwerp	120,844,656	100.00	120,844,656	.00317075	340,329.28
Village of Antwerp	30,411,238	100.00	30,411,238	.00079794	85,646.09
Totals...	151,255,894		151,255,894	.00396869	425,975.37
Town of Brownville	324,553,439	68.25	475,536,174	.01247724	1,339,232.08
Village of Glen Park	59,505,552	68.25	87,187,622	.00228765	245,542.63
Village of Dexter	55,558,394	68.25	81,404,240	.00213591	229,255.76
Village of Brownville	54,627,190	68.25	80,039,839	.00210011	225,413.21
Totals...	494,244,575		724,167,875	.01900091	2,039,443.68
Town of Cape Vincent	367,449,309	70.80	518,996,199	.01361756	1,461,627.19
Village of Cape Vincent	69,861,322	70.80	98,674,184	.00258904	277,892.02
Totals...	437,310,631		617,670,383	.01620660	1,739,519.21
Town of Champion	254,367,846	85.00	299,256,289	.00785196	842,782.27
Village of West Carthage	113,166,336	85.00	133,136,866	.00349328	374,947.72
Totals...	367,534,182		432,393,155	.01134524	1,217,729.99
Town of Clayton	800,886,969	89.00	899,872,999	.02361110	2,534,273.81
Village of Clayton	281,528,523	89.00	316,324,183	.00829980	890,850.73
Totals...	1,082,415,492		1,216,197,182	.03191090	3,425,124.54
Town of Ellisburg	380,993,606	97.00	392,776,913	.01030578	1,106,160.59
Village of Mannsville	24,240,963	97.00	24,990,684	.00065571	70,379.98
Village of Ellisburg	15,293,234	97.00	15,766,221	.00041368	44,401.93
Totals...	420,527,803		433,533,818	.01137517	1,220,942.50
Town of Henderson	345,558,462	66.00	523,573,427	.01373766	1,474,518.00
Totals...	345,558,462		523,573,427	.01373766	1,474,518.00
Town of Hounsfield	304,197,102	82.50	368,723,760	.00967467	1,038,421.03
Village of Sackets Harbor	189,552,201	82.50	229,760,244	.00602851	647,064.09
Totals...	493,749,303		598,484,004	.01570318	1,685,485.12
Town of Leray	628,183,704	100.00	628,183,704	.01648245	1,769,127.29
Village of Evans Mills	40,454,420	100.00	40,454,420	.00106145	113,929.67
Village of Black River	63,276,505	100.00	63,276,505	.00166027	178,203.42
Totals...	731,914,629		731,914,629	.01920417	2,061,260.38
Town of Lorraine	100,837,546	89.00	113,300,613	.00297281	319,083.59
Totals...	100,837,546		113,300,613	.00297281	319,083.59
Town of Lyme	383,999,722	59.00	650,846,986	.01707709	1,832,952.38
Village of Chaumont	39,152,294	59.00	66,359,820	.00174117	186,886.74
Totals...	423,152,016		717,206,806	.01881826	2,019,839.12
Town of Orleans	478,849,186	70.00	684,070,266	.01794881	1,926,517.57
Totals...	478,849,186		684,070,266	.01794881	1,926,517.57

Town/Village	Taxable Value	Equalization Rate	Full Value	Sales Tax Percentage	Distributed Sales Tax
Town of Pamelia	357,858,845	88.00	406,657,778	.01066999	1,145,252.71
Village of Glen Park	2,502,527	88.00	2,843,781	.00007462	8,009.26
Totals...	360,361,372		409,501,559	.01074461	1,153,261.97
Town of Philadelphia	89,793,872	100.00	89,793,872	.00235604	252,883.20
Village of Philadelphia	67,337,973	100.00	67,337,973	.00176683	189,640.93
Totals...	157,131,845		157,131,845	.00412287	442,524.13
Town of Rodman	122,559,689	89.00	137,707,516	.00361321	387,820.28
Totals...	122,559,689		137,707,516	.00361321	387,820.28
Town of Rutland	179,156,718	74.00	242,103,673	.00635238	681,826.35
Village of Black River	35,408,782	74.00	47,849,705	.00125549	134,756.76
Totals...	214,565,500		289,953,378	.00760787	816,583.11
Town of Theresa	224,323,941	65.00	345,113,755	.00905518	971,928.69
Village of Theresa	36,847,817	65.00	56,688,949	.00148742	159,650.74
Totals...	261,171,758		401,802,704	.01054260	1,131,579.43
Town of Watertown Town	303,899,190	42.50	715,056,918	.01876185	2,013,784.41
Totals...	303,899,190		715,056,918	.01876185	2,013,784.41
Town of Wilna	164,137,134	90.50	181,366,999	.00475875	510,775.67
Village of Deferiet	27,226,769	90.50	30,084,828	.00078937	84,726.24
Village of Carthage	169,360,837	90.50	187,139,046	.00491020	527,031.41
Totals...	360,724,740		398,590,873	.01045832	1,122,533.32
Town of Worth	30,459,328	53.39	57,050,624	.00149692	160,670.41
Totals...	30,459,328		57,050,624	.00149692	160,670.41
Town Totals...	8,306,231,498		11,052,561,796	.29000000	31,126,860.00
City of Watertown			1,623,074,058	.24000000	25,760,160.00
County of Jefferson			11,052,561,796	.47000000	50,446,980.00
Grand Totals...			12,675,635,854	1.00000000	107,334,000.00

