

TO: Tom Osborne, Chair; Jeff Nellenback, Vice-Chair; Herb Frost; Vincent Nortz; and Barry Lyndaker.

FROM: Cassandra Moser, Clerk of the Board

DATE: July 9, 2025

SUBJECT: Finance & Rules Committee Agenda

Please let this correspondence serve as notification that the Finance & Rules Committee will meet on **Monday, July 14th at 12:30 p.m.** in the Board of Legislators' Chambers. Following is a list of agenda items for the meeting which will be streamed live at [Lewis County - YouTube](#).

Minutes:

Approve June 17th committee minutes if no amendments.

Presentations/Discussion Items:

1. Strategy and Policy for Sustainable Employee Health Insurance Fund Balance – Eric Virkler, Treasurer (10 minutes)
2. Cyber Security Plan update – Conner Biolsi, Director of Information Technology (15 minutes – in Executive Session)

Draft Resolutions:

1. Adopting the Lewis County Incident Response Plan.
AYE ____ NAY ____
2. Adopting the Mobile Device Use Policy.
AYE ____ NAY ____
3. Adopting the amended Investment Policy & Guidelines.
AYE ____ NAY ____
4. Adopting the Health Plan Fund Balance Policy.
AYE ____ NAY ____

Motions:

1. I move to authorize closing non-essential county offices on Wednesday, August 6th from 2:00 p.m. to 4:30 p.m. for the annual employee appreciation and recognition event.

Executive Session:

None.

Informational Items:

1. The bills for continuing the one percent (1%) tax on sales and uses of tangible property and of certain services, on occupancy of hotel rooms, and on amusement charges pursuant to Article 29 of the Tax Law of the State of New York passed but are still waiting on the Governor's signature. Once signed the resolution will go forward to the full board.
2. The bid opening for the Demolition and Removal of a condemned residential structure located at 6314 East Main Street, Turin, is scheduled for July 9th at 2:30 p.m. Once the proposals are reviewed a draft resolution will be presented to the Finance & Rules Committee Monday.
3. The bid opening for the removal of one (1) 8,000-gallon underground storage tank system formerly used to store fuel oil at the former Lyons Falls Elementary School located at 6832 McAlpine Street, Lyons Falls, New York is scheduled for July 28th at 2:00 p.m. Once the proposals are reviewed a resolution will be presented to the full board on August 5th.
4. Monthly Department reports are attached for your review.

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

cc: County Clerk/Records Mngt.
Economic Development
Human Resources
Information Technology
Insurance/Workers' Compensation

JCC Education Center
Planning & Community Development
Purchasing
Real Property Tax
Treasurer

RESOLUTION NO. __ - 2025

RESOLUTION ADOPTING CYBER INCIDENT RESPONSE PLAN

Introduced by Legislator Thomas Osborne, Chair of the Finance & Rules Committee.

WHEREAS, the Information Technology Director, in consultation with NYS Homeland Security and Emergency Services (DHSES), the County Manager, Human Resources Director, Clerk of the Board, and County Attorney developed and prepared a comprehensive Cyber Incident Response Plan ("Plan") in the event of any cyber incidents and breaches; and

WHEREAS, the Plan provides for the county to have a rapid and efficient notification system and response to any cyber incidents in order to minimize damage, loss of data and systems , and to continue county functioning and services with the least disruption or interruption; and

WHEREAS, the Board of Legislators wishes to accept and adopt the Plan;

NOW, THEREFORE, BE IT RESOLVED, as follows:

Section 1. The Lewis County Board of Legislators hereby approves and adopts the Cyber Incident Response Plan developed by Director of Information Technology in consultation with DHSES and the Lewis County administrative team.

Section 2. The Clerk of the Board and Director of IT are directed to maintain secure copies of the Plan, and to make the secure Plan available to administrative leaders and department managers as identified under the Plan.

Section 3. The within resolution shall take effect immediately.

Moved by Legislator __, seconded by Legislator __, and adopted.

RESOLUTION NO. __ - 2025

RESOLUTION ADOPTING MOBILE DEVICE SECURITY POLICY

Introduced by Legislator Thomas Osborne, Chair of the Finance & Rules Committee.

WHEREAS, the Information Technology Director, in consultation with the County Manager, Human Resources Director, Clerk of the Board, and County Attorney has developed an updated, comprehensive Mobile Device Security Policy, which is commonly followed in the public sector; and

WHEREAS, the policy is intended, *inter alia*, to safeguard county data from unauthorized access, to reduce the threats of sensitive data loss or leakage, and to be in legal compliance in order to support efficient and safe governmental operations; and

WHEREAS, the IT Director recommends that the Board of Legislators approve and adopt this policy; and

WHEREAS, the Board of Legislators wishes to accept and adopt said policies;

NOW, THEREFORE, BE IT RESOLVED, as follows:

Section 1. The Lewis County Board of Legislators hereby approves and adopts the Mobile Device Security Policy presented by the Director of Information Technology.