Total Assessed Value 11,357,325,842

Equalized Total Assessed Value 14,863,293,660

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	743,150,089	5.00
13100	CO - GENERALLY	RPTL 406(1)	43	22,882,637	0.15
13430	CITY O/S LIMITS - SPECIFIED USES	RPTL 406(2)	2	97,911	0.00
13440	CITY O/S LIMITS - SEWER OR WATER	RPTL 406(3)	1	4,329	0.00
13500	TOWN - GENERALLY	RPTL 406(1)	347	111,390,892	0.75
13510	TOWN - CEMETERY LAND	RPTL 446	10	933,483	0.01
13570	TOWN O/S LIMITS - SPECIFIED USES	RPTL 406(2)	22	10,026,304	0.07
13650	VG - GENERALLY	RPTL 406(1)	287	100,781,093	0.68
13730	VG O/S LIMITS - SPECIFIED USES	RPTL 406(2)	21	7,668,335	0.05
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	17	8,517,501	0.06
13800	SCHOOL DISTRICT	RPTL 408	71	315,119,832	2.12
13850	BOCES	RPTL 408	2	14,384,706	0.10
13870	SPEC DIST USED FOR PURPOSE ESTAB	RPTL 410	8	3,084,322	0.02
13890	PUBLIC AUTHORITY - LOCAL	RPTL 412	28	316,255,562	2.13
14100	USA - GENERALLY	RPTL 400(1)	36	1,213,591,786	8.17
18020	MUNICIPAL INDUSTRIAL DEV AGENCY	RPTL 412-a	48	169,007,159	1.14
18080	MUN HSNG AUTH-FEDERAL/MUN AIDED	PUB HSNG L 52(3)&(5)	11	14,911,407	0.10
21600	RES OF CLERGY - RELIG CORP OWNER	RPTL 462	32	8,080,763	0.05
25110	NONPROF CORP - RELIG(CONST PROT)	RPTL 420-a	157	83,532,595	0.56
25120	NONPROF CORP - EDUCL(CONST PROT)	RPTL 420-a	44	7,477,833	0.05
25130	NONPROF CORP - CHAR (CONST PROT)	RPTL 420-a	173	34,350,381	0.23
25210	NONPROF CORP - HOSPITAL	RPTL 420-a	9	30,812,799	0.21
25230	NONPROF CORP - MORAL/MENTAL IMP	RPTL 420-a	18	4,790,637	0.03
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	61	30,461,211	0.20
25500	NONPROF MED, DENTAL, HOSP SVCE	RPTL 486	7	2,824,919	0.02
26050	AGRICULTURAL SOCIETY	RPTL 450	5	590,742	0.00
26100	VETERANS ORGANIZATION	RPTL 452	26	8,116,879	0.05
26250	HISTORICAL SOCIETY	RPTL 444	3	600,279	0.00
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	69	24,664,948	0.17
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	108	12,844,357	0.09
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	21	50,893,336	0.34
28540	NOT-FOR-PROFIT HOUS CO - HOSTELS	RPTL 422	14	6,123,580	0.04
29650	SOLDIRE MONUMENT CORPORATION	RPTL 442	3	28,996	0.00

Total Assessed Value 11,357,325,842

Equalized Total Assessed Value 14,863,293,660

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	6,079,713	0.04
33201	TAX SALE - COUNTY OWNED	RPTL 406(5)	17	1,663,794	0.01
33302	COUNTY OWNED REFORESTED LAND	RPTL 406(6)	20	5,599,939	0.04
33700	TAX SALE - VG OWNED	RPTL 406(5)	12	530,344	0.00
41101	VETS EX BASED ON ELIGIBLE FUNDS	RPTL 458(1)	1	5,000	0.00
41102	VETS EX BASED ON ELIGIBLE FUNDS	RPTL 458(1)	1	2,353	0.00
41111	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	46	2,721,109	0.02
41112	VET PRO RATA: FULL VALUE ASSMT	RPTL 458(5)	16	1,312,716	0.01
41120	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	103	1,218,801	0.01
41121	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	747	8,831,373	0.06
41122	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	626	7,428,655	0.05
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	103	2,060,000	0.01
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	1,255	24,994,320	0.17
41132	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	948	18,869,049	0.13
41140	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	73	2,661,489	0.02
41141	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	1,048	38,375,580	0.26
41142	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	757	27,645,608	0.19
41150	COLD WAR VETERANS (10%)	RPTL 458-b	4	0	0.00
41160	COLD WAR VETERANS (15%)	RPTL 458-b	2	0	0.00
41170	COLD WAR VETERANS (DISABLED)	RPTL 458-b	1	0	0.00
41300	PARAPLEGIC VETS	RPTL 458(3)	1	635,359	0.00
41400	CLERGY	RPTL 460	8	14,242	0.00
41500	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	14	524,794	0.00
41630	VOL/FIRE/AMB	RPTL 466-a	4	144,096	0.00
41631	VOL/FIRE/AMB	RPTL 466-a	31	838,537	0.01
41650	VOLUNTEER FIREMEN IN VILLAGES	RPTL 466	1	3,000	0.00
41690	VOLUNTEER FIREFIGHTERS AND AMBULANCE	RPTL 466-c,d,e,f,g,h&i	40	120,000	0.00
41691	VOLUNTEER FIREFIGHTERS AND AMBULANCE	RPTL 466-c,d,e,f,g,h&i	51	153,000	0.00
41692	VOLUNTEER FIREFIGHTERS AND AMBULANCE	RPTL 466-c,d,e,f,g,h&i	53	158,963	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	141	29,021,102	0.20
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	1,437	159,196,891	1.07
41730	AGRIC LAND-INDIV NOT IN AG DIST	AG MKTS L 306	340	29,560,866	0.20