Section 2. The Clerk of the Board is directed to add the policy to the administrative and employee handbooks, upon such form as may be approved by the County Attorney and Human Resource Director.

Section 3. The within resolution shall take effect immediately.

Moved by Legislator __, seconded by Legislator __, and adopted.

RESOLUTION NO. __ - 2025

**RESOLUTION AMENDING INVESTMENT POLICY & GUIDELINES
FOR THE COUNTY OF LEWIS**

Introduced by Legislator Thomas Osborne, Chair of the Finance & Rules Committee.

WHEREAS, pursuant to Resolution No. 369-2020, the Board of Legislators adopted the “Investment Policy & Guidelines for Lewis County” and amended same pursuant to Resolution No. 333-2021 in accordance with changes in state law; and

WHEREAS, the County Treasurer, after consultation with and recommendations from Three Plus One, the investment adviser, has proposed revisions to the policy to ensure better investment practices as more fully set forth in the proposed Amended Investment Policy & Guidelines which he recommends that the Board of Legislators accept and approve;

NOW, THEREFORE, BE IT RESOLVED as follows:

Section 1. The Lewis County Board of Legislators hereby adopts the attached Amended Investment Policy & Guidelines.

Section 2. The Board of Legislators directs the Clerk of the Board to add this amended policy to the Administrative Manual and any other appropriate manuals, and to distribute same to the Lewis County Department Heads.

Section 3. This Resolution shall take effect immediately.

Moved by Legislator __, seconded by Legislator __, and adopted.

INVESTMENT POLICY & GUIDELINES

FOR

Lewis County, NY

Revised July 2025

I. SCOPE

This investment policy applies to all moneys and other financial resources available for deposit and investment by Lewis County (“the County”) on its own behalf or on behalf of any other entity or individual. This policy is adopted and pursuant to and in compliance with Articles 2 and 3-A of the New York State General Municipal Law (GML)—including but not limited to Sections 10, 11, and 39—as well as all applicable federal and state regulations.

II. OBJECTIVES

Consistent with GML §§10 and 11, and in alignment with the Government Finance Officers Association (GFOA)’s recommended best practices, the primary objectives of the County investment activities are, in priority order:

- To conform with all applicable federal, State and other legal requirements (legality);
- To adequately safeguard principal (safety);
- To provide sufficient liquidity to meet all operating requirements (liquidity) and
- To obtain a reasonable rate of return (yield).

To appropriately meet these objectives, the County will structure its investment decisions according to the maturity horizons of its funds, which are continually evaluated through a liquidity analysis of both historical and projected cash flows..

III. DELEGATION OF AUTHORITY

1. Designation of Finance Official

- a. The Finance Official (e.g., County Treasurer or Chief Fiscal Officer) is designated as the Investment Officer responsible for the administration of the investment program. The Investment Officer shall:

- i. Establish written procedures for the operation of the investment program consistent with this Policy.
- ii. Maintain internal controls to ensure deposits and investments are recorded properly and are in compliance with relevant statutes, regulations, and policies.

2. Training & Continuing Education

- a. In keeping with GFOA recommendations, the Finance Official and all staff involved in investment activities should, where practicable, pursue periodic training or continuing professional education regarding investment best practices, internal controls, and pertinent State and federal regulations.

IV. PRUDENCE

All participants in the investment process shall seek to act responsibly as custodians of the public trust and shall avoid any transaction that might impair public confidence in the County to govern effectively.

Investments shall be made with the same prudence and care that knowledgeable and prudent persons would exercise under similar circumstances, with the primary objective of safeguarding principal over speculation. All participants involved in the investment process shall refrain from personal business activity that conflicts with the proper execution of the investment program or impairs their ability to make impartial investment decisions..

V. DIVERSIFICATION

It is the policy of the County to diversify its deposits and investments by financial institution, by investment instrument, and by maturity scheduling. The Finance Official shall establish the appropriate limits for the aggregate amount of investments which can be made with each financial institution or dealer, in accordance with GML and best practices on concentration of credit risk and shall evaluate this listing and amount at least annually.

VI. INTERNAL CONTROLS

It is the policy of the County for all funds collected by any officer or employee of the government to transfer those funds to the Treasurer's office within ten days of receipt, or within the time period specified in law, whichever is shorter.

The Treasurer is responsible for establishing and maintaining internal control procedures to provide reasonable, but not absolute, assurance that:

- Deposits and investments are safeguarded against loss from unauthorized use or disposition,
- Transactions are executed in accordance with management's authorization
- Transactions are properly recorded
- The County is in compliance with applicable laws, regulations, and best practices.

These procedures shall be subject to periodic review by internal or external auditors, in accordance with GML §39 and GFOA guidance regarding periodic independent reviews.

VII. SECURING DEPOSITS AND INVESTMENTS

Consistent with GML §§10 and 11, all deposits and investments—demand deposits, certificates of deposit, and special time deposits (hereinafter, collectively, “deposits”)—in excess of the amount insured under the provisions of the Federal Deposit Insurance Act, including pursuant to a Deposit Placement Program in accordance with law, must be secured by one or more of the following (to the extent permitted by law):

1. A pledge of “eligible securities” with an aggregate “market value” (as provided by New York State Law in appendix A) that is at least equal to the aggregate amount of deposits.
2. A pledge of a pro rata portion of a pool of eligible securities, having in the aggregate a market value at least equal to the aggregate amount of deposits from all such officers within New York State at the bank or trust company.
3. An “eligible surety bond” payable to the government for an amount at least equal to 100 percent of the aggregate amount of deposits and the agreed-upon interest, if any, executed by an insurance company authorized to do business in New York State, whose claims-paying ability is rated in the highest rating category by at least

- two nationally recognized statistical rating organizations. The BOL as the governing board shall approve the terms and conditions of the surety bond.
4. An “eligible letter of credit,” payable to the County as security for the payment of 140 percent of the aggregate amount of deposits and the agreed-upon interest, if any. An “eligible letter of credit” shall be an irrevocable letter of credit issued in favor of the County, for a term not to exceed 90 days, by a qualified bank (other than the bank where the secured money is deposited). A qualified bank is either one whose commercial paper and other unsecured short-term debt obligations (or, in the case of a bank which is the principal subsidiary of a holding company, whose holding company’s commercial paper and other unsecured short-term debt obligations) are rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization, or one that is in compliance with applicable federal minimum risk-based capital requirements.
 5. An “irrevocable letter of credit” issued in favor of the County by a federal home loan bank whose commercial paper and other unsecured short-term debt obligations are rated in the highest rating category by at least one nationally recognized statistical rating organization, as security for the payment of 100 percent of the aggregate amount of deposits and the agreed-upon interest, if any.

VIII. COLLATERALIZATION AND SAFEKEEPING

Eligible securities pledged as collateral for the County’s deposits must be held by the County’s custodial bank or trust company, in accordance with written security and custodial agreements.

- a. The security agreement must:
 - i. **Define the collateral pledge:** The agreement shall state that the pledged securities (or a pro rata portion of a pool of eligible securities) are being pledged exclusively to secure the County’s deposits, including any interest and associated costs.
 - ii. **Specify conditions for collateral disposition:** The agreement shall outline the conditions under which the securities may be sold, substituted, or released and describe events of default that would enable the County to exercise its rights against the pledged securities.
 - iii. **Require ongoing monitoring:** The pledged securities must be revalued periodically to ensure that their market value remains at least equal to the required collateralization level as defined in GML §10(3)(a).

Guarantee a perfected security interest: If the pledged securities are not registered or inscribed in the County’s name, they must be delivered in a form suitable for transfer, with an assignment in blank to the County or its custodial bank.

- b. The custodial agreement shall ensure that:

- i. Segregation of Securities: Pledged securities must be held separately from the general assets of the custodial bank or trust company. They cannot be commingled with or used to secure any other obligations.
- ii. Proper Recording and Tracking: The custodial bank must maintain clear records at all times, showing that the County holds a perfected security interest in the pledged securities or a pro rata portion of a collateral pool.
- iii. Confirmation of Transactions:
 1. The custodian must confirm in writing all deposits, substitutions, or releases of collateral.
 2. Any replacement or substitution of collateral must be of equal or greater market value and meet the eligibility criteria outlined in Schedule A of this policy.
- iv. Book-Entry System Compliance:
 1. If pledged securities are transferred electronically, the custodial records must indicate that the County has an undisputed and secured interest in those securities.
 2. When securities are transferred through a Federal Reserve Bank or other regulated book-entry system, the custodian must provide documentation verifying the County's perfected interest.

IX. PERMITTED INVESTMENTS

As provided by General Municipal Law Section 11, the County's governing body (BOL) authorizes the Finance Officer to invest funds not required for immediate expenditure for terms not to exceed its projected liquidity and cash flow needs in the following types of investments:

1. Special time deposit accounts in, or certificates of deposit issued by, a bank or trust company located and authorized to do business in New York State;
2. Certificates of deposit through a Deposit Placement Program, certificates of deposit in one or more "banking institutions", as defined in Banking Law Section 9-r;
3. Obligations of the United States of America (US Treasury bills, notes or bonds);
4. Obligations guaranteed by agencies of the United States of America, where the principal and interest are guaranteed by the United States of America;
5. Obligations of the State;
6. , Obligations issued pursuant to Local Finance Law Section 24.00 or 25.00 (i.e., Tax Anticipation Notes and Revenue Anticipation Notes) by any municipality, school district or district corporation in the State other than the County, with the approval of the State Comptroller;
7. General obligation bonds and notes of any state other than New York State, provided that such bonds and notes receive the highest rating of at least one independent rating agency designated by the state comptroller.
8. Corporate obligations maturing within 270 days may be invested if they have received the highest rating from two independent rating services designated by the