Total Assessed Value 11,357,325,842

Equalized Total Assessed Value 14,863,293,660

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41800	PERSONS AGE 65 OR OVER	RPTL 467	88	5,213,535	0.04
41801	PERSONS AGE 65 OR OVER	RPTL 467	71	4,337,016	0.03
41802	PERSONS AGE 65 OR OVER	RPTL 467	126	6,973,014	0.05
41805	PERSONS AGE 65 OR OVER	RPTL 467	36	2,050,460	0.01
41822	LIVING QUARTERS FOR PARENTS AND GRANI	RPTL 469	11	852,479	0.01
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	208	12,495,301	0.08
42120	TEMPORARY GREENHOUSES	RPTL 483-c	16	1,582,750	0.01
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	9	1,503,615	0.01
47610	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	28	3,898,399	0.03
47611	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	29	1,488,066	0.01
47612	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	30	6,405,976	0.04
47615	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	3	256,486	0.00
48670	REDEVELOPMENT HOUSING CO	P H FI L 125 & 127	2	3,867,403	0.03
48690	REDEVELOPMENT CO - PHASE OUT	RPTL 423	1	460,674	0.00
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	25	2,462,886	0.02
49502	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	45	18,842,988	0.13
49505	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	7	4,224,452	0.03
49530	INDUSTRIAL WASTE TREATMENT FAC	RPTL 477	2	3,163,220	0.02
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	28	5,303,434	0.04
50002	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	3	1,629,179	0.01
Total Exemptions Exclusive of System Exemptions:			**10,507**	**3,808,490,016**	**25.62**
Total System Exemptions:			**31**	**6,932,613**	**0.05**
Totals:			**10,538**	**3,815,422,629**	**25.67**

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: _____

2027 Operational and Tax Calendar

January

M	T	W	T	F
28	29	30	31	01
04	05	06	07	08
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29
01				

February

M	T	W	T	F
01	02	03	04	05
08	09	10	11	12
15	16	17	18	19
22	23	24	25	26
01	02	03	04	05

March

M	T	W	T	F
01	02	03	04	05
08	09	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31	01	02

April

M	T	W	T	F
29	30	31	01	02
05	06	07	08	09
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

May

M	T	W	T	F
26	27	28	29	30
03	04	05	06	07
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

June

M	T	W	T	F
31	01	02	03	04
07	08	09	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	01	02

July

M	T	W	T	F
28	29	30	01	02
05	06	07	08	09
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

August

M	T	W	T	F
02	03	04	05	06
09	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31	01	02	03

September

M	T	W	T	F
30	31	01	02	03
06	07	08	09	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	01

October

M	T	W	T	F
27	28	29	30	01
04	05	06	07	08
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29
01				

November

M	T	W	T	F
01	02	03	04	05
08	09	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	01	02	03

December

M	T	W	T	F
29	30	01	02	03
06	07	08	09	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

- Start of the County Fiscal Year
- Town/County tax bills are mailed to property owners
- Organizational Meeting of the County Legislature
- County begins collecting delinquent Town and County taxes
- Presentation of the Jefferson Community College Proposed Budget
- County departments begin preparation of the Fiscal Year 2028 budget
- Real Property Assessment Valuation Date
- County departments submit proposed budget requests to the Budget Team
- Preliminary Tax Apportionment Reports distributed to Towns
- Distribution of Preliminary Tax Chargeback information to Towns
- Town deadline to submit unpaid utility charges for Tax Levy
- Submission of Tentative Budget to the County Legislature
- Finance and Rules Committee Budget Review Sessions
- Presentation of the Tentative Budget at Public Hearing
- Final adoption date for the County Budget
- Legislature levies the annual taxes and directs the finalization of the tax roll
- Distribution of final Tax Apportionment and Tax Rate reports to Towns
- End of County Fiscal Year

The Legislative Board ordinarily meets on the first Tuesday of the month, followed by the General Services Committee on the second Tuesday. The Health and Human Services and Finance and Rules Committees both typically meet on the third Tuesday. Monthly meetings commence at 6:00 p.m.and dates and times are subject to change.

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