State Comptroller and have maintained such ratings for the past six months with a limit of \$250 million per corporation. Exceptions apply if the issuer:

- a. Recently obtained the highest rating and is a successor or wholly-owned subsidiary of a previously rated entity, or
 - b. Resulted from a merger where at least one merging entity maintained the required rating for the past six months.
9. Bankers' acceptances maturing within 270 days that are eligible for purchase by Federal Reserve Banks and that meet the rating and amount limit criteria of clause (8).
 10. Obligations of, or instruments issued by or fully guaranteed by U.S. agencies or instrumentalities authorized by U.S. Congress (e.g., Federal Home Loan Banks) provided, however, that no more than \$250 million dollars may be invested per agency. No-load money market mutual funds registered under the Securities Act of 1933, as amended, and operated in accordance with Rule 2a-7 of the Investment Company Act of 1940, as amended, consisting exclusively of obligations of the U.S. or its agencies, rated in the highest category by at least one nationally recognized statistical rating organization, and limited to \$250 million dollars in such funds.
 11. Cooperative investment agreements with other authorized municipal corporations, as permitted by §§Article 5-G and of the General Municipal Law and in accordance with Article 3-A of the General Municipal Law. These Cooperative investment agreements are also referred to as Local Government Investment Pools and in New York by the trade names New York MuniTrust, NYCLASS and NYLAF.

All investment obligations shall be payable or redeemable at the option of the County within such times as the proceeds will be needed to meet expenditures for purposes for which the moneys were provided and, in the case of obligations purchased with the proceeds of bonds or notes, shall be payable or redeemable in any event at the option of the County within two years of the date of purchase. Time deposit accounts and certificates of deposit shall be payable within such times as the proceeds will be needed to meet expenditures for which the moneys were obtained and shall be secured as provided in Sections VII and VIII herein.

Unless stated otherwise in a contract with bondholders or noteholders, The County may commingle funds for investment purposes, provided that each investment remains redeemable when needed to meet expenditures as specified in GML §11. The separate identity of the sources of these funds shall be maintained at all times, and income received shall be credited on a pro rata basis to the fund or account from which the funds were invested.

Any obligation that provides for the adjustment of its interest rate on set dates is deemed to be payable or redeemable on the date on which the principal amount can be recovered through demand by the holder.

X. AUTHORIZED FINANCIAL INSTITUTIONS AND DEALERS

All financial institutions and brokers/dealers with which The County transacts business must be reputable, creditworthy, and have experience with municipal funds. The Finance Official will:

1. Maintain a list of approved financial institutions and dealers, establishing limits on the aggregate amount of investment placed with each.

Review these approved institutions annually, at minimum, for continued compliance with the County's credit, capitalization, and experience requirements.

XI. PURCHASE OF INVESTMENTS

The Finance Official is authorized to contract for the purchase of investments:

1. Directly, from an authorized trading partner
2. Through a cooperative investment agreement with other authorized municipal corporations pursuant to Article 5-G of the General Municipal Law and in accordance with Article 3-A of the General Municipal Law.

All purchased obligations, unless registered or inscribed in the name of the local government, shall be purchased through, delivered to, and held in the custody of a bank or trust company. Transactions involving these obligations—such as purchases, sales, redemptions, or payments—require prior written authorization from the designated investment officer and must be confirmed in writing by the bank or trust company.

Any obligation held by a custodial bank or trust company must comply with a written custodial agreement per GML §10(3)(a). This agreement must ensure that:

- Securities are held separately from the bank's general assets and cannot be commingled with other deposits or liabilities.
- The custodian confirms all transactions related to the receipt, substitution, or release of securities.
- The County maintains a perfected security interest in its investments.

The Finance Official, where authorized, can direct the bank or trust company to register and hold the investments in the name of its nominee or may deposit them with a federal reserve bank or other federally regulated book-entry system. In all cases, the records must clearly reflect the County's ownership, and the bank or trust company remains fully liable for any losses caused by the nominee's actions.

XII. DEFINITIONS

The terms "public funds," "public deposits," "bank," "trust company," "eligible securities," "eligible surety bond," and "eligible letter of credit" shall have the same meanings as set forth in General Municipal Law Section 10.

XIII. ANNUAL REVIEW AND REPORTING

1. Annual Review of Policy

- a. Pursuant to GML §39, this Policy and any related written procedures shall be reviewed at least annually by the County's governing body.
Amendments may be made as deemed necessary and shall be adopted by a resolution of the governing body.

2. Periodic Reporting

- a. The Finance Official shall prepare regular investment reports (e.g., monthly or quarterly) for the governing body in accordance with GFOA guidelines. These reports should include a description of each investment, its current market value (when appropriate), interest earned, and any gains or losses.
- b. Annually, the Finance Official shall submit a comprehensive report on the County's investment program, summarizing overall performance, internal controls, and compliance with this Policy.

3. Audit or Independent Review

- a. The County's investments and investment procedures are subject to audit or independent review in accordance with GML §39, as well as general GFOA recommendations on independent audits of internal controls and investment activities.

XIV. EFFECTIVE DATE

This revised Policy shall take effect immediately upon approval by the County's governing body and shall remain in effect until otherwise amended or replaced.

Appendix A

Schedule of Eligible Securities for Collateralizing Deposits and Investments in Excess of FDIC Coverage (see Investment Policy, Section VIII and IX):

[Note: This is not a list of Permitted Investments. Please see Investment Policy, Section IX, for Permitted Investments. Moreover, this list is for purposes of illustration only. Governing boards, in the exercise of their prudent discretion, must determine which types of eligible securities, authorized by law, to list as permitted.]

“Eligible Securities” for Collateral	For purposes of determining aggregate “market value,” eligible securities shall be valued at these percentages of “market value”:
(i) Obligations issued, or fully insured or guaranteed as to the payment of principal and interest, by the United States of America, an agency thereof or a United States government-sponsored corporation.	100%
(ii) Obligations issued or fully guaranteed by the International Bank for Reconstruction and Development, the Inter-American Development Bank, the Asian Development Bank and the African Development Bank.	100%
(iii) Obligations partially insured or guaranteed by any agency of the United States of America, at a proportion of the market value of the obligation that represents the amount of the insurance or guaranty.	100%
(iv) Obligations issued or fully insured or guaranteed by the State, obligations issued by a municipal corporation, school district or district corporation of this State or obligations of any public benefit corporation which under a specific State statute may be accepted as security for deposit of public moneys.	100%
(v) Obligations issued by states (other than the State) of the United States rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization.	100% if rated in the highest category; 90% for 2nd highest; 80% for 3rd highest.
(vi) Obligations of the Commonwealth of Puerto Rico rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization.	100% if rated in the highest category; 90% for 2nd highest; 80% for 3rd highest.
(vii) Obligations of counties, cities and other governmental entities of another state having the power to levy taxes that are backed by the full faith and credit of such governmental entity and rated in one of the three highest rating categories by at least one nationally recognized statistical rating organization.	100% if rated in the highest category; 90% for 2nd highest; 80% for 3rd highest.
(viii) Obligations of domestic corporations rated in one of the two highest rating categories by at least one nationally recognized statistical rating organization.	80%
(ix) Any mortgage-related securities, as defined in the Securities Exchange Act of 1934, as amended, which may be purchased by banks under the limitations established by federal bank regulatory agencies.	70%
(x) Commercial paper and bankers’ acceptances issued by a bank (other than the bank with which the money is being deposited or invested) rated in the highest short-term category by at least one nationally recognized statistical rating organization and having maturities of not longer than 60 days from the date they are pledged.	80%
(xi) Zero-coupon obligations of the United States government marketed as “Treasury STRIPS.”	80%

RESOLUTION NO. __ - 2025

**RESOLUTION ADOPTING THE HEALTH PLAN FUND BALANCE POLICY
FOR THE COUNTY OF LEWIS**

Introduced by Legislator Thomas Osborne, Chair of the Finance & Rules Committee.

WHEREAS, the Lewis County Treasurer has developed a comprehensive Health Plan Fund Balance Policy to be followed by the County Treasurer and the Health Plan Steering Committee who are tasked with oversight of the fund; and

WHEREAS, the attached policy is to establish a minimum fund balance for the Lewis County Health Plan Fund and to set a process for review and determination of that amount in relation to any annual premium equivalent increases; and

WHEREAS, the Board of Legislators wishes to accept and adopt said policy;

NOW, THEREFORE, BE IT RESOLVED as follows:

Section 1. The Lewis County Board of Legislators hereby adopts the attached Health Plan Fund Balance Policy.

Section 2. The Board of Legislators directs the Clerk of the Board to add this policy to the Administrative Manual and any other appropriate manuals, and to distribute same to the Lewis County Department Heads and Lewis County Health System Administrative Staff.

Section 3. This Resolution shall take effect immediately.

Moved by Legislator __, seconded by Legislator __, and adopted.

Lewis County, New York

Health Plan Fund Balance Policy

Background:

The Lewis County Government is responsible for the appropriate accounting and safeguarding of public funds, management of the municipal finances, and the adequate funding of services desired by the public and mandated by the State of New York. The County has a self-insured health insurance fund. The fund administers the finances for employees and retirees for the County and the Lewis County Health System. The fund also provides for the collection of premiums from employers, employees and retirees, as well as the payment of medical costs and administrative expenses.

The County, specifically the County Treasurer, has a fiduciary duty to properly manage the self-insured health insurance fund to safeguard the monies deposited by the County government and its employees and retirees. As part of this duty, a minimum level of fund balance should be maintained to ensure all fund liabilities can be paid. The County and Health System have a Health Plan Steering Committee to assist the Treasurer with oversight of the Fund. The committee comprises the following members: the County Treasurer, County Manager, HR Director, Benefits Manager, LCHS Chief Executive Officer, CFO and HR Director. In addition, the two entities contract with a consulting firm for expertise, guidance, and data analysis to manage the health insurance plan. The consulting firm representatives participate in the Health Plan Steering Committee.

Purpose:

The policy aims to establish a minimum fund balance for the County Health Plan Fund and to set a process for review and determination of that amount.

The policy will also consider the fund balance and the correlation to annual premium equivalent increases.

Plan Fund Balance:

Definition - The fund balance of the plan technically is the remaining value after considering all assets and liabilities of the plan. At any point in time, the other assets (prepaid assets, receivables) and other liabilities (accounts payable, etc.) vary from year to year and are always short term in nature. The most direct valuation of the plan's fund balance is the cash and investments on hand. For purposes of this policy, the fund balance will be calculated by totaling all cash and investment accounts at the date of measurement. The balance sheet of the plan will include an amount for accounts payable which is the estimated two month tail of claims due. This amount should be eliminated in considering the fund balance. The fund balance (cash and investments) needs to be sufficient to pay this claims tail and any other outstanding liabilities.

Minimum Fund Balance Amount – The minimum fund balance goal is \$3,000,000.

Review and Determination of the Amount:

1. The Steering Committee will review this amount two times per year. The timing of these reviews may change from year to year but generally will occur in May, before the start of the health insurance plan renewal, and in October as part of the annual budget process.

2. The following information will be reviewed as part of the determination of the minimum fund balance:
 - a. The plan uses an actuarial consultant for guidance on plan decisions. The consultant's data and analysis will be considered part of the development and review of the fund balance.
 - b. A calculation of annual Plan claims expense multiplied by a 10 to 15% reserve. The claims expense is the total of all claims paid for one year for County and Health Systems participants. An estimate of 10 to 15% of annual expenditures is a common accounting standard for a reasonable fund balance reserve.
3. The Minimum Fund Balance Amount can be modified following this policy's guidance and the Steering Committee's review. Revising the amount can occur at any time and will be done by authorization of the County Treasurer. Notice of the change in the Minimum Amount will be provided to the County Board of Legislators at their next meeting following a change.

Monitoring the Balance and Actions

The following guidelines are established to provide a structured approach to managing the Balance and its impact on plan premium equivalents. The intent of these guidelines is to manage the fund to keep it within an optimal range, to provide stability, and to impact premium equivalent changes if justified.

1. Fund Balance below the defined Minimum:
 - a. If the fund balance falls below the minimum, this will trigger an increase to the plan premium equivalent amounts. A determination would be made by the Steering Committee for the timing of that increase. With the balance below minimum, a 5% Premium equivalent increase above the annual expected increase would be called for. This will also be considered as we look at the Milliman evaluations – the additional 5% would be on top of the Milliman "Expected" increase and would likely be similar to Milliman's "Conservative" recommendation.
2. Fund Balance exceeds the minimum by more than 50%:
 - a. In this event, the surplus could be used to mitigate Premium Equivalent increases.
 - b. The Steering Committee would evaluate the Milliman recommendations and if warranted consider adopting the "Aggressive" level or some amount higher or lower than that. This would give consideration to the estimated dollar impact of the reduced Premium Equivalent with the intent the fund balance is used to offset the reduced revenue while ensuring the Fund Balance still remains above the minimum level.
3. Annual Premium Equivalent increases:
 - a. Regardless of Fund Balance levels, the general intent of the plan will be to increase Premium Equivalents by a minimum of 3.5% each year. This is to account for inflation and general risk management. This annual minimum increase can be waived by recommendation of the Steering Committee and approval by the Board of Legislators.

Policy Review and Approval Process:

This policy can be revised at any time at the discretion of the County Treasurer with input from the Health Plan Steering Committee. Input from County Legislators will also be considered with approval from the BOL for any changes.

Date: July 2025

DRAFT

June 2025

- The County Clerk's office scanned 2,816 pages into digital records.
- The County Clerk's office has successfully scanned Criminal records up to 2003.
- DMV had 2663 total transactions which is roughly 133 transactions per day for the Month.

Budget Report

2025 REVISED EXPENSE	YTD EXPENSE	2025 REVISED REVENUE	GROSS YTD REVENUE	NET YTD REVENUE
\$723,154.00	\$313,593.18	\$748,500.00	\$354,963.68	\$41,370.50

DMV Transactions and Revenue to Lewis County

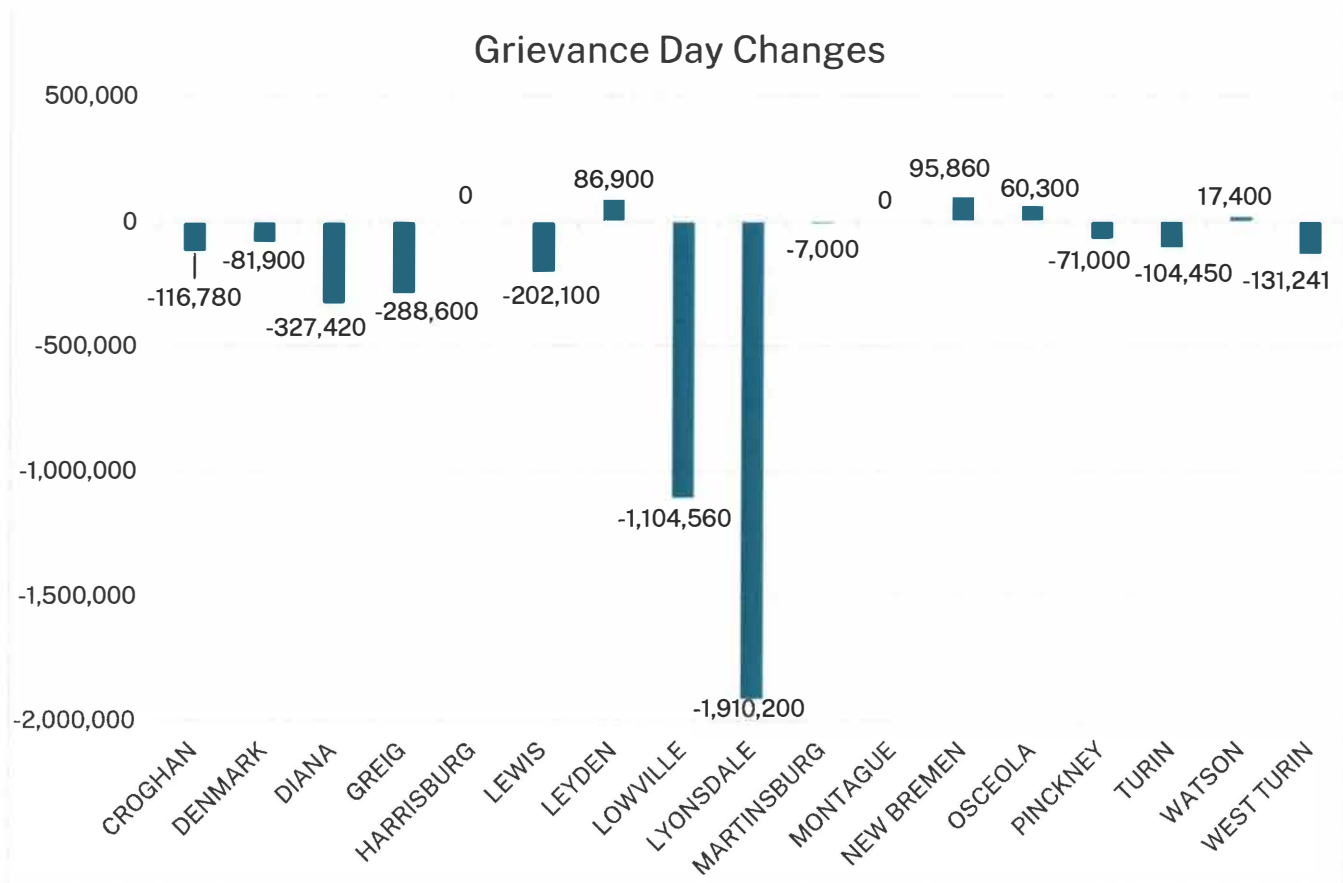
PLATES ISSUED	PLATES SURRENDERED	SNOWMOBILE	ATV	EDL	TOTAL REVENUE
521	332	0	42	333	\$19,866.29

Clerk's Office Transactions and Revenue to Lewis County

DEEDS	MORTGAGES	COURT DOCKET LIST	PISTOL TRANSACTIONS	BUSINESS CERTIFICATES	TOTAL REVENUE
101	104	732	63	20	\$84,565.88

June 2025

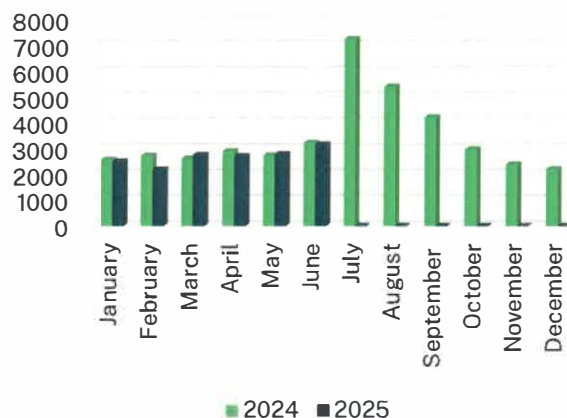
- There were 105 sales processed in the month of June, involving 135 parcels with 12 split parcel transfers. An updated sales report has been posted to the website.
- There have been 7 new E911 numbers requested and 1 addition for a total of 8.
- 2025 Final Assessment Rolls have been processed and are available on our website for review. Grievance day resulted in a reduction to the county taxable value of \$4,084,791. That still leaves an increase in county taxable value of \$74,231,959 over the 2024 final amount used to apportion taxes.
- The Data Collector continues to assist the Town of Croghan in their revaluation project.



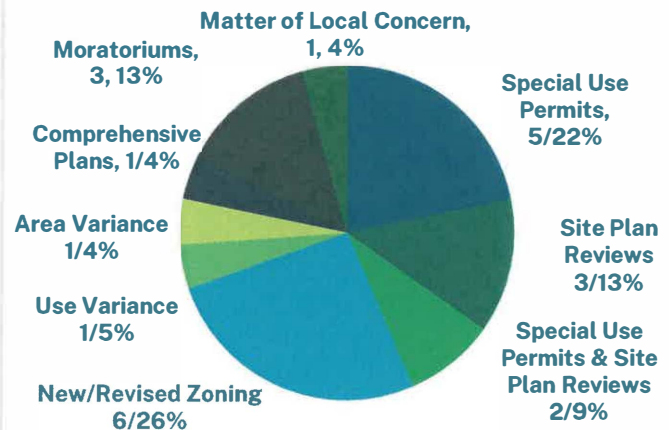
June 2025

- Prepared **three (3)** County Planning Board technical reviews for the July 17th meeting:
 - Zoning Text Amendments: T/Croghan (1) | T/Greig (1)
 - Site Plan Review – T/New Bremen
- Continuing work with the following municipalities on various land use policies:
 - Town of Croghan – Assisting with the development of regulations specific to Compressed Air Energy Storage Systems.
 - Town of Watson – Continuing to assist with the rewriting of the Town’s zoning law, incorporating Compressed Air Energy Storage Systems regulations.
 - Town of Diana – Continuing to assist with the rewriting of the Town’s zoning law.
 - Village of Croghan – Held the 2nd Public Hearing on July 7th for the proposed zoning law regulations presented in the Zoning Commission’s Preliminary Report.
 - Village of Port Leyden – Working with Village officials to kick off the development of a Comprehensive Plan, with future plans on establishing a zoning law.
- Grant development and funding updates:
 - Secured \$500,000 through NYS ESD’s County Infrastructure Program to fund roadway and drainage improvements, including complete streets elements, on CR 52 in the Village of Constableville.
 - Assisting Double Play Community Center with development of a NYBRICKS application.
 - Collaborating with funding partners to identify opportunities for a Land Bank Strategic Plan and inventory.
- Finalizing Fort Drum Shuttle Agreement details with Birnie Bus to enable execution of the IGSA between Lewis County and Fort Drum.

LCPT Ridership



2025
239-M REVIEWS



June 2025

- Upcoming Bid's and RFP's
 - Demolition and Removal of Condemned Structure on E. Main St. Turin is July 9th at 2:30 pm
 - Removal of Underground Fuel tank at the Former Lyons Falls School is July 28th at 2 pm
- Will have an RFP out this week for demolition of the property in West Leyden so we can act of the boards action at next month's meeting.
- Working on RFP for Brownfield sites in Lewis County
- **Surplus Auction-** Surplus auction will be live next week with items from Highway, Solid Waste, Emergency Management, and Buildings and Grounds.
- Currently the Purchasing Budget is at 37.4 percent.

June 2025

- There has only been 1 incident reported for the month of June. That brings our total for the year up to 23. Four of those reported incidents have lost time from work. Twelve are medical treatment only.
- In 2024, we had 30 incidents reported through the month of June so we are seeing a decrease in incidents for 2025. Twelve of the 2024 incidents had lost time from work with another twelve seeking medical treatment only.

<u>EXPENDITURES</u>	<u>6/1/25-6/30/25</u>	<u>TOTAL TO DATE</u>	<u>% USED</u>
Administration	\$ 5,029.02	\$ 71,799.50	39.32%
Compensation & Medical Payments	\$ 32,715.34	\$ 337,146.72	42.68%
WCB Assessments	\$ -	\$ 55,058.16	34.41%

<u>REVENUE</u>			
Refunds		\$ 245.36	0.20%
C.D. Interest*	\$ -		0.00%

June 2025

- I completed the Lewis County Leadership Academy through Naturally Lewis.
- Some IT staff completed a weeklong training course for intermediate-to-advanced networking knowledge and skills.
- Procurement completed 2 more cybersecurity tools that we are now configuring. One will greatly enhance email security and the other will improve and secure the workflow for 3rd parties/vendors accessing our systems for updates and support.
- 188 Tickets Handled in the help desk.

June 2025

- Presented my strategic plan at the Committee Meeting on June 17.
- Initiated the development of the updated rider's guide for the transportation department, incorporating last year's updates.
- Crafted the outline and talking points for the upcoming Temporary Assistance podcast, scheduled to be recorded on July 25, with plans to release it to the public in the first week of August.
- Continued to expand our social media presence for both the Lewis County page and the ATV Trails page.
- Social media engagement is up significantly since last month:

