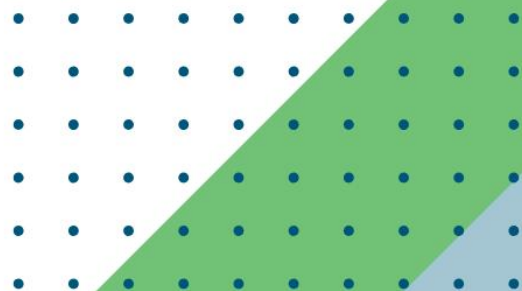




2026 TENTATIVE BUDGET



LEWIS
COUNTY
NEW YORK



Tentative County Budget

Lewis County

2026

Tim Hunt, Budget Officer

Eric Virkler, Deputy Budget Officer

Presented to Clerk of Board on 11-04-2025

(Section 354-County Law)

Public Hearing on 11-18-2025

Adopted **TBD**

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Lewis County Community Profile

Nestled in the scenic region of Northern New York, Lewis County is easily accessible from several major interstates and is only 40 miles south of the Canadian border. Located in the Black River Valley, it is within a day's drive from major northeast cities such as New York City, Boston, and Buffalo.



Part of the charm that makes up the communities of Lewis County is the array of year-round attractions. Tug Hill brings snowmobilers in the winter and ATV riders in the summer, and the Adirondacks bring hikers, horseback riders, and campers. During the summer, you can find free Village Band concerts, community events, festivals, and more.

County Seat	Lowville
Total Square Miles	1,290
Total Forested Acres	512,927
Median Age	42.0
Median Household Income	\$68,329
Total Population	26,582
Total Households	10,958
High School Graduate or Higher	91.2%

Employment by Industry (Top Five)

Education, health care & social service **26.3%**

Construction **11.1%**

Manufacturing **10.7%**

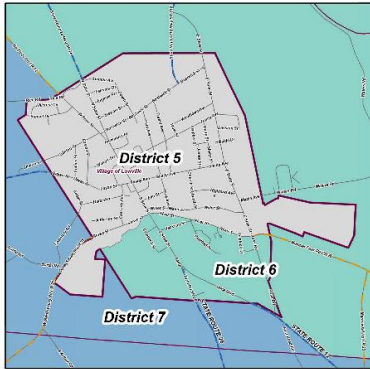
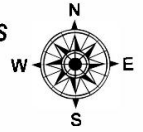
Retail Trade **9.8%**

Public Administration **8.6%**

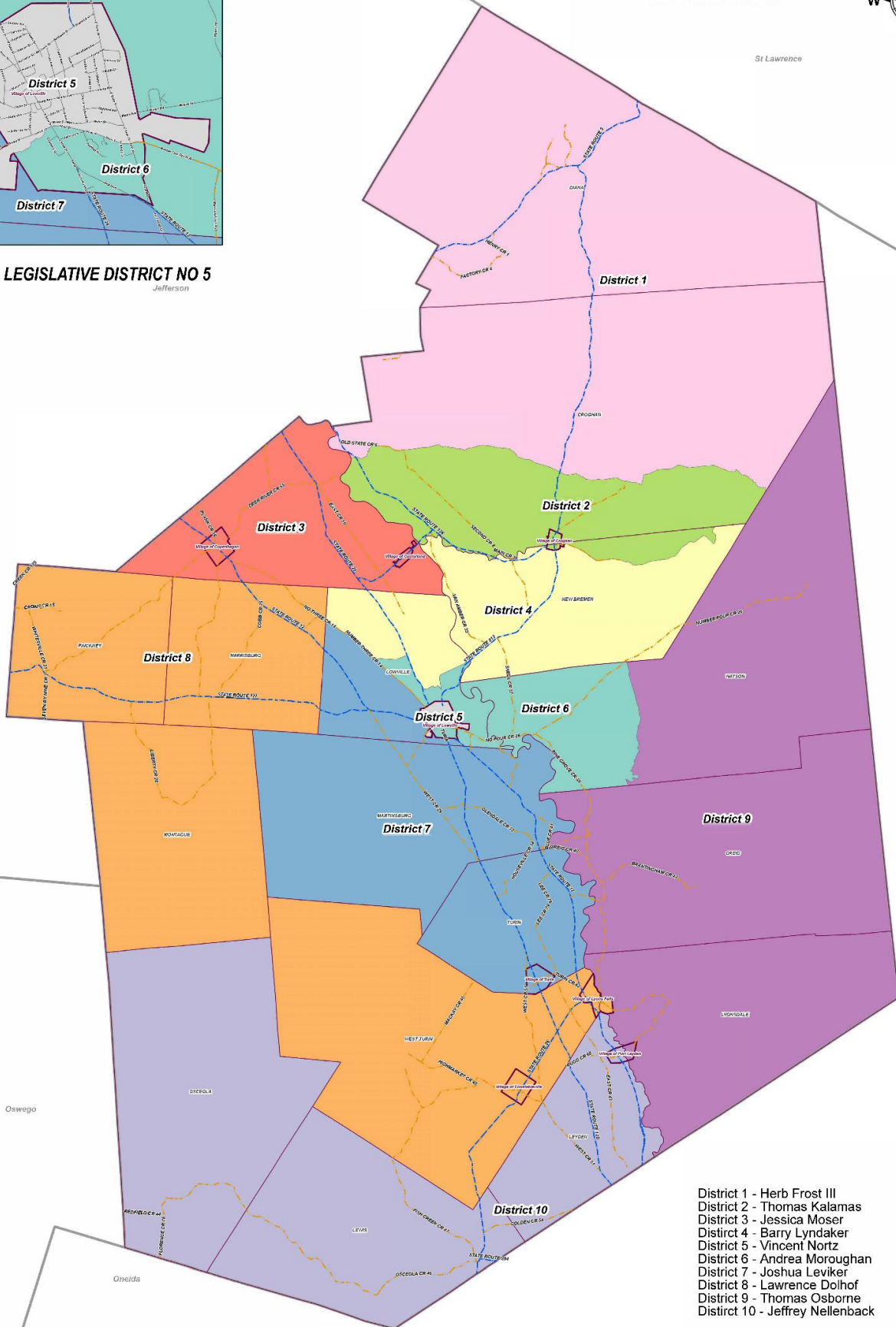
Lewis County offers a low cost of living, high quality of life, and safe, welcoming neighborhoods filled with friendly residents who take pride in calling it home.



LEWIS COUNTY LEGISLATIVE DISTRICTS



INSET: LEGISLATIVE DISTRICT NO 5
Jefferson



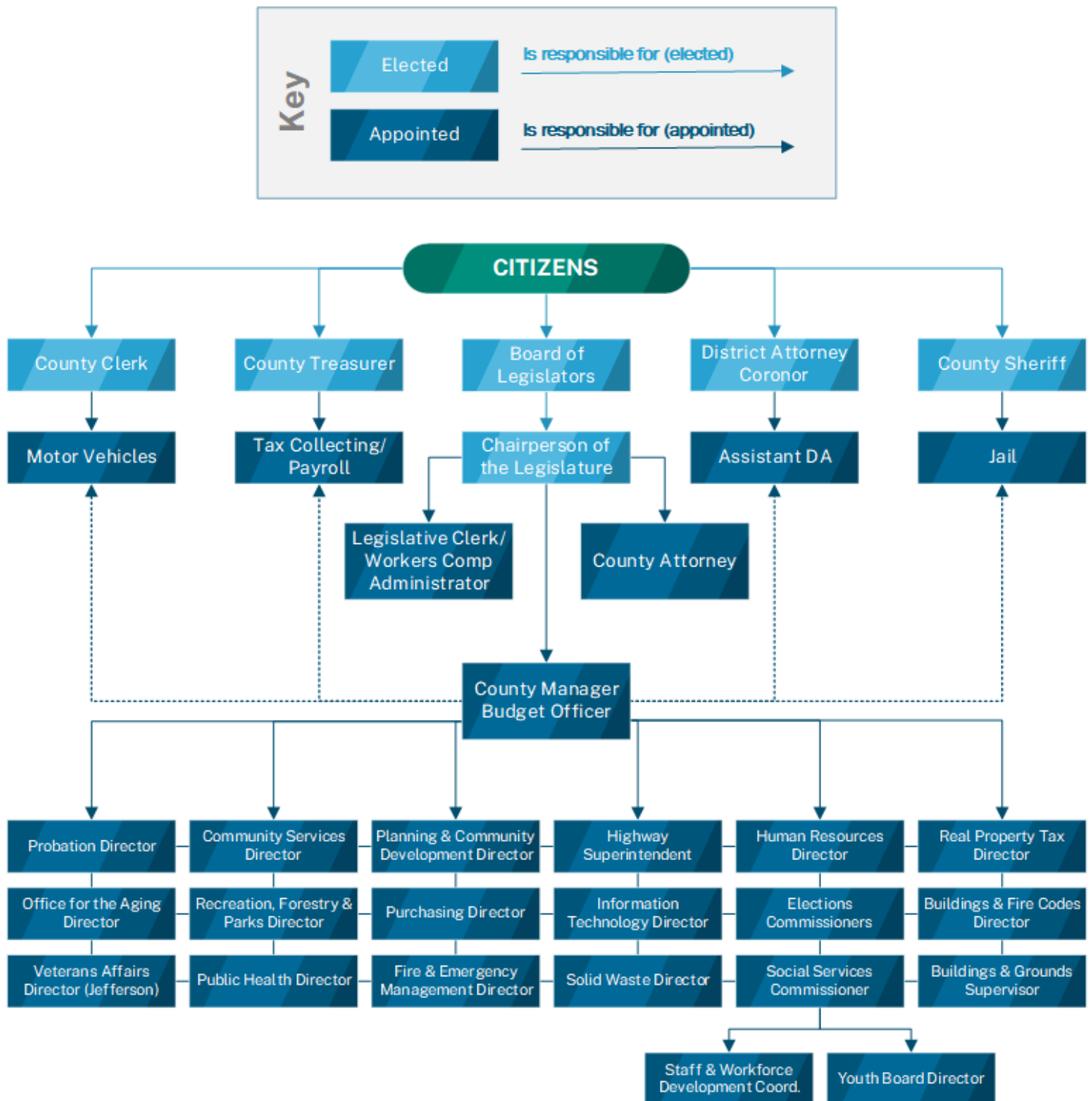
- District 1 - Herb Frost III
- District 2 - Thomas Kalamas
- District 3 - Jessica Moser
- District 4 - Barry Lyndaker
- District 5 - Vincent Nortz
- District 6 - Andrea Moroughan
- District 7 - Joshua Leviker
- District 8 - Lawrence Dolhof
- District 9 - Thomas Osborne
- District 10 - Jeffrey Nellenback



0 1 2 3
MILES

Map of Lewis County, New York, showing legislative districts. The map is based on the 2010 Census and is subject to change. The map is not to scale and is for informational purposes only. The map is not a legal document and should not be used for legal purposes. The map is the property of the Lewis County Board of Supervisors and is not to be reproduced without permission.

Lewis County Organizational Chart



November 4, 2025

To the Honorable Legislators and Residents of Lewis County,

I am pleased to present the Recommended Budget for Fiscal Year 2026. This budget reflects our continued commitment to responsible fiscal management, strategic investment in our community, and the delivery of high-quality services to our residents.

The FY 2026 budget was developed in the context of rising operational costs, evolving service demands, and a shared commitment to long-term sustainability. While we have made the strategic decision to use a portion of our fund balance to support key initiatives, we remain focused on growing and preserving our reserves to ensure financial resilience in the years ahead.

This year's budget was shaped by the extraordinary efforts of our department heads, who worked diligently to streamline operations and reduce our full-time equivalent (FTE) count by 15 positions. This reduction was achieved without compromising service delivery and represents a significant step toward long-term cost containment and organizational efficiency—especially critical as we continue to face double-digit increases in health insurance and retirement costs.

Key Budget Highlights:

- Strategic use of fund balance to support one-time investments and maintain service levels.
- Reduction of 15 FTEs, helping offset rising benefit costs and improve operational efficiency.
- Investments in technology and equipment, including upgrades to critical systems, automation tools, and infrastructure that enhance service delivery and internal operations.
- Infrastructure improvements, including road maintenance, facility upgrades, and broadband expansion.
- Investments in training and development, ensuring our workforce is equipped with the skills and knowledge to meet evolving service demands.
- Strategic planning for growth, with funding for land use planning and economic development.

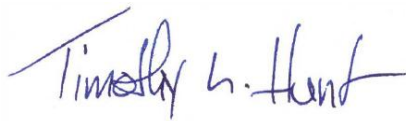
This budget supports the priorities of both our elected officials and the public through data-informed decision-making. By leveraging performance metrics, financial analysis, and community feedback, we have crafted a financial plan that aligns with Lewis County's strategic goals and operational realities.

To further enhance transparency and accessibility, we have developed public-facing dashboards that will be available on the county's website. These interactive tools will allow

residents to explore how tax dollars are allocated, view departmental spending, and gain a clearer understanding of the county's financial priorities.

As we enter FY 2026, we are positioning Lewis County to withstand potential changes in funding and mandates from the federal and state levels that could have detrimental impacts on our taxpayers. By maintaining a disciplined approach to budgeting, investing in operational efficiency, and strengthening our financial reserves, we are building a foundation that protects our community from fiscal uncertainty and ensures continuity of essential services.

Respectfully submitted,



Timothy Hunt
County Manager



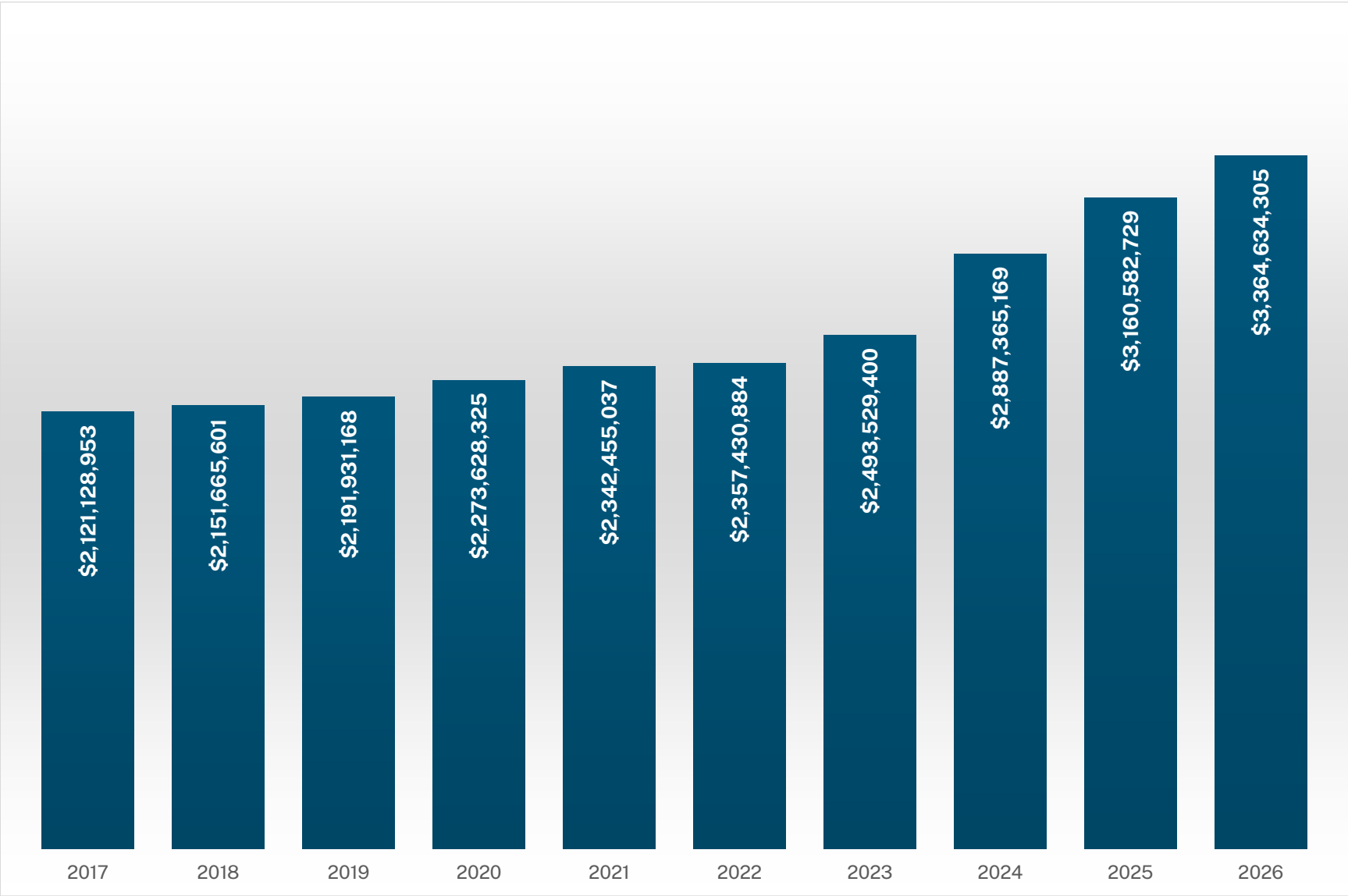
New for 2026: Budget Transparency Reporting Tool

<https://lewiscountyny.gov/analytics>

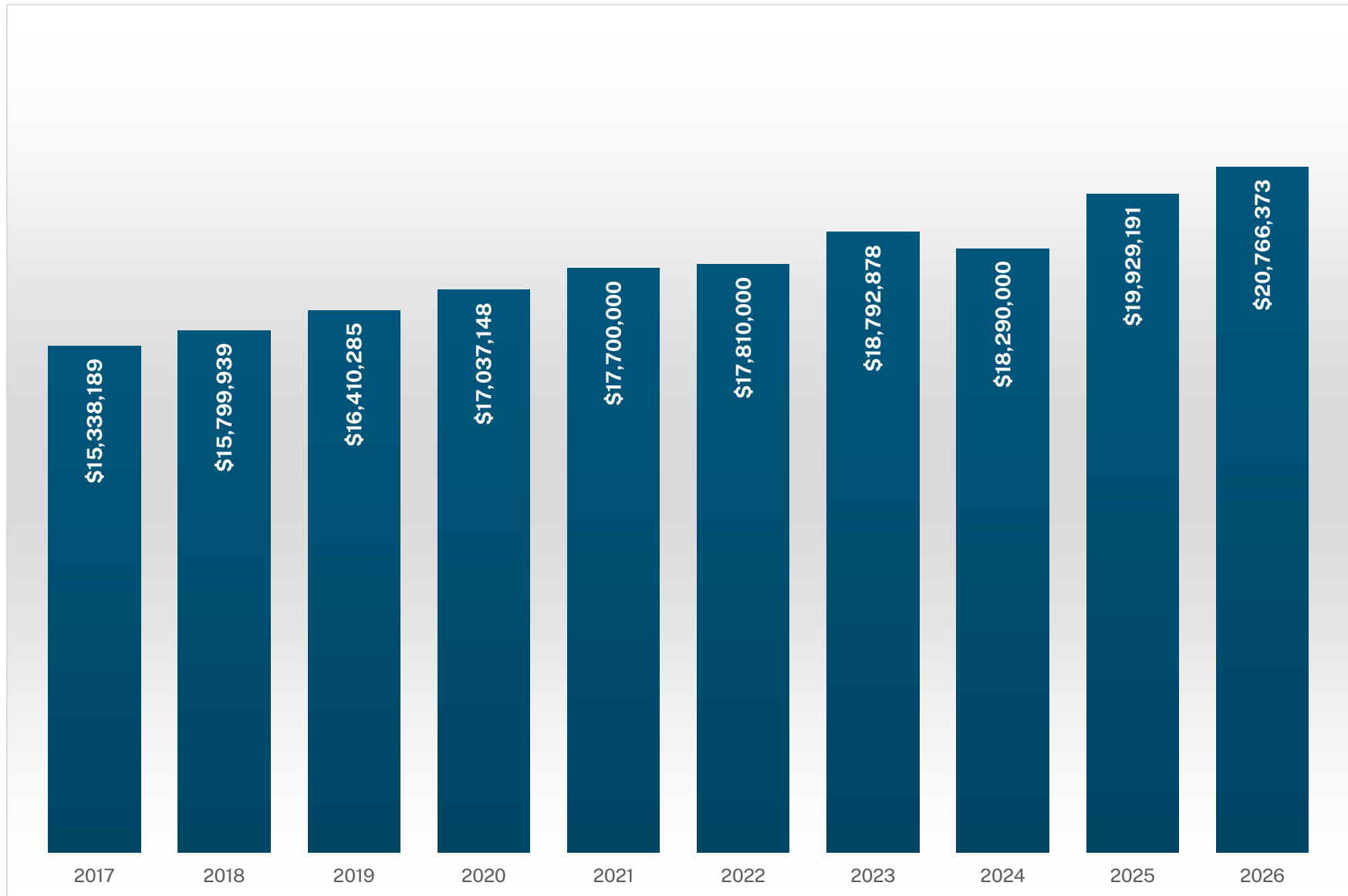
“Lewis County remains committed to transparency and public trust by investing in analytics tools that make financial data clear and accessible. These tools help residents, businesses, and policymakers understand how tax dollars are spent. By simplifying complex budget information into visual summaries and dashboards, we encourage informed public engagement and reduce the need for manual records requests. These efforts help every resident better understand and trust how public funds are managed.”

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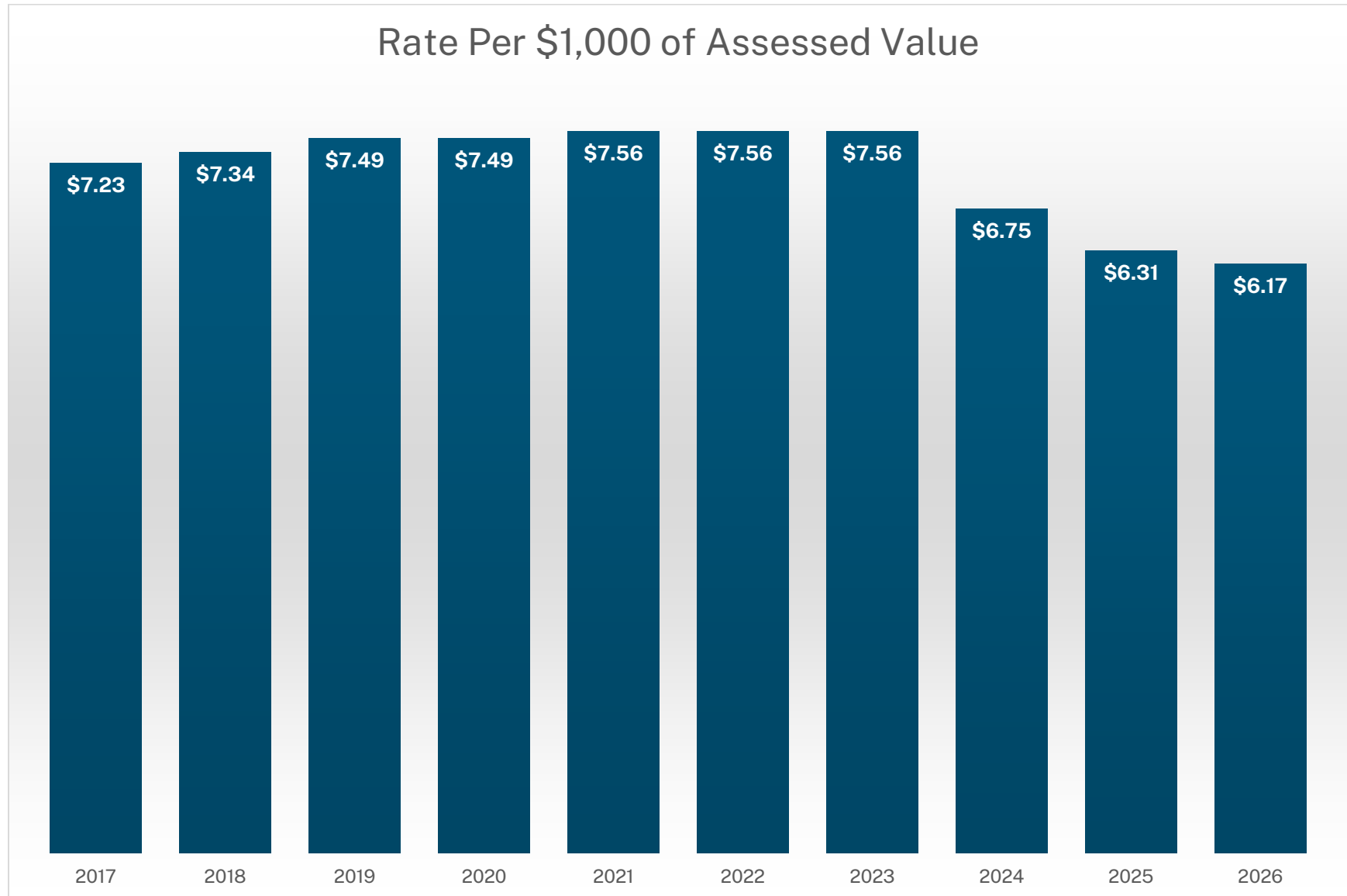
Historical Property Full Valuation Chart



Historical Property Tax Levy



10-Year Comparison Chart



Comparison: 2025 to 2026 General Fund

GENERAL FUND	2025 Adopted	2026 Tentative	Dollar Change	Percent Change
APPROPRIATIONS				
GENERAL GOVERNMENT SUPPORT	10,486,260	11,212,673	726,413	6.93%
EDUCATION	925,000	1,005,000	80,000	8.65%
PUBLIC SAFETY	10,530,083	11,493,335	963,252	9.15%
HEALTH	8,449,466	8,451,835	2,369	0.03%
TRANSPORTATION-BUS	1,308,947	3,320,580	2,011,633	153.68%
SOCIAL SERVICES	18,862,330	20,458,197	1,595,867	8.46%
OTHER ECONOMIC DEVELOPMENT (w/o SW)	2,668,179	2,813,910	145,731	5.46%
CULTURE & RECREATION	1,065,608	1,564,378	498,770	46.81%
HOME & COMMUNITY SERVICES (INCL A6420)	1,310,046	1,229,592	-80,454	-6.14%
EMPLOYEE BENEFITS (not in depts)	1,450,000	1,620,000	170,000	11.72%
DEBT SERVICE	1,828,627	1,826,050	-2,577	-0.14%
INTER-FUND TRANSFERS	6,101,005	6,050,000	-51,005	-0.84%
TOTAL APPROPRIATIONS	64,985,551	71,045,550	6,059,999	9.33%
REVENUES				
OTHER THAN REAL PROPERTY TAX	2,326,000	3,701,000	1,375,000	59.11%
NON-PROPERTY TAX ITEMS	18,240,000	18,850,000	610,000	3.34%
DEPARTMENTAL INCOME	2,103,076	2,068,922	-34,154	-1.62%
HOME & COMMUNITY SVCS (w/o SW)	310,190	390,582	80,392	25.92%
CHARGES TO OTHER GOVTS	424,662	444,366	19,704	4.64%
USE OF MONEY & PROPERTY	1,598,345	1,052,920	-545,425	-34.12%
LICENSES & PERMITS	102,000	110,000	8,000	7.84%
FINES & FORFEITURES	29,000	30,536	1,536	5.30%
SALE OF PROPERTY & COMP FOR LOSS	555,457	479,542	-75,915	-13.67%
MISCELLANEOUS	845,301	1,574,196	728,895	86.23%
INTER-FUND REVENUES				
STATE AID	11,378,301	13,351,633	1,973,332	17.34%
FEDERAL AID	5,244,028	6,325,482	1,081,454	20.62%
TOTAL REVENUES	43,156,360	48,379,179	5,222,818	12.10%
BAL TO BE RAISED BY TAXES	21,829,191	22,666,371	837,180	3.84%
LESS: APPLIED FUND BALANCE	1,900,000	1,900,000	0	-
REAL PROPERTY TAX	19,929,191	20,766,371	837,180	4.20%
COUNTY TAXABLE FULL VALUE	3,160,528,729	3,364,634,305		
FULL VALUE TAX RATE	\$6.31	\$6.17	(\$0.14)	-2.22%

Summary of Budget by Funds

APPROPRIATIONS	Total	General	County Road	Road Machinery	Solid Waste	Hospital
GENERAL GOVERNMENT SUPPORT	11,212,673	11,212,673				
EDUCATION	1,005,000	1,005,000				
PUBLIC SAFETY	11,493,335	11,493,335				
HEALTH	8,451,835	8,451,835				
HOSPITAL-NURSING HOME	89,669,484					89,669,484
TRANSPORTATION	12,552,259	3,320,580	8,312,388	919,291		
SOCIAL SERVICES	20,458,197	20,458,197				
OTHER ECONOMIC DEVELOPMENT	2,813,910	2,813,910				
CULTURE & RECREATION	1,564,378	1,564,378				
HOME & COMMUNITY SERVICES	3,437,526	1,229,592			2,207,934	
EMPLOYEE BENEFITS	22,894,740	1,620,000	773,393	37,047	340,300	20,124,000
DEBT SERVICE	4,180,103	1,826,050			101,597	2,252,456
INTER-FUND TRANSFERS	6,050,000	6,050,000				
TOTAL APPROPRIATIONS	195,783,440	71,045,550	9,085,781	956,338	2,649,831	112,045,940
REVENUES						
OTHER THAN REAL PROPERTY TAX	3,701,000	3,701,000				
NON-PROPERTY TAX ITEMS	18,850,000	18,850,000				
DEPARTMENTAL INCOME	115,343,393	2,068,922			2,649,831	110,624,640
HOME & COMMUNITY SVCS	390,582	390,582				
CHARGES TO OTHER GOVTS	592,366	444,366	148,000			
USE OF MONEY & PROPERTY	2,474,220	1,052,920				1,421,300
LICENSES & PERMITS	110,000	110,000				
FINES & FORFEITURES	30,536	30,536				
SALE OF PROPERTY & EQUIP FOR GAIN	920,493	479,542		440,951		
MISCELLANEOUS	1,599,196	1,574,196	25,000			
INTER-FUND REVENUES	515,387			515,387		
STATE AID	17,225,924	13,351,633	3,874,291			
FEDERAL AID	6,325,482	6,325,482				
INTER-FUND TRANSFERS	4,901,406		4,901,406			
TOTAL REVENUES	172,979,985	48,379,179	8,948,697	956,338	2,649,831	112,045,940
BAL TO BE RAISED BY TAXES	22,803,455	22,666,371				
LESS: APPLIED FUND BALANCE	2,037,084	1,900,000	137,084			
REAL PROPERTY TAX	20,766,371	20,766,371				
Taxable value	\$3,364,634,305					
County Tax Rate/1000	\$6.17					



Budget by Department 2026



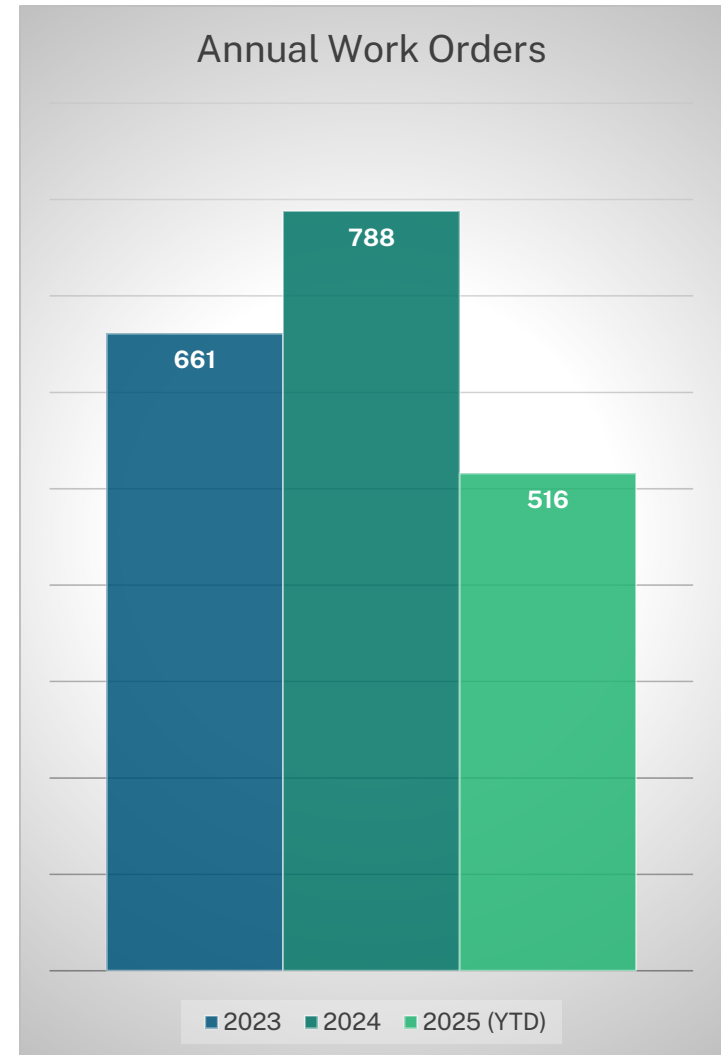
Buildings & Grounds

Initiatives

- Continue improvements to functionality of all buildings.
- Continue building up parts inventory to minimize downtime of critical infrastructure.
- Continue growing BMS system for all buildings.

Budgetary Issues

- Supporting the Glenfield school building without having a budget has been particularly challenging. The department will be relieved when the building is no longer under our control.
- Now that all the new buildings are complete, the parking lots will need to be sealed and striped on a biennial basis, which will significantly increase future budgets along with the labor/material costs to handle snow removal.



ACCOUNTS FOR:		Building & Grounds Main	2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
1620	Building & Grounds Court House						
31	Local Sources						
A0162600	324101	B&G Rental-Solar	(72,413)	(60,000)	(60,000)	(60,000)	
33	State Sources						
A0162200	330210	B&G New CH Court Facility Aide	(114,654)	(120,000)	(130,000)	(130,000)	
A0162600	330971	NYSERDA Clean Energy Grant	(10,000)	0	0	0	
41	Personal Services						
A0162000	110100	B&G CH Personal Services	230,115	307,348	302,209	307,240	
A0162000	110300	B&G CH Overtime	8,434	10,000	10,000	10,000	
A0162200	110100	B&G New CH Personal Services	72,083	80,450	87,096	87,096	
A0162200	110300	B&G New CH Overtime	8,674	3,000	3,000	3,000	
A0162400	110100	B&G PSB Personal Services	11,493	53,890	16,000	16,000	
42	Fringe						
A0162000	801000	B&G CH Retirement	31,228	43,155	38,529	39,776	
A0162000	803000	B&G CH FICA	17,163	22,753	23,119	23,504	
A0162000	804000	B&G CH Workers' Comp	3,496	5,095	2,737	2,788	
A0162000	805000	B&G CH Unemployment Insurance	15,646	0	0	0	
A0162000	806000	B&G CH Health Insurance	36,217	45,844	38,668	38,668	
A0162000	807000	B&G CH Dental Insurance	1,801	1,190	917	917	
A0162200	801000	B&G New CH Retirement	6,547	10,710	12,619	12,619	
A0162200	803000	B&G New CH FICA	5,701	6,412	6,663	6,663	
A0162200	804000	B&G New CH Workers' Comp	1,224	1,477	872	872	
A0162200	806000	B&G New CH Health Insurance	17,733	24,563	12,818	12,818	
A0162200	807000	B&G New CH Dental Insurance	1,580	1,860	916	916	
A0162400	801000	B&G PSB Retirement	545	6,790	1,876	1,876	
A0162400	803000	B&G PSB FICA	879	4,122	1,155	1,155	
A0162400	804000	B&G PSB Workers' Comp	142	953	151	151	
43	Equipment						
A0162000	221701	IT Departmental Capital costs	995	0	0	0	
A0162000	223400	Vehicle Lease	24,302	25,000	36,297	36,297	
44	Contractual						
A0162000	430100	B&G CH Telephone	2,639	3,000	3,000	3,000	
A0162000	430300	B&G CH Electric	7,980	15,000	11,000	11,000	
A0162000	430400	B&G CH Fuel	34,028	46,000	50,000	50,000	
A0162000	430500	B&G CH Water	2,503	3,000	3,000	3,000	
A0162000	440700	B&G CH Supplies	5,532	6,000	6,000	6,000	

A0162000	440901	IT Services Costs	3,411	4,650	4,600	4,600	
A0162000	460100	B&G CH Repairs & Maint Grounds	11,669	10,000	15,000	14,000	
A0162000	460300	B&G CH Repairs & Maint Bldg	12,021	14,000	14,000	14,000	
A0162000	460500	B&G CH Repairs & Maint Equip	24,391	8,000	8,000	8,000	
A0162000	470300	B&G CH Vehicle Expense	7,468	0	8,000	8,000	
A0162000	490100	B&G CH Professional Services	47,917	41,000	48,000	48,000	
A0162000	490900	B&G CH Miscellaneous	0	0	1,000	1,000	
A0162000	493100	B&G CH Uniforms	2,553	3,000	3,000	3,000	
A0162200	430500	B&G New CH Water	1,791	2,000	2,000	2,000	
A0162200	440700	B&G New CH Supplies	1,500	3,000	3,000	3,000	
A0162200	460100	B&G New CH Repair & Maint Grds	895	12,000	18,000	14,000	
A0162200	460300	B&G New CH Repair & Maint Bldg	10,669	5,600	5,700	5,700	
A0162200	460500	B&G New CH Repair & Main Equip	5,685	7,500	7,500	7,500	
A0162200	490100	B&G New CH Professional Srvcs	38,620	40,000	45,000	45,000	
A0162200	493100	B&G New CH Uniforms	1,122	1,400	1,400	1,400	
A0162300	430100	Telephone	3,187	2,200	2,200	2,200	
A0162300	430300	B&G Highway Electric	21,433	22,000	18,000	18,000	
A0162300	430400	B&G Highway Propane	43,334	35,000	45,000	45,000	
A0162300	430500	B&G Highway Water	13,670	16,000	16,000	16,000	
A0162300	440700	B&G Highway Supplies	0	1,200	1,200	1,200	
A0162300	440901	B&G Highway IT Services Costs	294	0	0	0	
A0162300	460100	B&G Highway Repairs & Maint-Grnds	1,533	4,000	10,000	10,000	
A0162300	460300	B&G Highway Bldg Repairs	252	4,000	4,000	4,000	
A0162300	460500	B&G Highway Repairs & Maint-Equip	2,359	6,000	6,000	6,000	
A0162300	460600	B&G Highway Repairs & Maint Hwy	14,725	0	0	0	
A0162300	490100	B&G Highway Professional Services	10,944	23,000	35,000	35,000	
A0162300	493100	B&G Highway Uniforms	981	1,000	1,000	1,000	
A0162400	430300	B&G PSB Electric	(6,278)	8,000	4,000	4,000	
A0162400	430400	PSB Natural Gas	13,070	22,000	18,000	18,000	
A0162400	430500	B&G PSB Water	11,174	13,000	13,000	13,000	
A0162400	440700	B&G PSB Supplies	2,976	4,000	4,000	4,000	
A0162400	460100	B&G PSB Repairs & Maint Grnds	17,163	17,000	28,000	28,000	
A0162400	460300	B&G PSB Repairs & Maint Bldg	19,861	24,000	24,000	24,000	
A0162400	460500	B&G PSB Repairs & Maint Equip	3,032	3,000	3,000	3,000	
A0162400	490100	B&G PSB Professional Services	20,033	23,000	42,000	42,000	
A0162400	493100	B&G PSB Uniforms	686	500	400	400	
A0162400	494300	B&G PSB Trash Pickup	3,451	3,500	3,600	3,600	
A0162500	430300	B&G BOE & DMV Electric	3,368	8,000	8,000	8,000	
A0162500	430400	B&G BOE & DMV Natural Gas	3,363	8,000	8,000	8,000	
A0162500	430500	B&G BOE & DMV Water	329	1,000	1,000	1,000	
A0162500	440700	B&G BOE & DMV Supplies	1,273	1,500	1,500	1,500	
A0162500	460100	B&G BOE & DMV Repairs & Maint-Grnds	10,317	2,000	18,000	18,000	

A0162500	460300	B&G BOE & DMV Bldg Repairs	1,900	2,000	2,000	2,000	
A0162500	460500	B&G BOE & DMV Repairs & Maint-Equip	804	1,000	1,000	1,000	
A0162500	490100	B&G BOE & DMV Professional Services	4,821	12,000	18,000	18,000	
A0162500	493100	B&G BOE & DMV Uniforms	170	500	500	500	
A0162600	430300	B&G BOE & DMV Solar Electric	173,957	130,000	170,000	170,000	
TOTAL	Building & Grounds Court House, BOE, PSB		919,501	1,098,162	1,169,242	1,170,956	

ACCOUNTS FOR:		Building & Grounds Stowe St	2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
1621	Building & Grounds Stowe St						
31	Local Sources						
A0162100	324100	B&G Stowe Rent Outer Stowe St	(14,109)	0	0	0	
A0162100	324400	B&G Stowe Buildings -DSS	(200,880)	(290,728)	(369,900)	(369,900)	
41	Personal Services						
A0162100	110100	B&G Stowe Personal Services	177,245	159,249	187,205	187,205	
A0162100	110300	B&G Stowe Overtime	2,031	5,000	5,000	5,000	
42	Fringe						
A0162100	801000	B&G Stowe Retirement	22,902	21,020	23,213	23,213	
A0162100	803000	B&G Stowe FICA	13,119	12,277	14,321	14,321	
A0162100	804000	B&G Stowe Workers' Comp	2,192	2,907	1,874	1,874	
A0162100	806000	B&G Stowe Health Insurance	22,446	12,281	31,175	31,175	
A0162100	807000	B&G Stowe Dental Insurance	572	0	253	253	
44	Contractual						
A0162100	430100	Telephone	906	2,800	1,800	1,800	
A0162100	430300	B&G Stowe Electric	851	8,000	5,000	5,000	
A0162100	430400	B&G Stowe Natural Gas	9,903	15,000	18,000	18,000	
A0162100	430500	B&G Stowe Water	2,312	3,000	3,000	3,000	
A0162100	440700	B&G Stowe Supplies	5,723	5,000	5,000	5,000	
A0162100	460100	B&G Stowe Repair & Maint Grnds	29,811	30,000	32,000	32,000	
A0162100	460300	B&G Stowe Repairs & Maint Bldg	3,984	5,000	5,000	5,000	
A0162100	460500	B&G Stowe Repair & Maint Equip	90,686	6,000	6,000	6,000	
A0162100	490100	B&G Stowe Professional Service	25,931	32,000	35,000	35,000	
A0162100	493100	B&G Stowe Uniforms	1,829	1,800	1,800	1,800	
TOTAL	Building & Grounds Stowe Street		197,454	30,606	5,741	5,741	

ACCOUNTS FOR:		Building & Grounds JCC	2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
1627	Building & Grounds JCC						
31	Local Sources						
A0162700	324500	B&G Rent JCC	(245,030)	(250,000)	(250,000)	(250,000)	
41	Personal Services						
A0162700	110100	B&G Regular Pay	96,908	93,603	98,700	98,700	
A0162700	110300	B&G JCC Overtime	1,179	1,500	1,500	1,500	
42	Fringe						
A0162700	801000	B&G JCC Ret	11,441	12,043	12,239	12,239	
A0162700	803000	B&G JCC FICA	6,938	7,068	7,551	7,551	
A0162700	804000	B&G JCC Workers' Comp	1,292	1,683	988	988	
A0162700	806000	B&G JCC Health Insurance	19,151	24,563	12,818	12,818	
A0162700	807000	B&G JCC Dental Insurance	1,653	1,860	917	917	
44	Contractual						
A0162700	430100	B&G JCC Telephone	1,664	3,000	3,000	3,000	
A0162700	430300	B&G JCC Electric	(15)	8,000	4,000	4,000	
A0162700	430400	B&G JCC Fuel	16,036	22,000	22,000	22,000	
A0162700	430500	B&G JCC Water	4,502	3,600	4,500	4,500	
A0162700	440700	B&G JCC Supplies	3,496	3,800	3,800	3,800	
A0162700	440900	B&G JCC Data Processing Costs	0	4,000	4,000	4,000	
A0162700	440901	IT Services Costs	4,991	4,200	4,200	4,200	
A0162700	460100	B&G JCC Repairs & Maint-Grnds	11,112	24,000	24,000	24,000	
A0162700	460300	B&G JCC Bldg Repairs	1,811	5,000	5,000	5,000	
A0162700	460500	B&G JCC Rep & Maint-Equip	5,334	6,200	6,200	6,200	
A0162700	490100	B&G JCC Prof Services	27,000	35,000	35,000	35,000	
A0162700	490300	B&G JCC All Types Insurance	4,235	4,400	4,500	4,500	
A0162700	493100	B&G JCC Uniforms	981	1,200	1,200	1,200	
TOTAL	Building & Grounds JCC		(25,321)	16,720	6,113	6,113	

ACCOUNTS FOR:	Building and Grounds Outdoor Services		2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
1623	Building and Grounds Outdoor Services						
44	Contractual						
A0162350	430100	B&G Outdoor Svc Telephone	0	2,300	2,300	2,300	
A0162350	430300	B&G OUTDOOR SVC Electric	0	10,000	10,000	10,000	
A0162350	430400	B&G OUTDOOR SVC Fuel	0	15,000	17,000	17,000	
A0162350	430500	B&G OUTDOOR SVC Water	0	2,500	2,600	2,600	
A0162350	440700	B&G OUTDOOR SVC Supplies	0	1,200	1,000	1,000	
A0162350	460100	B&G OUTDOOR SVC R&M-Grnds	0	4,000	10,000	10,000	
A0162350	460300	B&G OUTDOOR SVC Bldg Repairs	0	4,000	4,000	4,000	
A0162350	460500	B&G OUTDOOR SVC R&M-Equip	0	2,000	2,000	2,000	
A0162350	490100	B&G OUTDOOR SVC Prof Svcs	0	15,000	20,000	20,000	
A0162350	493100	B&G OUTDOOR SVC Uniforms	0	400	400	400	
TOTAL	Building and Grounds Outdoor Services		0	56,400	69,300	69,300	

ACCOUNTS FOR:	Building and Grounds #3 Road		2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
1628	Building and Grounds #3 Road						
31	Local Sources						
A0162800	324550	B&G #3 Road Rent Revenue	(35,000)	(30,000)	(30,000)	(30,000)	
33	State Sources						
A0162800	334921	CY OASAS	0	0	0	0	
43	Equipment						
A0162800	290900	B&G #3 Road Misc Equip	18,930	0	0	0	
44	Contractual						
A0162800	430300	B&G #3 Road Electric	0	14,000	10,000	10,000	
A0162800	430400	B&G #3 Road Fuel	4,325	8,000	6,000	6,000	
A0162800	430500	B&G #3 Road Water	2,763	2,800	2,800	2,800	
A0162800	440700	B&G #3 Road Supplies	115	1,500	1,000	1,000	
A0162800	440901	B&G #3 Road IT Services Costs	0	1,000	1,000	1,000	
A0162800	460100	B&G #3 Road Rep & Maint-Grnds	4,760	9,000	9,000	9,000	
A0162800	460300	B&G #3 Road Bldg Repairs	663	6,000	6,000	6,000	
A0162800	460500	B&G #3 Road Rep & Maint-Equip	326	4,000	4,000	4,000	
A0162800	490100	B&G #3 Road Prof Services	9,057	15,000	18,000	18,000	
A0162800	490900	B&G #3 Road Miscellaneous	0	1,000	1,000	1,000	
TOTAL	Building and Grounds # 3 Road		5,940	32,300	28,800	28,800	

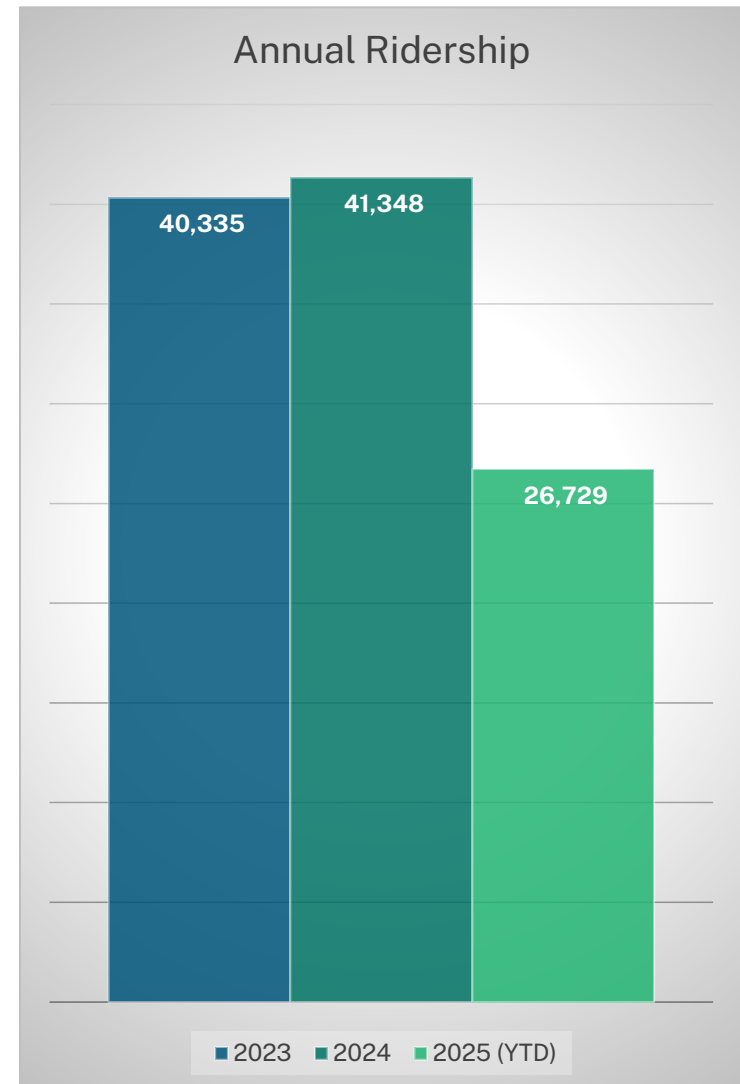
Bus Operations

Initiatives

- Grow the Fort Drum Circuit Route and Alpine Express Shuttle ridership by at least 20%.
- Apply for and receive funding to launch a Micro-Transit Pilot Program.
- Receive funding for three additional Lot K buses and one Lot J bus in preparation of decommissioning several existing vehicles.

Budgetary Issues

This year, the Community Development Program Specialist position will be moved from the Planning & Community Development Budget to the Bus Operations Budget, which will increase the total budget expenses, but will be offset with 5311 Grant funds. Furthermore, the expenses relative to the newly launched (September 2025) Alpine Express on the Fort Drum base, have been added to this budget; all expenses will be paid for by Fort Drum through the IGSA.



ACCOUNTS FOR:	Bus Operations		2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
5630	Bus Operations						
A0563000	345890	Federal Aid CARES	(328,506)	(278,021)	(221,318)	(221,318)	
31	Local Sources						
A0563000	327074	Bus Advertising	(54,270)	(60,000)	(72,000)	(72,000)	
A0563000	327075	Local Contribution-Bus	(179,082)	(253,914)	(275,863)	(275,863)	
A0563000	327077	Bus Ops Fort Drum Reimb Rev	0	0	(696,373)	(696,373)	
A0563000	327078	Bus Ops Fort Drum Admin Rev	0	0	(19,988)	(19,988)	
33	State Sources						
A0563000	335940	State Aid Bus Transit	(722,305)	(470,870)	(470,870)	(479,910)	
A0563000	335941	Bus ATC State Funds	0	0	(96,042)	(96,042)	
A0563000	335942	Bus Op Transit Grant-State	0	0	(96,042)	(96,042)	
A0563000	335943	MEP State Funds	0	0	0	0	
A0563000	335944	NYS DASNY Grant Bus Ops	0	0	0	0	
34	Federal Sources						
A0563000	345940	Bus Federal 5311 Funds	0	0	(768,340)	(768,340)	
A0563000	345942	Bus Op Transit Grant-Federal	0	(246,142)	(595,303)	(595,303)	
41	Personal Services						
A0563000	110100	Personal Svs Regular Pay	0	0	64,957	71,958	
42	Fringe						
A0563000	801000	Retirement	0	0	8,055	8,923	
A0563000	803000	Social Security	0	0	4,969	5,505	
A0563000	804000	Workers Comp	0	0	338	374	
A0563000	806000	Health Insurance	0	0	7,881	7,881	
A0563000	807000	Dental Insurance	0	0	253	253	
43	Equipment						
A0563000	223300	Bus Vehicles	0	0	960,425	960,425	
A0563000	223301	Vehicles & Equip MEP	0	0	0	0	
44	Contractual						
A0563000	440901	IT Services Costs	3,648	6,552	6,144	6,144	
A0563000	441100	Bus Marketing	44,947	46,490	49,238	49,238	
A0563000	451600	Contracted Service-Birnie Bus	954,754	1,191,705	1,371,906	1,371,906	
A0563000	470300	Bus Vehicle Exp-Gas/Oil	6,376	29,200	106,600	106,600	
A0563000	490130	Bus Ops Fort Drum Contract Ser	0	0	666,255	666,255	
A0563000	490131	Bus Ops Fort Drum Misc Service	0	0	30,118	30,118	
A0563000	490200	Bus Misc Fuel Program	(7,756)	0	0	0	
A0563000	492300	Bus Public Transport Admin	10,000	10,000	10,000	10,000	
A0563000	499100	Bus Mobility Management Exp	24,993	25,000	25,000	25,000	
TOTAL	Bus Operations		(247,199)	0	0	(599)	

Clerk of the Board of Legislators

Summary

The Office of the Clerk of the Board of Legislators is a key department that primarily assists the Chairperson of the Board and the Legislative body in carrying out all its basic programs. The facilitating services of the Clerk's office are an integral part of the democratic process, working primarily with the elected representatives and aiding them with all functions. The office strives to maintain the highest-level government services while continuing to explore means of efficient and productive processes to streamline procedures and foster a spirit of community awareness and confidence.

ACCOUNTS FOR:	Clerk of the Board		2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
1040	Clerk of the Board						
41	Personal Services						
A0104000	110100	Clk of Bd Personal Services	106,557	110,560	114,862	114,862	
42	Fringe						
A0104000	801000	Clk of Bd Retirement	10,228	13,931	14,243	14,243	
A0104000	803000	Clk of Bd FICA	7,506	7,652	8,787	8,787	
A0104000	804000	Clk of Bd Workers' Comp	1,368	940	597	597	
A0104000	806000	Clk of Bd Health Insurance	27,747	32,403	33,819	33,819	
A0104000	807000	Clk of Bd Dental Insurance	902	930	916	916	
43	Equipment						
A0104000	221701	IT Departmental Capital costs	1,788	1,750	1,750	1,750	
44	Contractual						
A0104000	440700	Clk of Bd Supplies	215	500	250	250	
A0104000	440901	IT Services Costs	1,132	1,896	1,896	1,896	
A0104000	450500	Clk of Bd Dues/Subs/Sup/Bks	160	300	300	300	
A0104000	450700	Clk of Bd Travel & Subsistence	0	1,000	2,000	2,000	
TOTAL	Clerk of the Board		157,602	171,862	179,420	179,420	

Community College

Summary

When a Lewis County resident attends a community college located in another county, that college receives a subsidy from Lewis County as they are providing a service to an out-of-county resident.

ACCOUNTS FOR:		Community College	2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
2490	Community College						
44	Contractual						
A0249000	499900	Community College Tuition	1,079,894	920,000	1,000,000	1,000,000	
TOTAL	Community College		1,079,894	920,000	1,000,000	1,000,000	

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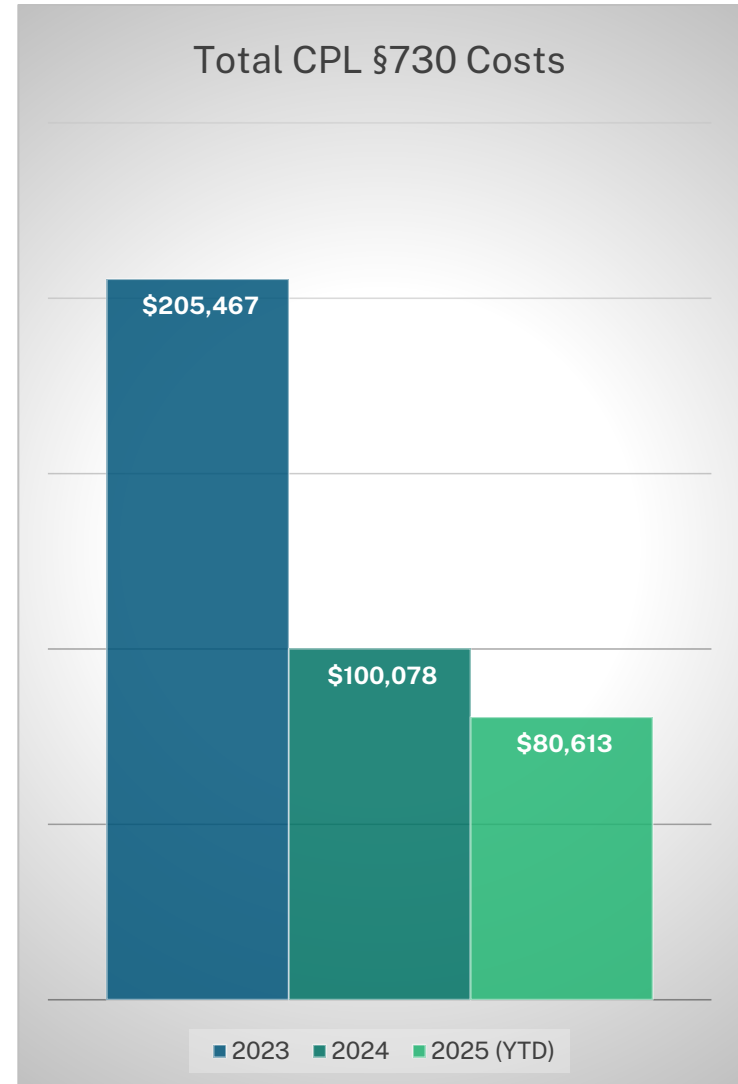
Community Services

Initiatives

- Promote the availability of 24/7 Mobile Crisis Services - These services will be funded through 2026 by startup funds received from the Office of Mental Health (OMH). Other funding sources will be used to sustain the program beyond 2026.
- Collaborate with Jefferson County Community Services to implement the Community School Liaison Program in Lewis County - This program will be supported by a combination of OMH Reinvestment Funds and opioid settlement funds.
- Partner with Pivot to address underage vaping and e-cigarette addiction utilizing funds received through New York State's settlement with JUUL Labs Inc.

Budgetary Issues

Under CPL § 730, when a defendant is found not competent to stand trial and is committed to a New York State Office of Mental Health (OMH) forensic facility, the County is responsible for 100% of the per diem costs associated with their care. In contrast, if the defendant is placed in a forensic unit operated by the Office for People with Developmental Disabilities (OPWDD), the County is responsible for 50% of the per diem costs.



ACCOUNTS FOR:	Community Services		2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
4310	Community Services						
31	Local Sources						
A0433500	316250	Systems of Care	(3,672)	(5,000)	0	0	
33	State Sources						
A0431600	334905	State Opioid Revenue	(46,881)	(90,000)	(110,000)	(110,000)	
A0431600	334906	NYS OASAS Opioid Revenue JUUL	0	0	(90,000)	(90,000)	
A0431800	334922	CY OMH	(433,802)	0	0	0	
A0431900	334903	CY OMH THRIVE	(454,462)	(887,012)	(886,525)	(886,525)	
A0431900	334921	CY OASAS Thrive	(67,843)	(68,315)	(70,092)	(70,092)	
A0432200	334919	PY OMH	(4,449)	0	0	0	
A0432200	334922	CY OMH ARC	(34,128)	(34,365)	(35,258)	(35,258)	
A0432400	334919	PY OMH	(14)	0	0	0	
A0432400	334922	CY OMH NRCIL	(946,365)	(951,664)	(990,572)	(990,572)	
A0432500	334921	CY OASAS Pivot	(91,667)	(275,000)	(282,152)	(282,152)	
A0432600	334917	OMH Crisis Management Revenue	0	(150,000)	(520,000)	(520,000)	
A0432700	334930	State OMH Veterans	(134,215)	(106,215)	(109,733)	(109,733)	
A0433500	334912	OASAS Jail Treatment Revenue	(42,820)	(45,041)	(48,553)	(48,553)	
A0433500	334919	PY OMH	(14,721)	0	0	0	
A0433500	334921	CY OASAS	(1,910)	(2,547)	(948)	(948)	
A0433500	334922	CY OMH	(21,428)	(22,929)	(22,135)	(22,135)	
A0433500	334923	CY OPWDD	(17,299)	(19,310)	(19,812)	(19,812)	
34	Federal Sources						
A0431600	344903	Federal Opioid Prog Revenue	(678)	(40,000)	(60,000)	(60,000)	
A0433500	344901	CS Fed Med Admin Reimb	(49,585)	(60,000)	(100,000)	(100,000)	
41	Personal Services						
A0433500	110100	LGU Personal Services	166,712	163,060	153,102	153,102	
42	Fringe						
A0433500	801000	LGU Retirement	16,299	23,545	18,985	18,985	
A0433500	803000	LGU FICA	11,807	12,041	11,712	11,712	
A0433500	804000	LGU Workers' Compensation	1,293	1,580	796	796	
A0433500	806000	Health Insurance	21,186	41,890	25,750	25,750	
A0433500	807000	Dental Insurance	1,574	1,926	1,676	1,676	
43	Equipment						
A0433500	221701	IT Departmental Capital costs	2,148	0	1,700	1,700	
44	Contractual						

A0431600	488115	Federal Opioid Prog Exp	678	40,000	60,000	60,000	
A0431600	488116	NYS Opioid Program Expenditure	41,135	90,000	90,000	90,000	
A0431600	488117	NYS OASAS Opioid JUUL Expense	0	0	110,000	110,000	
A0431800	422800	Pay to TLS Contractors	885,547	0	0	0	
A0431900	422800	Payments to THRIVE Contractors	67,843	955,327	956,617	956,617	
A0432200	422800	Payments to ARC Contractors	34,128	34,365	35,258	35,258	
A0432200	499900	MH Services ARC	(13,325)	0	0	0	
A0432400	422800	Payments to NRCIL Contractors	946,370	951,664	990,572	990,572	
A0432400	422900	PY Exp to MH Contractors	9	0	0	0	
A0432500	422800	Payments to Pivot Contractors	100,000	300,000	282,152	282,152	
A0432500	499900	Pivot	(38,884)	0	0	0	
A0432600	499900	OMH Crisis Management Expend	(7,124)	150,000	520,000	520,000	
A0432700	422800	MH Contractors - OMH Veterans	141,800	106,215	109,733	109,733	
A0433500	422900	PY Exp to MH Contractors	0	0	0	0	
A0433500	440100	Postage	19	100	50	50	
A0433500	440700	Supplies	482	500	500	500	
A0433500	440901	IT Services Costs	1,718	1,692	2,820	2,820	
A0433500	450100	Education and Training	2,000	3,000	3,000	3,000	
A0433500	450500	Dues/Subscriptions	1,720	1,772	1,825	1,825	
A0433500	450700	Travel	877	1,600	2,000	2,000	
A0433500	470300	Vehicle Expense	19	100	200	200	
A0433500	488100	Suicide Prevention	(197)	0	0	0	
A0433500	488101	Traumatic Loss Team	0	8,000	8,000	8,000	
A0433500	488105	OASAS Jail Treatment Expense	43,814	45,041	48,553	48,553	
A0433500	488110	Fed Salary Share Prog Support	0	0	48,005	48,005	
A0433500	490100	Professional Services	118,228	30,000	40,000	40,000	
A0433500	490700	Legal/Adv	(11)	150	150	150	
A0433500	490900	Miscellaneous	362	750	500	500	
A0433700	499900	Community Services SPC NY	2,751	5,000	0	0	
A0433900	499900	OMH Restoration 730 Exp	0	150,000	175,000	175,000	
TOTAL	Community Services		185,040	361,920	352,876	352,876	

Consumer Affairs

Also known as Weights & Measures, this service has been shared with Jefferson County since 2016.

Types of Services/Assistance

- Device Testing
- Commodity Inspections
- Petroleum Sampling
- Milk Tank Calibrations
- Consumer Complaints
- Price Verification
- Non-Commercial Device Testing

ACCOUNTS FOR:		Consumer Affairs	2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
6610	Consumer Affairs						
33	State Sources						
A0661000	333400	Cons Affair Petro Quality Prog	(4,453)	0	0	0	
43	Equipment						
A0661000	223400	Vehicle Lease	4,684	5,100	5,200	5,200	
44	Contractual						
A0661000	470300	Cons Affs Vehicle Exp Gas/Oil	42	500	100	100	
A0661000	480300	Cons Affs Rent	97	0	0	0	
A0661000	490100	Cons Affs Prof Svcs Primary	71,368	80,000	92,000	92,000	
A0661000	490900	Cons Affs Misc Expenses	905	1,000	1,000	1,000	
TOTAL	Consumer Affairs		72,643	86,600	98,300	98,300	

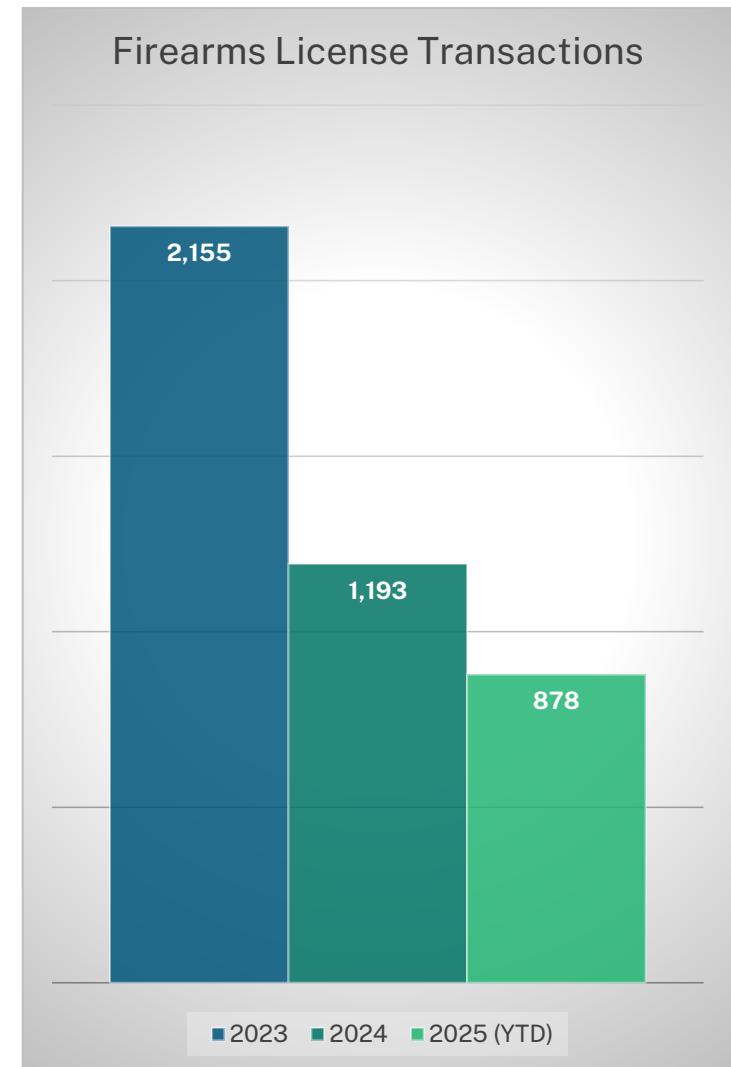
County Clerk

Initiatives

- Scan old criminal cases in preparation of clean slate.
- Scan old civil cases for public record.

Key Budgetary Issues

Increasing costs of postage and office supplies, with a decrease in mortgage tax revenue and high interest rates.



ACCOUNTS FOR:	County Clerk		2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
1410	County Clerk						
31	Local Sources						
A0141000	312550	County Clerk Fees	(564,673)	(565,000)	(565,000)	(565,000)	
A0141000	312551	County Clerk Mtg Tax Fees	(196,197)	(180,000)	(180,000)	(180,000)	
A0141000	326100	County Clerk Fines/Forfeitures	(500)	(3,500)	(3,500)	(3,500)	
41	Personal Services						
A0141000	110100	County Clerk Personal Services	398,031	439,215	506,130	504,016	
42	Fringe						
A0141000	801000	County Clerk Retirement	39,565	60,164	68,295	68,033	
A0141000	803000	County Clerk FICA	28,552	31,757	38,719	38,557	
A0141000	804000	County Clerk Workers' Comp	5,193	3,733	2,632	2,621	
A0141000	806000	County Clerk Health Insurance	57,374	71,759	56,924	73,596	
A0141000	807000	County Clerk Dental Insurance	2,841	2,898	5,341	5,341	
43	Equipment						
A0141000	221701	IT Departmental Capital costs	655	6,200	6,850	6,850	
44	Contractual						
A0141000	440100	County Clerk Postage	10,307	10,800	12,312	12,312	
A0141000	440700	County Clerk Supplies	3,810	6,000	6,000	6,000	
A0141000	440901	IT Services Costs	3,642	3,828	4,212	4,212	
A0141000	450500	County Clerk Dues	225	500	500	500	
A0141000	450700	County Clerk Travel & Substnce	1,044	3,500	4,000	4,000	
A0141000	488000	County Clerk Pistol Supplies	0	0	0	0	
A0141000	490100	County Clerk Prof Services	104,580	80,000	45,000	45,000	
A0141000	490900	County Clerk Miscellaneous	306	800	800	800	
A0141000	493200	County Clerk Record Storage	600	2,000	2,000	2,000	
A0167000	440100	Central Postage	(337)	8,000	8,000	8,000	
TOTAL	County Clerk		(104,984)	(17,346)	19,215	33,338	

County Manager

Summary

Appointed by the County Board of Legislators, the County Manager directs the administrative and operational functions of Lewis County government and works in partnership with the Legislature to carry out strategic initiatives. The County Manager oversees day-to-day county operations, coordinates interdepartmental activities and projects, and represents the County in community and intergovernmental affairs.

Key responsibilities include advising the Legislature on policy and operations, providing support and leadership to department heads, facilitating meetings and addressing complex or unusual issues not covered by policy, as well as general administration of county projects. The County Manager also serves as the County Budget Officer, preparing and administering the County's \$65 million annual budget, developing long-range capital plans, and ensuring efficient, effective delivery of public services to the residents of Lewis County.

ACCOUNTS FOR:	County Manager		2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
1020	County Manager						
41	Personal Services						
A0102000	110100	Co Mgr Personal Services	177,024	193,540	200,682	200,682	
A0102000	110600	Co Mgr Employee Exp Taxable	29	100	0	0	
42	Fringe						
A0102000	801000	Co Mgr Retirement	23,932	32,408	34,530	34,530	
A0102000	803000	Co Mgr FICA	12,668	13,701	15,352	15,352	
A0102000	804000	Co Mgr Workers' Comp	1,767	1,645	1,044	1,044	
A0102000	806000	Co Mgr Health Insurance	27,691	44,685	51,688	51,688	
A0102000	807000	Co Mgr Dental Insurance	1,341	1,190	1,676	1,676	
43	Equipment						
A0102000	221701	IT Departmental Capital costs	0	2,400	0	0	
44	Contractual						
A0102000	440700	Supplies	0	1,000	500	500	
A0102000	440901	IT Services Costs	835	1,788	3,288	3,288	
A0102000	450100	Education & Training	0	2,000	0	0	
A0102000	450500	Co Mgr Dues/Subs/Sup/Bks	2,171	1,875	1,952	1,952	
A0102000	450700	Co Mgr Travel & Subsistence	2,774	3,000	3,000	3,000	
A0102000	490100	Professional Services	0	0	60,000	50,000	
A0102000	490900	Co Mgr Misc Expenses	13,659	25,000	25,000	25,000	
TOTAL	County Manager		263,891	324,332	398,712	398,712	

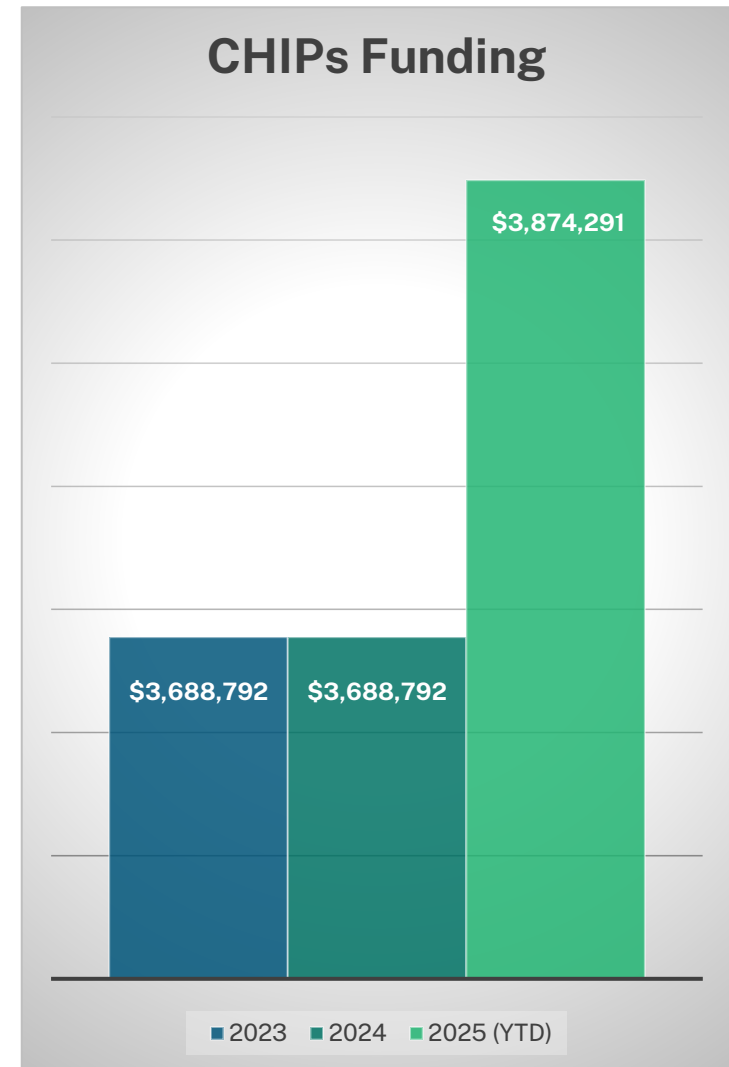
County Roads

Initiatives

- Continue to implement NovoGov Solutions - new asset management/job costing software to streamline labor & equipment reporting.
- Continue to explore and apply for federal and state grants/funding (BridgeNY, RwDSAP, WQIP, LGE).
- Continue to streamline equipment usage and maximize utilization, including monitoring such as Samsara.

Budgetary Issues

- Increases in personnel costs/fringe benefits.
- General economic inflation.



ACCOUNTS FOR:		County Road	2024	2025	2026	2026	2026
County Road			Actual	Orig Budget	Det Reqst	Tentative	Adopted
5010	County Road						
31	Local Sources						
D0501000	323020	CR Snow Removal Other Gov't	(108,531)	(85,000)	(100,000)	(100,000)	
D0501000	324012	Chemung Interest	(8,429)	0	0	0	
D0501000	324013	NYCLASS Interest	(5,766)	0	0	0	
D0501000	324015	MMK Interest	0	0	0	0	
D0501000	326501	CR Sales to Towns Etc	(49,673)	(48,000)	(48,000)	(48,000)	
D0501000	326550	CR Minor Sales	(2,472)	0	0	0	
D0501000	326800	CR Ins Recov/Comp Reimb	(8,406)	0	0	0	
D0501000	327700	CR Sand & Salt Receivables	(11,859)	(25,000)	(25,000)	(25,000)	
D0501000	328010	CR Interfund Rev/Cap Bridges	0	(4,701,005)	(4,901,406)	(4,901,406)	
33	State Sources						
D0501000	335011	CR CHIPS Capital	(3,030,621)	(3,688,793)	(3,874,291)	(3,874,291)	
D0501000	337850	CR Disaster Assistance State	(33,463)	0	0	0	
34	Federal Sources						
D0501000	347850	CR Disaster Assistance Federal	(301,169)	0	0	0	
39	Interfund Sources						
D0501000	350310	CR Transfer from General	(4,872,746)	0	0	0	
41	Personal Services						
D0501000	110100	CR Admin Personal Services	153,857	221,146	244,905	244,905	
D0511000	110100	CR Maint Personal Services	548,802	269,881	438,628	392,672	
D0511000	110200	CR Personal Service Temp Maint	136,153	71,934	128,525	128,525	
D0511000	110300	CR Overtime Maint	64,697	10,195	34,566	34,566	
D0512000	110100	CR Cap Improvement Regular Pay	12,198	215,905	109,657	109,657	
D0512000	110200	CR Cap Improvement Temp Pay	2,082	60,576	16,066	16,066	
D0512000	110300	CR Cap Improvement Overtime	1,681	20,390	12,345	12,345	
D0514200	110100	CR Snow Personal Services	437,307	539,763	493,456	493,456	
D0514200	110200	CR Personal Services Temp Snow	4,033	15,144	8,033	8,033	
D0514200	110300	CR Overtime Snow	155,395	168,218	197,520	197,520	
D0514200	110600	CR Snow Employee Exp Taxable	533	2,000	1,000	1,000	
D0550000	110100	CR Bridges Personal Services	40,420	53,976	54,828	54,828	
D0550000	110200	CR Personal Srvcs Temp Bridges	6,462	3,786	8,033	8,033	
D0550000	110300	CR Overtime Bridges	274	5,097	2,469	2,469	
42	Fringe						
D0501000	801000	CR Admin Retirement	177,765	245,984	262,217	256,519	
D0501000	803000	CR Admin FICA	113,069	117,650	133,801	130,285	
D0501000	804000	CR Admin Workers' Comp	62,903	70,556	60,592	58,891	
D0501000	805000	CR Admin Unemployment Ins	10,073	30,000	30,000	30,000	
D0501000	806000	CR Fringe Health Ins	201,081	302,772	264,771	282,652	

D0501000	807000	CR Fringe Dental Ins	12,717	14,596	13,972	15,046	
43	Equipment						
D0501000	221701	IT Departmental Capital costs	1,321	850	2,400	2,400	
D0501000	290900	CR Misc Equip	162,032	215,000	0	0	
44	Contractual						
D0501000	440100	CR Postage	262	500	500	500	
D0501000	440300	CR Printing	120	500	500	500	
D0501000	440700	CR Supplies	5,269	4,000	4,000	4,000	
D0501000	440901	IT Services Costs	15,412	15,840	15,864	15,864	
D0501000	450700	CR Travel & Subsistence	3,319	5,000	3,500	3,500	
D0501000	490100	CR Professional Services	17,506	27,000	27,000	27,000	
D0501000	490200	Professional Services Secondar	30,050	52,450	35,000	35,000	
D0501000	490900	CR Admin Miscellaneous Exp	42	0	0	0	
D0511000	485110	CR Maintenance Equipment	234,605	223,211	212,218	212,218	
D0511000	491020	CR Maintenace Pipe Orders	51,067	40,000	40,000	40,000	
D0511000	491030	CR Maintenance Safety Items	13,733	10,000	10,000	10,000	
D0511000	491040	CR Maintenance Road Items	154,204	130,000	130,000	130,000	
D0511000	494903	CR Maint All Type of Insurance	8,040	8,500	6,500	6,500	
D0514200	485142	CR Snow Equipment Expense	310,729	318,873	272,852	272,852	
D0514200	490120	CR Snow & Ice Agreements	1,254,833	1,381,919	1,371,438	1,371,438	
D0514200	490210	CR Snow Salt Purchase	40,178	80,000	80,000	80,000	
D0514200	490220	CR SnowDot Other Purchases	25,907	50,000	50,000	50,000	
D0514200	490230	Snow Road Sweeping	15,000	15,000	15,000	15,000	
D0514200	495142	CR Snow Material Other	0	0	0	0	
D0522290	495222	CR Sign Shop Supplies	38,378	50,000	50,000	50,000	
D0533390	495333	FEMA Material Expenses	284,187	0	0	0	
D0550000	491501	CR Bridge Inspections/Engineer	16,018	0	0	0	
D0550000	491520	CR Bridge Materials All	140,942	30,000	40,000	40,000	
45	Contractual Highway						
D0501000	495152	CR Striping	95,755	120,000	125,000	125,000	
D0512000	485120	CR Capital Improvement Equipme	54,382	63,774	90,951	90,951	
D0512000	495120	CR Capital Improvement Materia	2,996,842	3,113,148	3,645,273	3,645,273	
D0515000	495151	CR Surface Treatment	537,897	550,000	350,000	350,000	
D0550000	485500	CR Bridge Equipment Expense	21,963	31,887	30,317	30,317	
		TOTAL REVENUE - County Road	(8,433,135)	(8,547,798)	(8,948,697)	(8,948,697)	
		TOTAL EXPENSE - County Road	8,671,494	8,977,021	9,123,697	9,085,781	
		GRAND TOTAL - County Road	238,359	429,223	175,000	137,084	

ACCOUNTS FOR:	County Machinery		2024	2025	2026	2026	2026
Machinery			Actual	Orig Budget	Det Reqst	Tentative	Adopted
31	Local Sources						
DM513000	324012	Chemung Interest	(3,690)	0	0	0	
DM513000	324015	MMK Interest	(12,556)	0	0	0	
DM513000	326502	Machinery Fuel Sales	(278,614)	(350,000)	(350,000)	(350,000)	
DM513000	326650	Machinery Sale of Equipment	(284,331)	0	0	0	
DM513000	326800	Machinery Ins Recov/Comp Reimb	(16,109)	0	0	0	
DM513000	328015	Machinery Bridge Equip Income	(21,742)	(31,887)	(30,317)	(30,317)	
DM513000	328016	Machinery Maint Equip Income	(234,605)	(223,211)	(212,218)	(212,218)	
DM513000	328017	Machinery Snow Equip Income	(310,729)	(318,873)	(272,852)	(272,852)	
DM513000	328021	Capital Improvement Equipm	(54,382)	(63,774)	(90,951)	(90,951)	
39	Interfund Sources						
DM513000	350310	Machine Transfer from General	(598,000)	0	0	0	
41	Personal Services						
DM513000	110100	Machinery Personal Services	145,274	113,750	111,541	111,541	
DM513000	110300	Machinery Overtime	1,658	4,250	4,250	4,250	
42	Fringe						
DM513000	801000	Machine Retirement	23,827	18,787	18,409	18,409	
DM513000	803000	Machinery FICA	10,173	7,675	8,858	8,858	
DM513000	804000	Machinery Workers' Comp	1,095	1,156	602	602	
DM513000	806000	Machinery Fringe Health Ins	42,522	41,197	9,178	9,178	
DM513000	807000	Machinery Fringe Dental Ins	1,426	930	0	0	
43	Equipment						
DM513000	223300	Machinery Vehicles	1,046,261	0	0	0	
DM513000	223400	Machinery Vehicle Lease	101,166	0	0	0	
44	Contractual						
DM513000	440600	Machinery Tools	33,784	20,000	20,000	20,000	
DM513000	440700	Machinery Supplies for Shop	27,627	35,000	35,000	35,000	
DM513000	460500	Machine Shop Equipment Repairs	261	0	0	0	
DM513000	470100	Machinery Vehicle Repairs	165,212	150,000	150,000	150,000	
DM513000	470300	Machinery Vehicle Gas/Oil Exp	437,262	550,000	550,000	550,000	
DM513000	470500	Machinery Vehicle Ins/Reg	11,388	13,000	14,500	14,500	
DM513000	490300	Machine All Types of Insurance	31,110	32,000	34,000	34,000	
9710	Debt						
46	Principal in Debt						
DM971000	664100	Principal DM Bond	80,000	0	0	0	

47	Interest on Debt						
DM971000	764100	Interest DM Bond	4,861	0	0	0	
		TOTAL REVENUE - Machinery	(1,814,757)	(987,745)	(956,338)	(956,338)	
		TOTAL EXPENSE - Machinery	2,164,908	987,745	956,338	956,338	
		GRAND TOTAL - Machinery	350,151	0	0	0	

Debt

Summary

Lewis County, including Lewis County Health Systems, collectively holds \$52,171,556 of debt. When measured against the county's assets and community economic outlook, this represents approximately 26% of the County's Constitutional Debt limit. The County's credit rating remains in excellent condition.

ACCOUNTS FOR:	Debt	2024	2025	2026	2026	2026
General		Actual	Orig Budget	Det Reqst	Tentative	Adopted
9710	Debt					
33	State Sources					
A0971000	330002 Debt Sbsdy Court House Debt In	(81,556)	(80,000)	(70,000)	(70,000)	
46	Principal in Debt					
A0971000	663100 Debt Principal CH Bond	375,000	385,000	395,000	395,000	
A0971000	663300 Debt Principal 2022 Facilities	675,000	696,600	720,000	720,000	
47	Interest on Debt					
A0971000	799900 Debt Int CH Bond	188,400	177,000	164,000	164,000	
A0971000	799910 Debt Interest 2022 Facilities	592,315	570,027	547,050	547,050	
TOTAL	Debt	1,749,159	1,748,627	1,756,050	1,756,050	

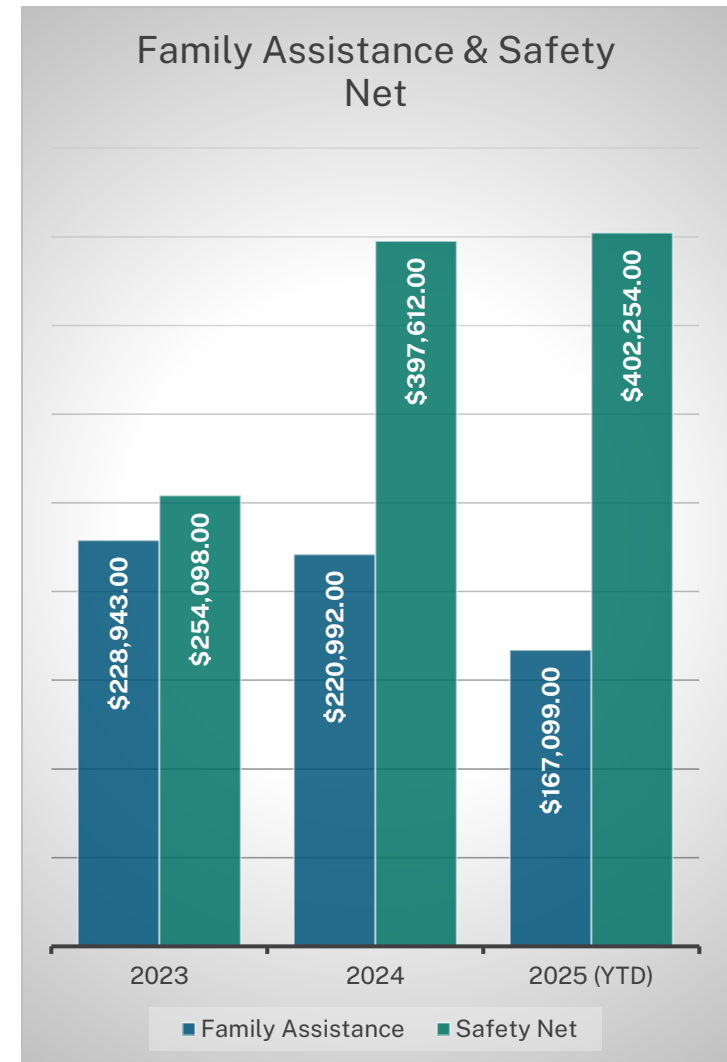
Department of Social Services

Initiatives

- Implement use of AI product EVA.
- Implement Safe and Together in CPS.
- Implement IES (Integrated Eligibility) systems as they become available.

Budgetary Issues

- Federal Budget Cuts in SNAP, TANF, MA and HEAP move emergency payments to local costs.
- Implementation of work rules require increased administration requirements.
- Flat Funding for Child Care Subsidies creates wait lists due to high demand.



ACCOUNTS FOR:	Department of Social Services		2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
6010	Department of Social Services						
31	Local Sources						
A0601000	318110	DSS Child Support Collection	(8,866)	(27,586)	(25,744)	(25,744)	
A0601000	318120	DSS Child Support Unit Fees	(13,260)	(10,000)	(10,000)	(10,000)	
A0601000	318450	DSS Home Studies Fee	0	(1,000)	(1,000)	(1,000)	
A0601000	318460	DSS Medical Assessments	0	5,000	5,000	5,000	
A0601000	318520	DSS Repay SNAP	(35,809)	(1,000)	(1,000)	(1,000)	
A0601000	318530	DSS Attorney Fees R-T-O	(88)	0	0	0	
A0601000	318800	DSS Recovery Fees	(4,413)	(2,000)	0	0	
A0601000	327052	Pratt Northam	0	0	(2,000)	(2,000)	
A0610100	318010	DSS Repay Medical Assistance	(145,183)	(157,000)	(157,000)	(157,000)	
A0610900	318090	DSS Repay TANF	(77,836)	(98,000)	(98,000)	(98,000)	
A0611900	318190	DSS Repay Foster Care	(43,141)	(45,000)	(45,000)	(45,000)	
A0614000	318400	DSS Repay Safety Net	(22,771)	(35,000)	(35,000)	(35,000)	
A0614200	318420	DSS Repay Emergency Aid Adults	(340)	(1,000)	(1,000)	(1,000)	
A0614800	318480	DSS Repay Burials	(4,243)	0	0	0	
A0616000	327048	Rental Supplement County share	0	(25,000)	(25,000)	(25,000)	
33	State Sources						
A0601000	336100	DSS State Admin	(688,484)	(1,091,724)	(975,538)	(975,538)	
A0601000	336610	DSS State Foster Care BG	0	(360,147)	(372,451)	(372,451)	
A0605500	336550	DSS State Day Care	(998,929)	(698,368)	(775,188)	(775,188)	
A0610100	336010	DSS State Medical Assistance	122,580	98,000	98,000	98,000	
A0610900	336090	DSS State TANF	8,977	0	0	0	
A0610900	336190	DSS State Foster Care	25,942	0	0	0	
A0611900	336190	DSS State Foster Care	(349,329)	(95,000)	(95,000)	(95,000)	
A0611900	336610	DSS State Foster Care BG	(29,390)	(71,020)	(107,285)	(107,285)	
A0614000	336400	DSS State Safety Net Assistanc	(237,152)	(212,350)	(219,132)	(219,132)	
A0614200	336420	DSS State Emergency Assistance	(16,281)	(5,000)	(5,000)	(5,000)	
A0615000	338203	Safe Harbor	0	(30,000)	(16,949)	(16,949)	
A0616000	336401	NYS Rental Supplement revenue	(77,106)	(100,000)	(100,000)	(100,000)	
34	Federal Sources						
A0601000	346100	DSS Fed Admin	(1,561,003)	(1,626,384)	(1,541,025)	(1,541,025)	
A0601000	346110	DSS Fed SNAP Admin	(788,637)	(610,850)	(595,893)	(595,893)	
A0610100	346010	DSS Fed Medical Assistance	97,787	59,000	59,000	59,000	
A0610900	346090	DSS Fed TANF	(175,297)	(305,604)	(287,779)	(287,779)	
A0610900	346150	DSS Fed FFFS	(512,117)	(1,148,939)	(1,003,498)	(1,003,498)	
A0610900	346190	DSS Fed FC-Child Welfare	11,775	0	0	0	
A0611900	346190	DSS Fed FC-Child Welfare	(201,865)	(160,722)	(190,194)	(190,194)	

A0611900	346610	DSS Fed IV-B FC Block Grant	0	(25,000)	(25,000)	(25,000)	
A0611900	346700	DSS Fed TitleXX	314,015	(25,000)	(25,000)	(25,000)	
A0612300	346090	DSS Fed TANF	0	(25,000)	(25,000)	(25,000)	
A0614000	346400	DSS Fed Safety Net Admin	(2,490)	(7,000)	(7,000)	(7,000)	
A0614100	346410	DSS FED HEAP	(533,050)	0	0	0	
41	Personal Services						
A0601000	110100	DSS Personal Services	3,234,892	3,582,042	3,398,288	3,366,264	
A0601000	110300	DSS Overtime	14,349	10,000	10,000	10,000	
A0601000	110400	DSS Contracted Items	9,156	20,000	20,000	20,000	
A0601000	110600	DSS Employee Exp Taxable	0	200	200	200	
A0612300	110100	DSS Juven Delinq Personal Svc	0	0	15,000	15,000	
A0638200	110100	Bridge to Emp Personal Service	27,390	0	0	0	
42	Fringe						
A0601000	801000	DSS Retirement	419,224	569,830	542,229	530,855	
A0601000	803000	DSS Administration FICA	228,942	257,635	262,279	260,579	
A0601000	804000	DSS Admin Workers' Comp	41,751	39,964	21,955	21,955	
A0601000	805000	DSS Admin Unemployment Ins	9,547	0	0	0	
A0601000	806000	DSS Health Insurance	718,911	980,888	814,424	719,241	
A0601000	807000	DSS Dental Insurance	36,861	43,516	37,421	32,710	
A0601000	890100	DSS Retiree Health Insurance	288,037	530,000	500,357	500,357	
A0610900	803000	DSS TANF FICA	5,149	0	0	0	
A0638200	803000	Bridge to Employ FICA	2,095	0	0	0	
43	Equipment						
A0601000	221700	DSS Computers	10,011	60,000	10,000	10,000	
A0601000	223400	DSS Vehicle Lease	35,517	36,000	46,577	46,577	
44	Contractual						
A0601000	430100	DSS Telephone	8,851	10,200	17,400	17,400	
A0601000	436600	DSS Paternity Test	204	1,000	1,000	1,000	
A0601000	440100	DSS Postage	15,506	20,000	30,000	30,000	
A0601000	440500	DSS Copier	5,017	0	0	0	
A0601000	440700	DSS Supplies	24,059	45,000	45,000	45,000	
A0601000	440901	IT Services Costs	15,406	25,374	21,183	21,183	
A0601000	450100	DSS Educ/Training	8,353	30,000	30,000	30,000	
A0601000	450500	DSS Dues/Subscriptions	3,660	11,000	8,000	8,000	
A0601000	450700	DSS Travel and Subsistence	13,376	25,000	25,000	25,000	
A0601000	470100	DSS Vehicle Repairs	773	5,700	6,000	6,000	
A0601000	470300	DSS Vehicle Gas & Oil	7,589	15,000	17,000	17,000	
A0601000	480300	DSS Building Rent -MLR	200,880	290,728	369,900	369,900	
A0601000	490100	DSS Professional Services	514,751	701,234	777,113	777,113	

A0601000	490101	DSS Medical Exp Paid Local	0	10,000	10,000	10,000	
A0601000	490300	DSS All Types Insurance	26,636	39,600	43,560	43,560	
A0601000	490800	DSS Local Share Cost	5,304	30,000	30,000	30,000	
A0601000	490900	DSS Misc. Expense	17,000	19,000	50,000	59,000	
A0605500	499900	DSS Daycare	631,110	698,368	775,188	775,188	
A0607000	499900	DSS Title XX	102,535	171,223	171,223	171,223	
A0610100	499900	DSS Medical Assistance	874	2,000	2,000	2,000	
A0610200	461300	DSS MMIS IGT	9,877,132	3,000,000	3,200,000	4,500,000	
A0610200	499900	DSS MMIS	5,111,032	5,203,748	5,203,748	5,203,748	
A0610900	460900	DSS Non-Res DV	80,192	98,000	98,000	98,000	
A0610900	461000	DSS TANF-Foster Care	30,130	275,000	350,000	350,000	
A0610900	461100	DSS TANF FFFS Service Plan	30,411	95,172	107,176	107,176	
A0610900	461200	DSS TANF FFFS Non-Recurrent	0	17,908	18,119	18,119	
A0610900	499000	DSS TANF	287,445	300,000	400,000	400,000	
A0611900	499900	DSS Foster Care	950,187	950,000	950,000	950,000	
A0612300	499900	DSS Juvenile Delinquents	0	10,000	10,000	10,000	
A0614000	499900	DSS Safety Net Assistance	365,650	320,000	562,900	562,900	
A0614100	499900	DSS HEAP	(79,060)	0	0	0	
A0614200	499900	DSS Emergency Aid to Adults	32,639	50,000	50,000	50,000	
A0614800	499900	DSS Burials	18,191	77,000	85,000	85,000	
A0615000	453000	Safe Harbor	48,467	30,000	16,949	16,949	
A0616000	490900	Miscellaneous	7,210	25,000	25,000	25,000	
A0616000	499900	Expenditures	77,303	100,000	100,000	100,000	
A0638200	499900	Bridge to Employ Expenditure	0	30,000	0	0	
A0638250	499900	Post Grad Program Expenditures	19,860	0	0	0	
TOTAL	Department of Social Services		17,594,500	12,023,636	12,679,513	13,843,521	

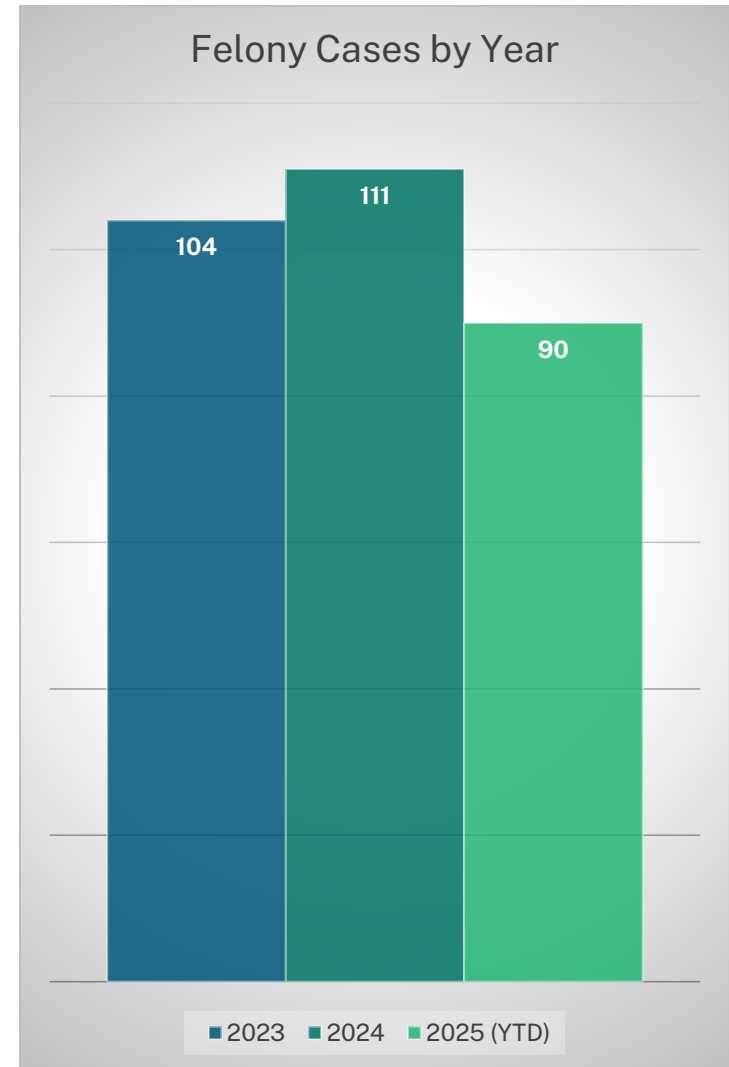
District Attorney

Initiatives

- Hire a part-time Assistant District Attorney and an Investigator.

Budgetary Issues

- Felony arrests have risen each year since 2023, so hopefully the increase can be managed at the current staffing level if an additional part-time attorney can't be obtained.



ACCOUNTS FOR:	District Attorney		2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
1165	District Attorney						
31	Local Sources						
A0116500	326101	DA Traffic Diversion	(1,075)	0	0	0	
A0116500	326260	DA Forfeiture of Crime Prcds	(1,189)	0	0	0	
33	State Sources						
A0116500	330300	DA Salary Assistance	(72,189)	(72,189)	(72,189)	(72,189)	
A0116500	330301	DA Aid to Prosecution	(60,000)	(60,000)	(60,000)	(100,000)	
A0116500	330302	DA NYS Discovery	0	(58,206)	(58,206)	(100,000)	
41	Personal Services						
A0116500	110100	DA Personal Services	470,720	556,900	575,000	590,612	
A0116500	110600	DA Employee Exp Taxable	0	0	0	0	
42	Fringe						
A0116500	801000	DA Retirement	68,907	80,137	86,800	97,035	
A0116500	803000	DA FICA	33,447	42,073	43,952	45,182	
A0116500	804000	DA Workers' Comp	7,769	7,822	4,675	4,836	
A0116500	806000	DA Health Insurance	42,323	49,536	48,460	48,460	
A0116500	807000	DA Dental Insurance	1,932	1,556	2,434	2,434	
43	Equipment						
A0116500	221700	DA Computers	(806)	0	0	0	
A0116500	221701	IT Departmental Capital costs	3,778	4,250	4,250	4,250	
A0116500	223300	DA Vehicles	25,000	0	0	0	
44	Contractual						
A0116500	440100	DA Postage	350	0	250	250	
A0116500	440700	DA Supplies	3,728	3,500	3,500	3,500	
A0116500	440901	IT Services Costs	3,695	4,248	2,500	2,500	
A0116500	450500	DA Dues/Subs/Sup/Bks	13,138	20,000	20,000	20,000	
A0116500	450700	DA Travel & Subsistence	6,488	6,100	5,500	5,500	
A0116500	470100	DA Drug Task Force Vehicle Rep	1,962	5,000	5,000	5,000	
A0116500	489100	Drug Task Force	4,000	12,000	12,000	0	
A0116500	490100	DA Professional Services	136,891	60,000	50,000	50,000	
A0116500	493600	DA Prosecution Fund	(601)	15,000	15,000	15,000	
TOTAL	District Attorney		688,270	677,727	688,926	622,370	

ACCOUNTS FOR:	Coroner		2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
1185	Coroner						
41	Personal Services						
A0118500	110100	Coroner Personal Services	0	0	0	0	
42	Fringe						
A0118500	801000	Coroner Retirement	1,073	0	0	0	
A0118500	803000	Coroner FICA	0	0	0	0	
A0118500	804000	Coroner Workers' Comp	212	0	0	0	
44	Contractual						
A0118500	440700	Coroner Supplies	(250)	1,500	1,000	1,000	
A0118500	450500	Coroner Dues/Subs/Sup/Bks	340	750	750	750	
A0118500	450600	Coroner Transp for Deceased	120,818	60,000	45,000	45,000	
A0118500	490100	Coroner Professional Services	67,964	70,000	50,000	50,000	
A0118500	490200	Coroner Contract Med/Forn Inv	2,000	2,500	3,000	3,000	
TOTAL	Coroner		192,158	134,750	99,750	99,750	

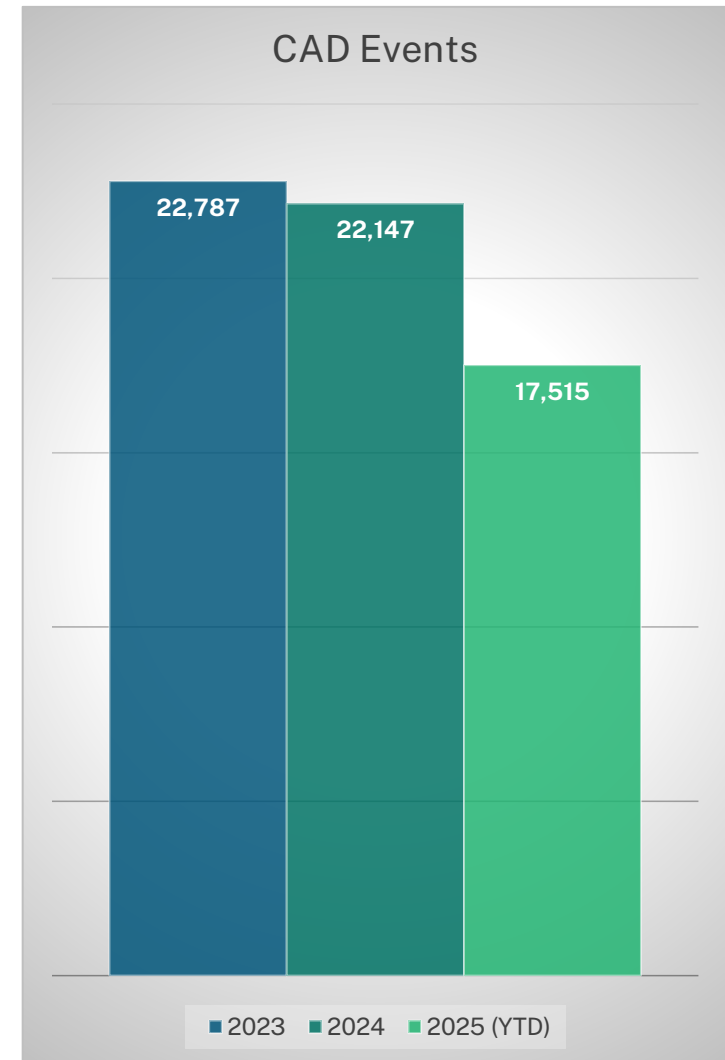
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E911

Initiatives

- Hire and train more dispatcher/corrections officers to fill vacant positions.
- Continue to update equipment on the 5-year plan.
- Community outreach to attract more new-hire candidates.

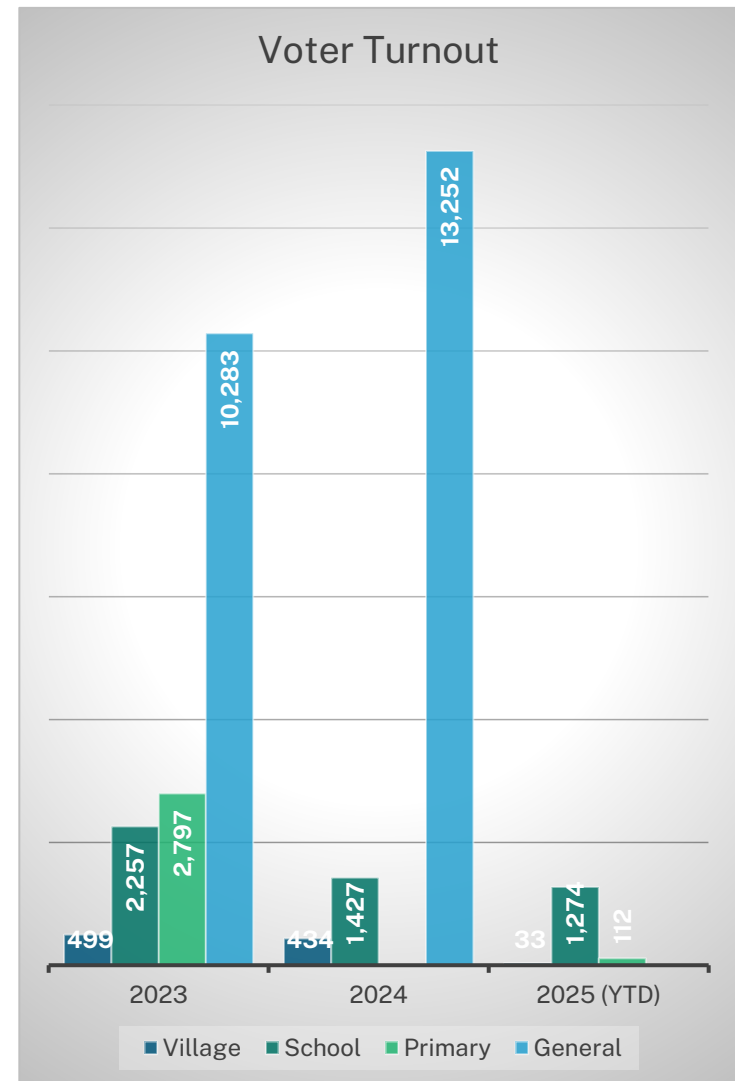


ACCOUNTS FOR:	E911		2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
3020	E911						
31	Local Sources						
A0302000	311400	E911 Phone Surchg	(114,882)	(120,000)	(120,000)	(120,000)	
A0302000	324110	Radio Tower Lease Revenue	(13,200)	0	0	0	
33	State Sources						
A0302000	331400	E911 PSAP Grant	(229,558)	(150,000)	(150,000)	(150,000)	
A0302000	331805	E911 Radio Gr 20-21 State Rev	(101,753)	0	0	0	
A0302000	331806	E911 Radio Gr 22-23 State Rev	(878,938)	0	0	0	
A0302000	331807	E911 Radio Gr 23-24 State Rev	0	(665,538)	(450,000)	(450,000)	
A0302000	331808	E911 Radio Gr 24-25 NYS Revenu	0	0	(665,538)	(665,538)	
43	Equipment						
A0302000	290800	E911 PSAP Grant - Equip	(4,133)	150,000	150,000	150,000	
A0302000	290900	E911 Misc Equipment	64,989	133,600	96,400	96,400	
A0302000	291806	E911 Radio Gr 22-23 Equipment	129,707	0	0	0	
A0302000	291807	E911 Radio Grant 23-24 Equip	0	200,000	200,000	200,000	
A0302000	291808	E911 Radio Grant 24-25 Equip	0	0	365,538	365,538	
44	Contractual						
A0302000	430100	E911 Telephone	3,022	5,000	5,000	5,000	
A0302000	430300	E911 Electric/Towers	8,472	18,000	15,000	15,000	
A0302000	440700	E911 Supplies	219	300	500	500	
A0302000	450100	E911 Education/Training	40	1,500	2,000	2,000	
A0302000	450500	E911 Dues	75	600	600	600	
A0302000	450700	E911 Travel & Subsistence	642	500	500	500	
A0302000	461806	E911 Radio Gr 22-23 Repairs	37,877	0	0	0	
A0302000	461807	E911 Radio Grant 23-24 Repairs	0	165,538	100,000	100,000	
A0302000	461808	E911 Radio Gr 24-25 Repairs	0	0	150,000	150,000	
A0302000	490900	E911 Misc Exp	48	500	500	500	
A0302000	496806	E911 Radio Gr 22-23 Prof Servi	231,561	0	0	0	
A0302000	496807	E911 Radio Grant 23-24 Prof Se	0	300,000	150,000	150,000	
A0302000	496808	E911 Radio Gr 24-25 Prof Serv	0	0	150,000	150,000	
TOTAL	E911		(865,812)	40,000	500	500	

Elections Board

Initiatives

- Recruit new poll workers to fill vacancies left by recent retirements.
- Bring on temporary staff to support operations during peak election periods.
- Invest our grant funding in strengthening our office operations and enhancing security infrastructure.



ACCOUNTS FOR:	Elections		2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
1450	Elections						
31	Local Sources						
A0145000	312900	Election Fees	(8,158)	(10,500)	(9,000)	(9,000)	
33	State Sources						
A0145000	330005	Elections State Aid	(68,063)	(34,000)	(64,052)	(64,052)	
41	Personal Services						
A0145000	110100	Elections Personal Services	198,597	204,880	213,391	213,391	
A0145000	110200	Elections Temp Help	168,340	122,450	142,500	142,500	
42	Fringe						
A0145000	801000	Elections Retirement	26,147	36,554	38,882	38,882	
A0145000	803000	Elections FICA	20,568	16,982	19,384	19,384	
A0145000	804000	Elections Workers' Comp	4,474	2,081	1,318	1,318	
A0145000	805000	Elections Unemployment Ins	0	0	0	0	
A0145000	806000	Elections Health Insurance	52,703	67,113	39,865	39,865	
A0145000	807000	Elections Dental Insurance	3,020	3,193	2,749	2,749	
43	Equipment						
A0145000	221701	IT Departmental Capital costs	790	850	1,100	1,100	
A0145100	221100	ELC Voting Machines	45,900	51,000	43,500	43,500	
44	Contractual						
A0145000	430100	Elections Telephone	(1)	0	0	0	
A0145000	440100	Elections Postage	14,280	14,500	11,500	11,500	
A0145000	440300	Elections Printing	9,992	8,000	6,500	6,500	
A0145000	440700	Elections Supplies	24,580	6,000	4,500	4,500	
A0145000	440901	IT Services Costs	2,541	3,150	3,600	3,600	
A0145000	450000	Elections Gen Primary Reg	49,348	42,000	42,000	42,000	
A0145000	450700	Elections Travel & Subsistence	7,189	9,700	6,500	6,500	
A0145000	480300	Elections Rent/Utilities	4,661	0	0	0	
A0145000	490100	Elections Inspectors	(373)	0	0	0	
A0145000	490700	Elections Legal Notices/Adv	92	450	250	250	
A0145000	490900	Elections Misc Expenses	2,594	35,200	850	850	
A0145100	450100	Training	(40)	0	0	0	
TOTAL	Elections		559,181	579,603	505,338	505,338	

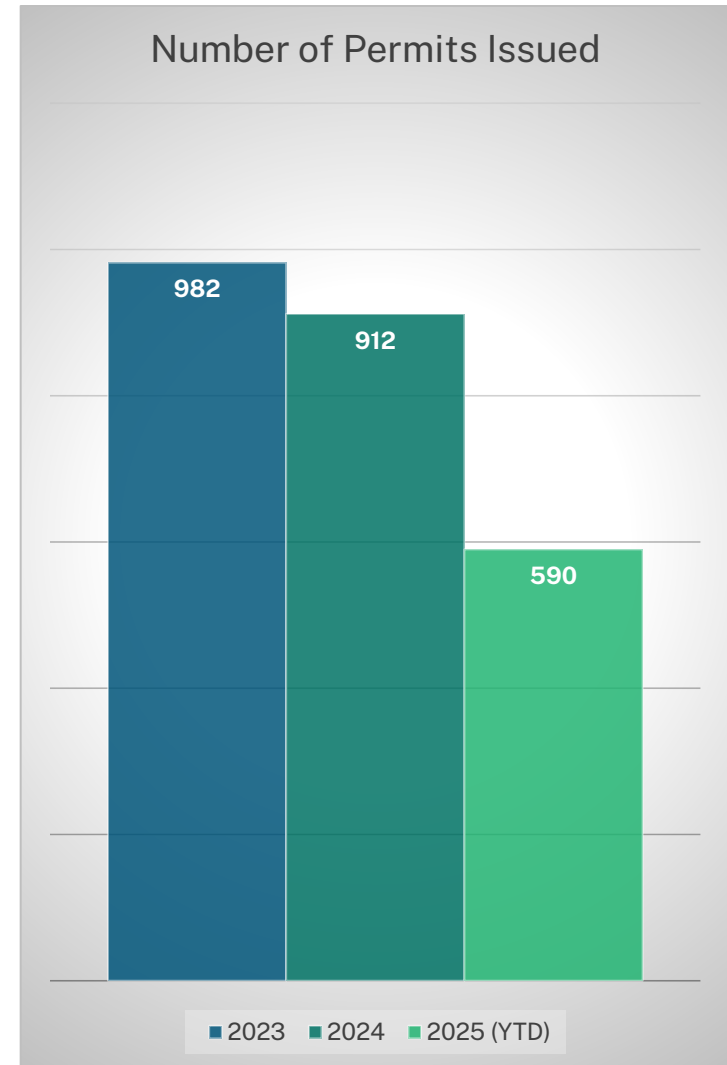
Fire & Building Codes

Initiatives

- Maximize efficiency and organization department wide.
- Keep properties and structures weatherized and in use to extend the life of them.
- Interpret and enforce new codes adopted by NYS.
- Hire new officer to fill open position.

Budgetary Issues

The number of permits issued through August is down from the past two years, but the complexity of these permits is growing, with continuously tightening building codes and zoning regs. The updated building code, effective December 31, 2025, is going to further the complexities and we will certainly feel the impact. Additionally, NYS has put into law new regs for short term rentals that will add much responsibility to this department. Although we will maximize efficiency as much as possible, it is impossible not to feel the effects of the added workloads, especially if a new hire is limited to a training role until fully certified by NYS for code enforcement.

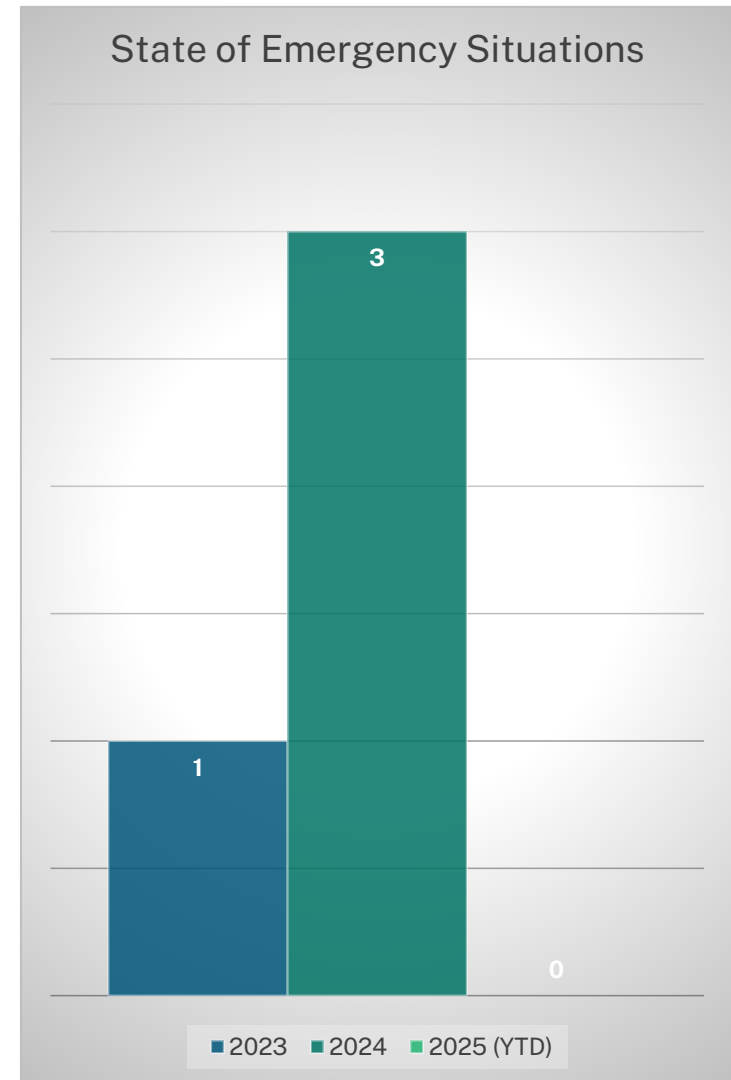


ACCOUNTS FOR:	Fire & Building Codes Management		2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
3620	Fire & Building Codes						
31	Local Sources						
A0362000	325910	Fire Code-Bldg Permits	(124,195)	(102,000)	(110,000)	(110,000)	
41	Personal Services						
A0362000	110100	Codes Personal Services	330,002	347,787	380,160	384,808	
42	Fringe						
A0362000	801000	Codes Retirement	39,625	48,329	52,217	52,217	
A0362000	803000	Codes FICA	23,206	24,526	29,081	29,081	
A0362000	804000	Codes Workers' Comp	4,214	5,758	3,583	3,630	
A0362000	806000	Codes Health Insurance	76,029	85,882	93,273	93,273	
A0362000	807000	Codes Dental Insurance	1,869	1,038	1,012	1,012	
43	Equipment						
A0362000	221701	IT Departmental Capital costs	2,098	2,000	3,800	3,800	
A0362000	223400	Codes Vehicle Lease	9,888	9,900	10,346	10,346	
44	Contractual						
A0362000	440100	Codes Postage	2,842	4,500	2,500	2,500	
A0362000	440700	Codes Supplies	1,111	1,500	1,000	1,000	
A0362000	440901	IT Services Costs	28,087	30,937	36,986	36,986	
A0362000	450100	Codes Education/Training	2,942	4,000	4,000	4,000	
A0362000	450700	Codes Travel	440	500	500	500	
A0362000	470100	Codes Vehicle Repairs	938	300	500	500	
A0362000	470300	Codes Vehicle Exp-Gas/Oil	2,159	3,000	3,500	3,500	
A0362000	499900	Codes Misc Expenditures	0	400	0	0	
TOTAL	Fire & Building Codes		401,254	468,357	512,458	517,153	

Fire & Emergency Management

Initiatives

- Continue collaboration with Jefferson County for Hazmat grant funding. Utilization of shared grant.
- Continue to use EMPG (Emergency Management Performance Grant) used to support Emergency Management salaries easing local tax burden.
- Use of SHSP funding to support equipment for the EM office. This grant offsets budget and allows purchase of equipment needed for EM office and Law Enforcement.



ACCOUNTS FOR:	Emergency Management		2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
4541	Emergency Management						
33	State Sources						
A0454100	333050	LEPC Grant	0	(14,140)	(14,000)	(14,000)	
A0454100	343702	FY23 SHSP Revenue	(35,681)	0	0	0	
A0454100	343703	FY24 SHSP Revenue	0	(47,000)	(46,946)	(46,946)	
34	Federal Sources						
A0454100	343050	Emerg Mgmt EMPG CFDA 83.503	(14,358)	(15,000)	(15,000)	(15,000)	
A0454100	343066	Hazard Material Grant Revenue	(12,492)	(12,500)	(12,500)	(12,500)	
41	Personal Services						
A0454100	110100	Emgy Mngt Personal Services	128,164	133,566	138,829	138,829	
42	Fringe						
A0454100	801000	Emgy Mngt Retirement	12,935	16,829	17,215	17,215	
A0454100	803000	Emergency Management FICA	8,855	9,204	10,620	10,620	
A0454100	804000	Emgy Mngt Workers' Comp	1,689	1,135	712	712	
A0454100	806000	Emgy Mngt Health Insurance	35,384	41,197	27,047	27,047	
A0454100	807000	Emgy Mngt Dental Insurance	1,151	1,190	1,012	1,012	
43	Equipment						
A0454100	221701	IT Departmental Capital costs	1,000	1,000	4,000	4,000	
A0454100	223300	Vehicles	0	0	0	0	
A0454100	291500	Hazard Mat Equipment	0	12,500	12,500	12,500	
A0454100	291700	FY22 SHSP Equipment	14,881	0	0	0	
A0454100	291702	FY23 SHSP Equipment	28,456	0	0	0	
44	Contractual						
A0454100	291703	FY24 SHSP Equipment	0	44,000	46,946	46,946	
A0454100	416000	Deputy Fire Coordinators	1,365	1,000	1,000	1,000	
A0454100	416100	Haz Mat Decon Unit	489	2,500	2,500	2,500	
A0454100	430100	Emgy Mngt Telephone	3,205	4,500	4,500	4,500	
A0454100	440700	Emgy Mngt Supplies	0	1,000	1,000	1,000	
A0454100	440800	LEPC Grant Expense	506	14,140	14,000	14,000	
A0454100	440901	IT Services Costs	2,024	2,750	4,848	4,848	
A0454100	450100	Emgy Mngt Education/Training	1,004	2,800	2,800	2,800	
A0454100	450500	Dues/Subscriptions	275	350	350	350	
A0454100	450700	Emgy Mngt Travel & Subsistence	601	800	1,200	1,200	
A0454100	470100	Emgy Mngt Vehicle Repairs	1,803	3,500	3,500	3,500	
A0454100	470300	Emgy Mngt Vehicle Gas	4,265	4,500	4,500	4,500	
A0454100	488900	Fire Investigators	106	500	500	500	

A0454100	490100	Deputy EMS Coordinator Materia	660	1,000	1,000	1,000	
A0454100	490900	Emgy Mngt Misc Exp	61,082	9,000	9,000	9,000	
A0454100	493500	Fire Training Tower	1,721	3,000	4,000	4,000	
A0454100	499703	FY24 SHSP Maintenance Exp	0	3,051	0	0	
TOTAL	Emergency Management		249,089	226,372	225,133	225,133	

ACCOUNTS FOR:		Fire Management	2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
3410	Fire Management						
33	State Sources						
A0341000	333050	Fire Mngt LEPC	(506)	0	0	0	
44	Contractual						
A0341000	416000	Deputy Fire Coordinators	(1,000)	0	0	0	
A0341000	430100	Fire Mngt Telephone	(26)	0	0	0	
A0341000	490900	Fire Mngt Misc Exp	(85)	0	0	0	
TOTAL	Fire Management		(1,617)	0	0	0	

Fringe Benefits

This information represents additional costs estimated for benefits that are not directly associated with one specific county department.

ACCOUNTS FOR:	Fringe		2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
9000	Fringe						
42	Fringe						
A0904000	804000	Workers' Comp WC	1,168	0	0	0	
A0906000	806000	Health Insurance	0	0	200,000	200,000	
A0906000	806100	Retiree Health	987,252	1,450,000	1,420,000	1,420,000	
TOTAL	Fringe		988,420	1,450,000	1,620,000	1,620,000	

Health & Dental Insurance

This information reflects the self-insured fund for health and dental insurance that is provided for active employees and retirees for both the county and hospital.

ACCOUNTS FOR:			2024	2025	2026	2026	2026
Internal Service Fund			Actual	Orig Budget	Det Reqst	Tentative	Adopted
1700	Health & Dental Insurance						
31	Local Sources						
M0170000	324015	MMK Interest	0	0	(20,000)	(20,000)	
M0170000	326800	Insurance Recoveries	(1,438,677)	(1,100,000)	(950,000)	(950,000)	
M0170000	326801	Insurance Retiree Drug Subsidy	(152,015)	(80,000)	(70,000)	(70,000)	
M0170000	326802	Insurance Stop Loss Recovery	(1,385,562)	(600,000)	(600,000)	(600,000)	
M0170000	327010	Ins Refund of Prior Years Exp	(2,182,560)	0	0	0	
M0170000	327090	Insur Employee Contr-County	(969,114)	(1,037,400)	(1,062,100)	(1,062,100)	
M0170000	327091	Insurance Employee Contr-Hosp	(2,003,665)	(2,150,100)	(2,198,300)	(2,198,300)	
M0170000	327092	Insurance Self Pay & Retiree	(610,863)	(710,000)	(683,000)	(683,000)	
M0170000	327093	Ins Employee Contr-County Den	(139,665)	(216,000)	(144,000)	(144,000)	
M0170000	327094	Ins Employee Contr-Hosp Den	(102,983)	(96,000)	(96,000)	(96,000)	
M0170000	328011	Insurance Trans from Hospital	(7,682,923)	(8,636,000)	(9,025,000)	(9,025,000)	
M0170000	328012	Insurance Trans from County	(4,266,783)	(4,600,000)	(5,288,000)	(5,288,000)	
M0170000	328013	Ins Emplr Share County Dental	(71,202)	(78,000)	(72,000)	(72,000)	
M0170000	328014	Ins Employer Share Hosp Dental	(241,021)	(252,000)	(246,000)	(246,000)	
42	Fringe						
M0906000	880000	Ins County HSA Contribution	46,150	100,000	50,000	50,000	
M0906000	880100	Ins Hospital HSA Contribution	27,500	20,000	40,000	40,000	
M0906000	886200	Insurance Weekly Claims County	6,117,568	4,850,000	5,034,400	5,034,400	
M0906000	886300	Insur Weekly Claims Hospital	10,347,930	8,900,000	9,700,000	9,700,000	
M0906000	887300	Gym Membership County	3,901	4,000	6,000	6,000	
M0906000	887400	Gym Membership Hospital	2,291	3,000	4,000	4,000	
M0907000	887000	Ins Dental Expense County	212,636	285,000	220,000	220,000	
M0907000	887200	Ins Dental Expense Hospital	342,105	424,500	360,000	360,000	
44	Contractual						
M0171100	492100	Insurance Consulting Fees	75,880	140,000	120,000	120,000	
M0171100	492200	Ins County & Retirees Admin	135,418	169,000	144,000	144,000	
M0171100	494200	Insurance Hospital Admin	245,738	265,000	240,000	240,000	
M0172200	492200	Ins County & Retiree Stop Loss	434,683	570,000	480,000	480,000	
M0172200	494200	Insurance Hospital Stop Loss	790,570	990,000	836,000	836,000	
M0173300	492200	Insurance County ACA Fees	1,766	2,000	2,000	2,000	
M0173300	494200	Insurance Hospital ACA Fees	2,720	3,000	3,000	3,000	
M0174400	492200	Insurance County Reinsurance	122,348	110,000	100,000	100,000	
M0175500	492200	Health Plan Premiums UHC Cty	639,650	1,150,000	1,245,000	1,245,000	
M0175500	494200	Health Plan Premiums UHC Hosp	727,375	1,570,000	1,870,000	1,870,000	
		TOTAL REVENUE	(21,247,035)	(19,555,500)	(20,454,400)	(20,454,400)	
		TOTAL EXPENSE	20,276,230	19,555,500	20,454,400	20,454,400	
		GRAND TOTAL	(970,805)	0	0	0	

Hospital

Summary

Additional details can be found in the official Lewis County Health System operating budget.

ACCOUNTS FOR:			2024	2025	2026	2026	2026
Hospital			Actual	Orig Budget	Det Reqst	Tentative	Adopted
4510	Hospital						
31	Local Sources						
E0451000	316350	Hospital Revenue	(69,661,700)	(81,892,600)	(87,840,000)	(87,840,000)	
E0451000	316500	Hospital Nursing Home Revenue	(22,412,325)	(22,437,825)	(22,784,640)	(22,784,640)	
E0451000	324010	Hospital Interest & Earnings	(1,131,300)	(1,421,300)	(1,421,300)	(1,421,300)	
41	Personal Services						
E0451000	110100	Hospital Personal Services	40,073,100	43,800,400	46,138,500	46,138,500	
42	Fringe						
E0451000	801000	Hospital Retirement	4,000,000	5,600,000	6,500,000	6,500,000	
E0451000	803000	Hospital FICA	3,102,400	3,253,150	3,400,000	3,400,000	
E0451000	804000	Hospital Workers' Comp	600,000	353,800	372,000	372,000	
E0451000	805000	Hospital Unemployment Ins	24,000	12,000	12,000	12,000	
E0451000	806000	Hospital Health Insurance	7,800,000	10,000,000	9,600,000	9,600,000	
E0451000	807000	Hospital Dental Insurance	240,000	250,000	240,000	240,000	
43	Equipment						
E0451000	290900	Hospital Misc Equipment	3,500,000	4,000,000	3,500,000	3,500,000	
44	Contractual						
E0451000	499900	Hospital Expenditures	31,622,575	36,240,575	40,030,984	40,030,984	
46	Principal in Debt						
E0971000	664000	2022 Project Bond	1,200,000	1,238,400	1,280,000	1,280,000	
47	Interest on Debt						
E0971000	764000	2022 Project Bond Int	1,043,250	1,003,400	972,456	972,456	
TOTAL REVENUE			(93,205,325)	(105,751,725)	(112,045,940)	(112,045,940)	
TOTAL EXPENSE			93,205,325	105,751,725	112,045,940	112,045,940	
GRAND TOTAL			0	0	0	0	

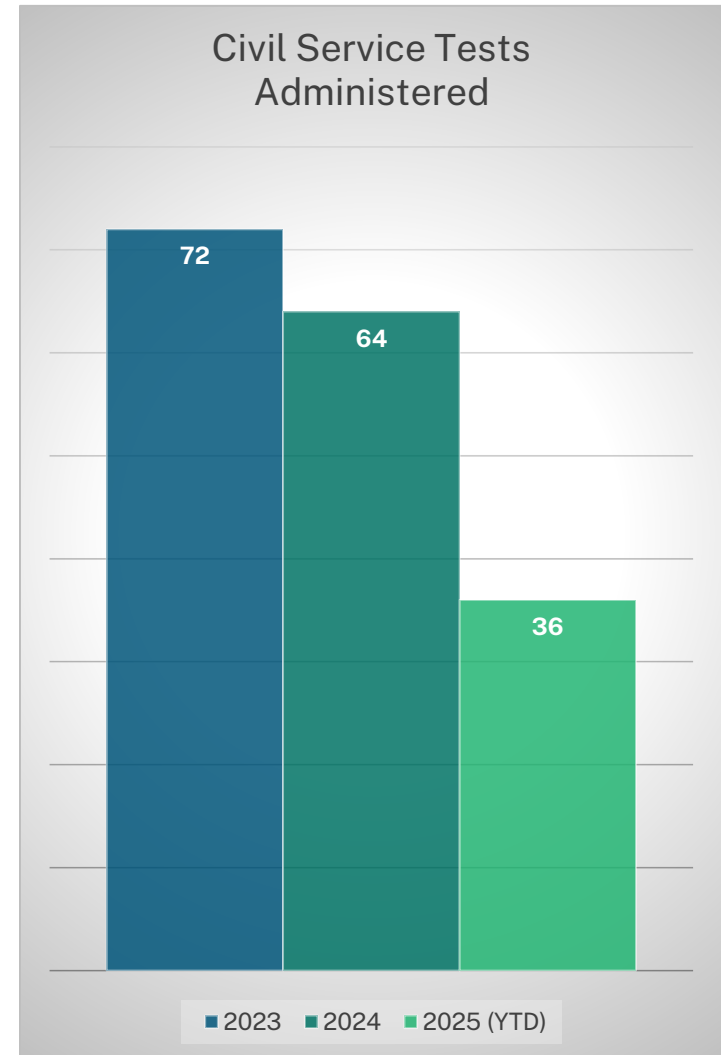
Human Resources

Initiatives

- Conduct review of, and update, Exempt Compensation Plan and complete collective bargaining negotiations with CSEA Sheriff and General Units working toward equity, competitiveness, and alignment through the organization.
- Full utilization and optimization of NEOGOV platforms, establishing efficiency, accuracy, and consistency in personnel management processes.
- Participate in State Civil Service Reform work groups to represent the small county perspective and prepare for potential policy and procedural changes.

Budgetary Issues

- The HR team will play an active role in evaluating and implementing health insurance and wellness initiatives aimed at controlling plan costs and mitigate the impact of rising healthcare costs for both the employees and the organization.



ACCOUNTS FOR:		Human Resources	2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
1431	Human Resources						
31	Local Sources						
A0143100	312600	Civil Service Fees	(1,364)	(4,000)	(2,000)	(2,000)	
41	Personal Services						
A0143100	110100	HR Personal Services	288,143	281,979	292,098	292,098	
42	Fringe						
A0143100	801000	HR Retirement	27,094	39,385	40,533	40,533	
A0143100	803000	HR FICA	20,267	20,110	22,346	22,346	
A0143100	804000	HR Workers' Comp	3,300	2,397	1,519	1,519	
A0143100	806000	HR Health Insurance	48,452	54,171	82,387	82,387	
A0143100	807000	HR Dental Insurance	2,645	2,746	2,688	2,688	
43	Equipment						
A0143100	221701	IT Departmental Capital costs	2,148	2,150	1,750	1,750	
44	Contractual						
A0143100	419800	Employee Appreciation	0	0	6,000	6,000	
A0143100	440100	HR Postage	2,078	1,250	1,250	1,250	
A0143100	440300	HR Printing	0	800	800	800	
A0143100	440700	HR Supplies	10,871	15,000	2,500	2,500	
A0143100	440901	IT Services Costs	62,658	2,820	3,588	3,588	
A0143100	450500	HR Dues/Subscriptions	1,612	1,000	2,000	2,000	
A0143100	450700	HR Travel	646	2,000	2,000	2,000	
A0143100	481500	HR Wellness	4,187	10,000	5,000	5,000	
A0143100	490100	HR Professional Services	32,786	114,800	110,000	110,000	
A0143100	490200	HR Legal	6,190	40,000	30,000	30,000	
A0143100	490700	HR Advertising	3,135	5,000	5,000	5,000	
A0143100	495000	HR Backgrounds & Physicals	20,334	25,000	20,000	20,000	
TOTAL	Human Resources		535,182	616,608	629,459	629,459	

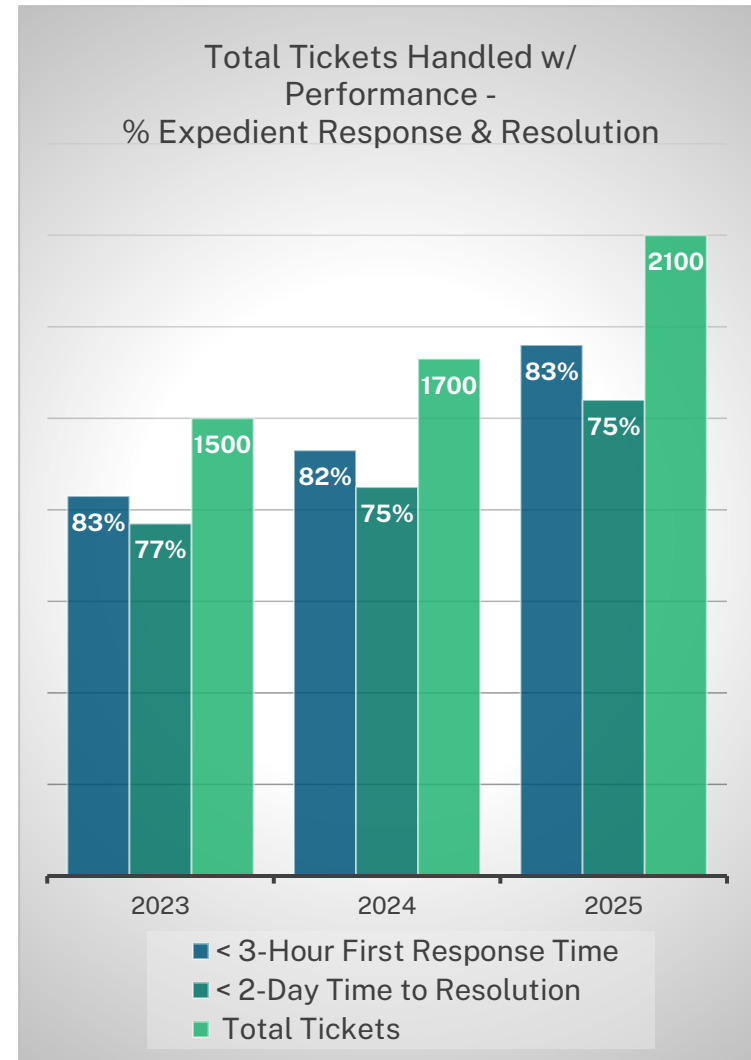
Information Technology

Initiatives

- Establish Cyber Risk Governance Committee to include internal, hospital, and external technology professionals.
- Mature Information Technology department processes and procedures.
- Upskill IT and other department employees in software and AI tooling and administration.

Budgetary Issues

- Lewis County continues to centralize and operationalize key technology software and hardware purchases. This has led to individual line items like “Services” significantly increasing over the past few years. Some of these increases can be attributed to new technology, but some increases are simply a reallocation of expenses that were in other departments’ lines in past budgets. Cybersecurity and an increased appetite from county departments for data visualization and AI/automation technology are causing the overall budget to increase at a greater pace (percentage-wise) than the overall county budget. Further investment is required to research and develop new use cases and solutions for AI – including additional training.



ACCOUNTS FOR:	Information Technology		2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
1680	Information Technology						
31	Local Sources						
A0168000	319701	IT Revenue Department Capital	(41,386)	(48,000)	(48,000)	(48,000)	
A0168000	319901	IT Revenue Department Services	(173,690)	(200,000)	(220,000)	(220,000)	
33	State Sources						
A0168000	331851	IT Cyber State Revenue	0	(50,000)	(50,000)	(50,000)	
41	Personal Services						
A0168000	110100	IT Personal Services	328,016	330,947	345,000	347,125	
A0168000	110300	Overtime	760	3,000	3,000	3,000	
42	Fringe						
A0168000	801000	IT Retirement	36,188	48,170	49,000	49,000	
A0168000	803000	IT FICA	22,601	22,973	26,000	26,000	
A0168000	804000	IT Workers' Comp	4,156	2,866	2,000	1,805	
A0168000	806000	IT Health Insurance	85,336	96,523	104,000	104,000	
A0168000	807000	IT Dental Insurance	4,511	4,465	4,500	4,500	
43	Equipment						
A0168000	221700	IT County Capital Expenditures	76,445	70,000	65,000	65,000	
44	Contractual						
A0168000	440500	Copier/Reprod Shared	12,985	0	0	0	
A0168000	440700	IT Supplies	9,429	10,000	5,000	5,000	
A0168000	440901	IT County Services Costs	179,541	255,000	300,000	300,000	
A0168000	450100	Education & Training	2,571	3,000	10,000	10,000	
A0168000	450700	IT Travel & Subsistence	576	2,000	2,000	2,000	
A0168000	460500	IT Maint & Support Expenses	64,889	67,000	55,000	55,000	
A0168000	460510	IT Internet & Network	24,516	30,000	54,000	54,000	
A0168000	460511	IT Software & Licensing	52,428	12,000	12,000	12,000	
A0168000	490100	IT Professional Services	43,803	15,000	15,000	15,000	
A0168000	490900	IT Misc Expenses	629	1,000	1,000	1,000	
A0168000	496800	IT Cyber Security	44,587	90,000	85,000	85,000	
TOTAL	Information Technology		778,889	765,944	819,500	821,430	

Jail

Summary

Information not provided by the Sheriff's office.

ACCOUNTS FOR:	Jail		2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
3150	Jail						
31	Local Sources						
A0315000	322640	Jail Fac - Other Gov'ts	(6,120)	(10,000)	(10,000)	(10,000)	
41	Personal Services						
A0315000	110100	Jail Personal Services	1,650,139	1,736,799	1,683,529	1,691,929	
A0315000	110300	Jail Overtime	123,999	50,000	50,000	50,000	
A0315000	110400	Jail Contracted Items	18,727	23,000	23,000	23,000	
42	Fringe						
A0315000	801000	Jail Retirement	285,836	323,915	311,492	311,492	
A0315000	803000	Jail FICA	130,277	131,174	128,790	129,433	
A0315000	804000	Jail Workers' Comp	25,923	32,033	16,222	16,936	
A0315000	805000	Jail Unemployment Insurance	4,587	0	0	0	
A0315000	806000	Jail Health Insurance	235,265	273,155	267,127	300,946	
A0315000	807000	Jail Dental Insurance	11,449	12,351	9,671	9,671	
44	Contractual						
A0315000	423700	Jail Kitchen/Food	61,557	75,000	75,000	75,000	
A0315000	440100	Jail Postage	330	800	800	800	
A0315000	440700	Jail Supplies	8,995	7,000	10,000	10,000	
A0315000	440901	IT Services Costs	0	0	57,000	57,000	
A0315000	450100	Jail Education/Training	1,350	2,000	2,000	2,000	
A0315000	450300	Jail Education Materials	278	200	200	200	
A0315000	450700	Jail Travel & Subsistence	1,344	5,000	5,000	5,000	
A0315000	450800	Jail Inmate Board	27,460	50,000	50,000	50,000	
A0315000	450900	Jail Inmate Medical	106,329	100,000	100,000	100,000	
A0315000	450905	Jail MAT Expenses	154,106	300,000	250,000	250,000	
A0315000	451000	Jail Ballistic Vests	8,326	7,000	7,000	7,000	
A0315000	460100	Jail Repairs & Maint Grnds	734	1,000	1,500	1,500	
A0315000	460500	Jail Repairs & Maint Equip	285	1,000	1,000	1,000	
A0315000	490100	Jail Professional Services	121,399	160,000	160,000	160,000	
A0315000	490500	Jail Inmate Supplies	9,706	10,000	10,000	10,000	
A0315000	491400	Jail Books Law Lbrary for Inma	4,025	5,000	5,000	5,000	
A0315000	493100	Jail Uniforms	7,481	12,500	12,500	12,500	
TOTAL	Jail		2,993,787	3,308,927	3,226,831	3,270,407	

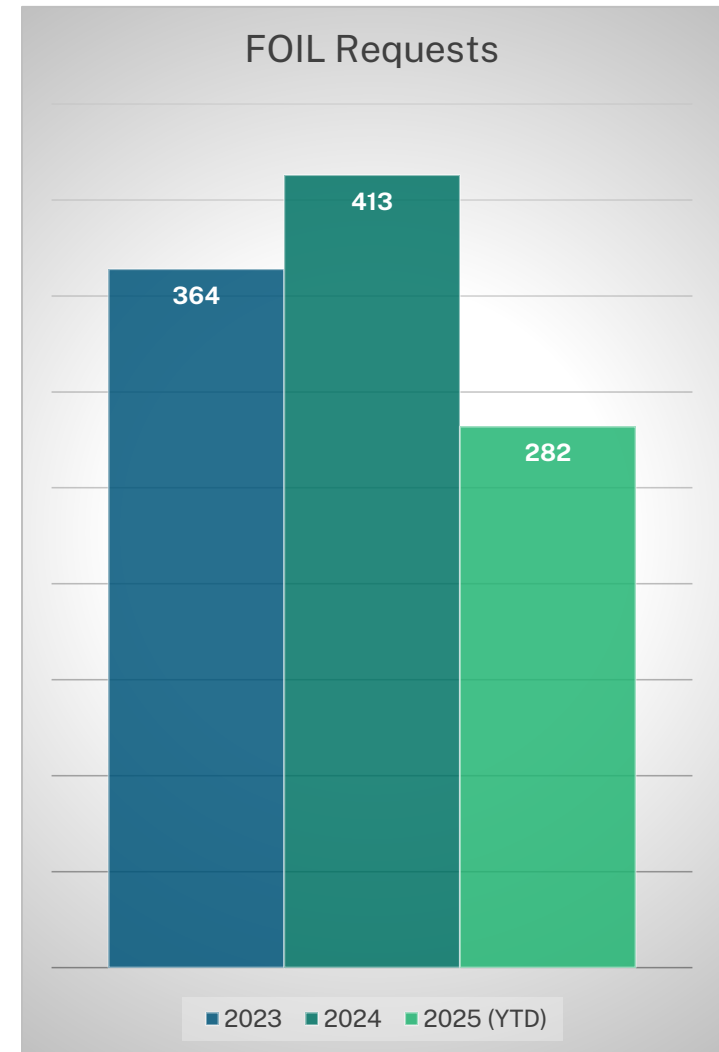
Law (County Attorney)

Initiatives

- Improve efficiency with reduced staff by updating files and better case tracking.
- Continue staff training in systems and legal knowledge for improved office functioning.
- Continue to work cooperatively and proactively with Departments on regular legal issues.

Budgetary Issues

- The costs of process services is always difficult to estimate because of rising costs and the more distant locations of those who require service of process in our Family Court and Guardianship proceedings.
- Legal education tools, such as legal research programs and required continuing education training, are more costly but required.

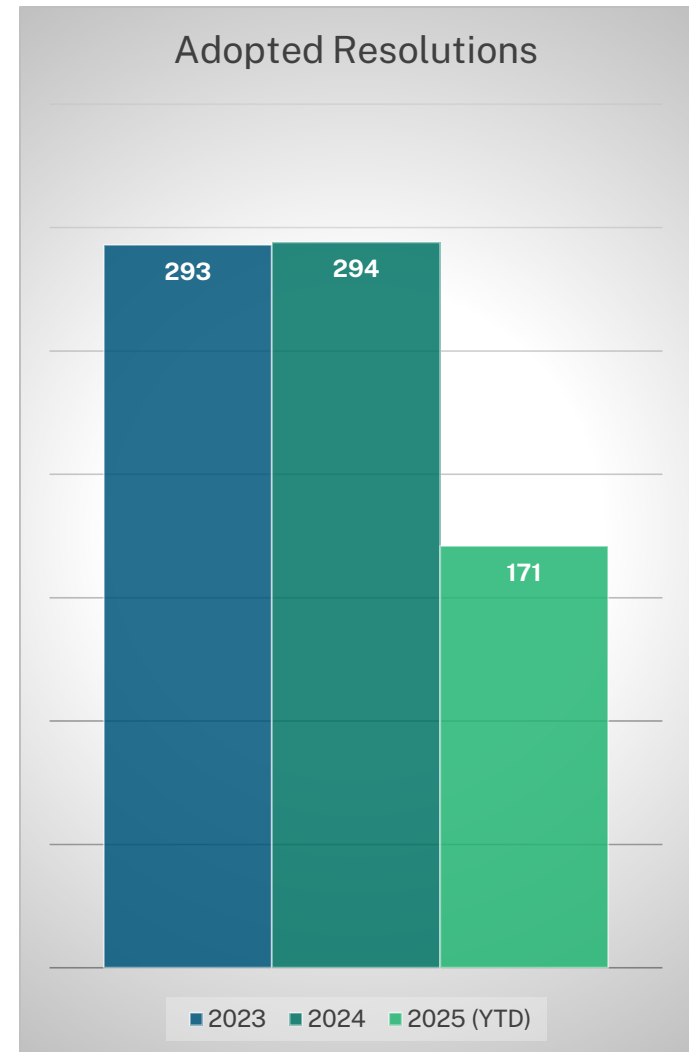


ACCOUNTS FOR:	County Attorney		2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
1420	Law						
31	Local Sources						
A0142000	312650	Law Attorney Fees	(263,662)	(295,940)	(310,326)	(310,326)	
41	Personal Services						
A0142000	110100	Law Personal Services	349,760	367,080	357,461	357,461	
42	Fringe						
A0142000	801000	Law Retirement	42,520	52,503	50,458	50,458	
A0142000	803000	Law FICA	26,154	27,445	27,346	27,346	
A0142000	804000	Law Workers' Comp	4,709	6,497	3,578	3,578	
A0142000	806000	Law Health Insurance	20,753	26,382	34,117	34,117	
A0142000	807000	Law Dental Insurance	1,151	1,190	1,423	1,423	
43	Equipment						
A0142000	221701	IT Departmental Capital costs	1,153	2,450	0	0	
44	Contractual						
A0142000	440100	Law Postage	1,378	1,500	1,500	1,500	
A0142000	440200	Law Process Serving	5,863	4,500	6,000	6,000	
A0142000	440700	Law Supplies	597	1,000	800	800	
A0142000	440901	IT Services Costs	3,309	3,528	3,228	3,228	
A0142000	450500	Law Dues	7,371	10,851	10,000	10,000	
A0142000	450700	Law Seminar Travel and Fees	1,076	1,750	1,800	1,800	
A0142000	490100	Law Legal Services	18,770	20,000	17,000	17,000	
A0142000	490400	Law Expert Fee Exp	4,750	7,000	7,000	7,000	
A0142000	490900	Law Miscellaneous	0	250	250	250	
TOTAL	Law		225,652	237,986	211,635	211,635	

Legislative

Initiatives

- Develop a countywide performance measurement dashboard to track progress on strategic goals and improve transparency.
- Establish an Ad Hoc Committee to address blight and vacant or condemned properties by guiding land bank creation, strengthening property maintenance policies, and pursuing redevelopment funding.
- Implement the recommendations of the County EMS Study by advancing system improvements, piloting alternative service delivery models, and strengthening partnerships to enhance efficiency, service quality, and long-term sustainability of emergency medical services in Lewis County.



ACCOUNTS FOR:	Legislative		2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
1010	Legislative						
41	Personal Services						
A0101000	110100	BOL Personal Services	133,902	137,500	140,250	140,250	
A0101000	110600	BOL Employee Exp Taxable	4,446	4,500	4,500	4,500	
42	Fringe						
A0101000	801000	BOL Retirement	5,207	10,521	10,561	10,561	
A0101000	803000	BOL FICA	10,554	10,519	10,729	10,729	
A0101000	804000	BOL Workers' Comp	1,571	1,169	729	729	
43	Equipment						
A0101000	223400	BOL Vehicle Lease	2,483	2,500	6,583	6,583	
44	Contractual						
A0101000	419900	BOL Special Contingency	0	200,000	200,000	0	
A0101000	440100	BOL Postage	3,728	3,000	3,000	3,000	
A0101000	440300	BOL Print Jnl of Proceeding	2,250	1,100	2,250	2,250	
A0101000	440700	BOL Supplies	1,633	2,000	2,000	2,000	
A0101000	440901	IT Services Costs	1,440	1,608	1,608	1,608	
A0101000	450500	BOL Dues/Subs/Sup/Bks	62	65	65	65	
A0101000	450700	BOL Travel & Subsistence	4,299	8,000	8,000	8,000	
A0101000	470100	BOL Vehicle Repair	116	1,000	1,000	1,000	
A0101000	490100	BOL Professional Services	52,181	60,000	60,000	60,000	
A0101000	490700	BOL Advertising/Legal Notices	2,293	3,000	4,100	4,100	
A0101000	490900	BOL Misc Expense	1,267	1,000	1,000	1,000	
A0101000	492800	BOL Tax Surety Aid	74,555	0	0	0	
TOTAL	Legislative		301,987	447,482	456,375	256,375	

Non-Departmental

Summary

Lewis County's annual contribution to outside agencies as well as other non-departmental revenues and expenses.

ACCOUNTS FOR:	Non Departmental		2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
1000	Non Departmental						
31	Local Sources						
A0100000	310010	Real Property Taxes	(17,780,848)	(19,929,191)	(20,940,000)	(20,766,373)	
A0100000	310810	PILOT IDA etc	(114,869)	(54,000)	(53,000)	(53,000)	
A0100000	310812	Yield Tax	(6,696)	0	0	0	
A0100000	310813	Flat Rock Wind PILOT	(999,532)	(999,000)	(799,000)	(799,000)	
A0100000	310814	Denmark Wind PILOT	(230,528)	(239,000)	(245,000)	(245,000)	
A0100000	310815	Solar PILOTs	(39,475)	(54,000)	(70,000)	(70,000)	
A0100000	310816	Roaring Brook Wind PILOT	(210,474)	(215,000)	(214,000)	(214,000)	
A0100000	310817	Number Three Wind PILOT	(330,718)	(335,000)	(340,000)	(340,000)	
A0100000	311100	Sales Tax	(18,509,095)	(17,950,000)	(18,500,000)	(18,500,000)	
A0100000	311130	Occupancy Tax	(169,264)	(150,000)	(200,000)	(200,000)	
A0100000	311900	Interest on Sales Tax	(42,874)	(20,000)	(30,000)	(30,000)	
A0100000	326800	Insurance Recoveries	(2,655)	0	0	0	
A0100000	326900	Tobacco Monies	(345,051)	(350,000)	(300,000)	(300,000)	
A0100000	327009	Hospital Debt Repayment	0	0	0	(1,500,000)	
A0100000	327010	Refund of Prior Years Expenses	(2,154,536)	0	0	0	
A0100000	327058	Contributions	(25,685)	0	0	0	
33	State Sources						
A0100000	330140	Casino Monies	(265,282)	(220,000)	(230,000)	(230,000)	
34	Federal Sources						
A0100000	340890	Federal ARPA Stimulus	(383,993)	0	0	0	
39	Interfund Sources						
A0100000	350310	Interfund Transfers	(465,963)	0	0	0	
44	Contractual						
A0118000	499900	Justices Expenditures	630	2,000	0	0	
A0138000	499900	Fiscal Expenditures	2,700	3,200	3,200	3,200	
A0165100	440500	Copier/Reprod	(20,120)	0	0	0	

A0165100	440900	Data Processing Costs	(121)	0	0	0	
A0191000	490300	Unallocated Insurance	150,313	152,000	165,000	165,000	
A0192000	499900	Mun Association Due	5,494	6,000	6,500	6,500	
A0192100	499900	FDRLO Expenditures	50,000	50,000	50,000	50,000	
A0198900	499900	Single Audit	56,274	55,000	58,000	58,000	
A0199000	499900	Contingency	0	300,000	300,000	300,000	
A0249500	499900	JCC Comm Studies	0	5,000	5,000	5,000	
A0432300	499900	ARC County Share	25,000	25,000	0	0	
A0454200	499900	LCGH Foundation	20,000	20,000	0	0	
A0614400	499900	Food Pantry Exp	0	0	0	9,000	
A0641250	499900	LCDC Expenditure	500,000	0	0	0	
A0641260	499900	Naturally Lewis Expenditures	315,000	315,000	315,000	373,000	
A0714000	499900	DBL Play Expenditures	40,000	20,000	0	20,000	
a0714300	499900	Hand in Hand Expenditures	10,000	10,000	10,000	20,000	
A0714400	499900	CREDO Agency Expenditures	20,000	0	0	0	
A0741000	499900	Libraries	45,000	45,000	45,000	45,000	
A0741500	499900	Lewis County Humane Soc Expend	5,000	5,000	5,000	10,000	
A0752000	499900	County Historian	40,000	40,000	40,000	40,000	
A0752100	499900	Constable Hall	2,000	2,000	2,000	2,000	
A0752200	499900	Maple Museum	2,000	2,000	2,000	2,000	
A0752400	499900	Railroad Historical Society	2,000	2,000	2,000	2,000	
A0752500	499900	Diana Museum	2,000	2,000	2,000	2,000	
A0752600	499900	Lyons Falls Historical Exp	2,000	2,000	2,000	2,000	
A0752700	499900	Old Tyme Fiddler Assoc Expend	2,000	2,000	2,000	2,000	
A0802600	499900	ADK Park Rev Bd	800	800	0	800	
A0802700	499900	ANCA	3,000	3,000	0	3,000	
A0869200	499900	Village Expenditures	20,000	16,000	0	0	
A0871000	440000	Taxes	26,327	27,000	0	0	
A0873000	499900	Soil & Water Conservation	125,000	125,000	125,000	140,000	
A0875300	499900	Ag Society	5,000	5,000	5,000	5,000	
A0875400	499900	Co-op Ext Service	353,850	353,850	354,000	373,000	
TOTAL	Non Departmental		(40,266,392)	(38,919,341)	(40,422,300)	(41,618,873)	

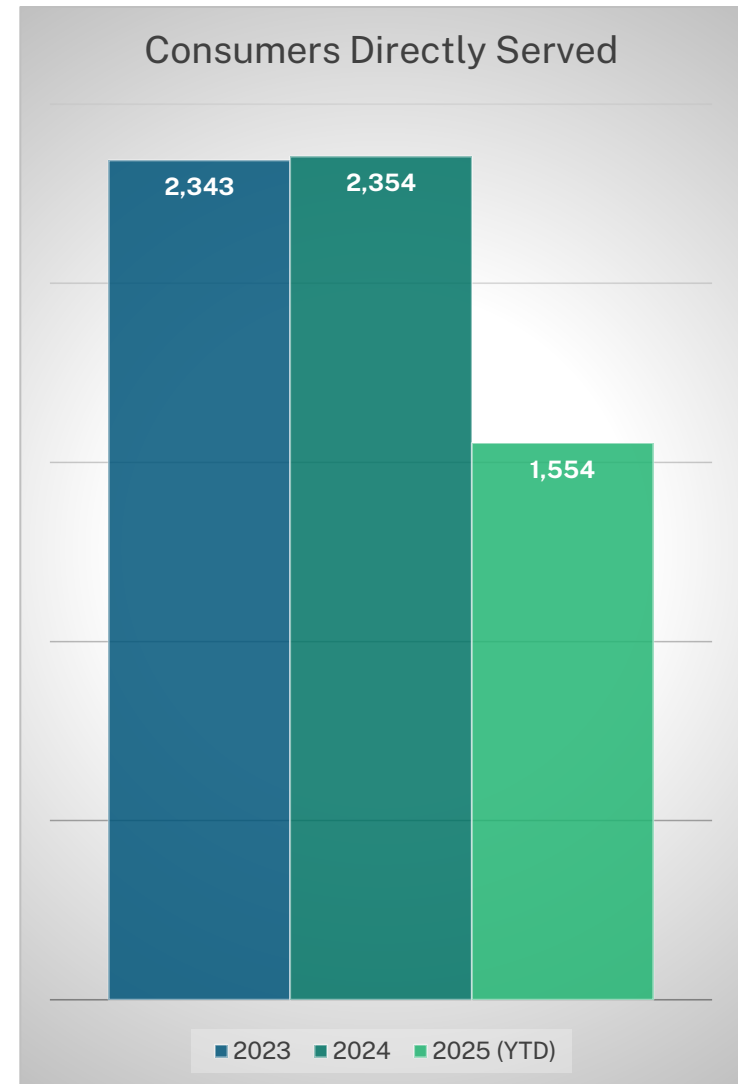
Office For the Aging

Initiatives

- Limit restaurant-style vouchers to fewer than 300 per month, allowing resources to be directed toward the Home Delivered Meals program.
- Implement tighter scheduling practices so EISEP in-home care services remain within budgetary limits.
- Leverage NYSOFA's GoGo Grandparent funding to expand transportation access for older adults by partnering with Lewis County Public Transportation and Birnie Bus.

Budgetary Issues

- Lewis County's aging population continues to grow, with adults aged 60 and older now representing a greater share of residents than the state average. This demographic shift is driving increased demand for core services, particularly nutrition and in-home support. We anticipate rising program costs in 2026 and beyond. Our priority is to meet these needs and reduce waitlists, while ensuring fiscal responsibility and sustainability within the overall budget.



ACCOUNTS FOR:	Office for the Aging		2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
6772	Office for the Aging						
31	Local Sources						
A0677200	327003	OFA Alz CSI	(40,264)	(28,000)	(23,790)	(23,790)	
A0677200	327050	OFA Nutrition Donations Cong	(34,929)	(30,000)	(30,000)	(30,000)	
A0677200	327051	OFA Contributions	(850)	(1,500)	(4,500)	(4,500)	
A0677200	327056	OFA Local Share-CSE Cost Share	(224)	(500)	(500)	(500)	
A0677200	327057	OFA Local Share-CSE Donations	(120)	(100)	(100)	(100)	
A0677200	327060	OFA Contributions Events	(5,274)	(5,000)	(4,000)	(4,000)	
A0677200	327066	OFA Lcl Share-EISEP Cost Share	(3,764)	(3,000)	(3,000)	(3,000)	
A0677200	327067	OFA Lcl Share-EISEP Donations	(1,427)	(1,000)	(500)	(500)	
A0677200	327068	OFA HDM Donations C-2	(12,555)	(13,000)	(13,000)	(13,000)	
A0677200	327069	OFA HDM Donations WIN	(34,184)	(31,000)	(29,000)	(29,000)	
A0677200	327080	OFA Lcl Share-Respite Donation	0	0	(200)	(200)	
A0677200	327082	OFA Local Share-Legal Donation	(365)	(400)	(400)	(400)	
A0677200	327084	OFA Ins Counseling Donations	(1,453)	(1,800)	(1,500)	(1,500)	
A0677200	327087	OFA Evidence Based Programs	0	0	(300)	(300)	
A0677200	327740	OFA Managed Long Term Care	0	(2,000)	(2,000)	(2,000)	
33	State Sources						
A0677200	337722	OFA Unmet Need	(127,472)	(181,650)	(186,650)	(186,650)	
A0677200	337723	OFA CSI	(1,017)	(1,000)	(1,000)	(1,000)	
A0677200	337724	OFA CSE	(98,696)	(100,350)	(100,974)	(100,974)	
A0677200	337730	OFA EISEP	(151,449)	(177,954)	(187,637)	(187,637)	
A0677200	337740	OFA WIN	(193,947)	(196,406)	(208,505)	(208,505)	
A0677200	337750	OFA AAA Transportation	(6,221)	(5,600)	(5,600)	(5,600)	
A0677200	337755	OFA NYS Transport	0	0	0	0	
A0677200	340006	COVID-19 FEDERAL	(12,837)	(30,000)	0	0	
34	Federal Sources						
A0677200	347703	OFA IIID	(3,574)	(3,542)	(3,479)	(3,479)	
A0677200	347720	OFA IIIB	(28,477)	(42,527)	(38,056)	(38,056)	
A0677200	347730	OFA IIIC-1	(63,764)	(56,810)	(57,636)	(57,636)	
A0677200	347740	OFA IIIC-2	(47,465)	(43,094)	(43,455)	(43,455)	
A0677200	347760	OFA HEAP	(10,000)	(10,000)	(10,000)	(10,000)	
A0677200	347770	OFA NSIP	(29,830)	(27,500)	(28,010)	(28,010)	
A0677200	347775	OFA IIIE	(36,907)	(27,778)	(28,180)	(28,180)	
A0677200	347790	OFA HIICAP	(36,811)	(34,160)	(34,043)	(34,043)	
A0677200	347795	OFA MIPPA	(12,379)	(16,036)	(22,348)	(22,348)	
A0677200	347797	OFA NY Connects EE	(266,634)	(256,318)	(256,318)	(256,318)	
41	Personal Services						
A0677200	110100	OFA Personal Services	514,586	544,131	570,749	571,249	

A0677200	110600	OFA Employee Exp Taxable	0	0	200	200	
42	Fringe						
A0677200	801000	OFA Retirement	54,200	84,438	88,578	88,578	
A0677200	803000	OFA FICA	36,153	38,750	43,662	43,662	
A0677200	804000	OFA Workers' Compensation	6,195	4,625	2,968	2,968	
A0677200	806000	OFA Health Insurance	136,220	139,566	145,662	145,662	
A0677200	807000	OFA Dental Insurance	4,698	3,971	5,421	5,421	
43	Equipment						
A0677200	221701	IT Departmental Capital costs	4,040	2,800	0	0	
A0677200	223400	OFA Vehicle Lease	(8,717)	6,000	8,000	8,000	
44	Contractual						
A0677200	430100	OFA Telephone	(59)	0	0	0	
A0677200	440100	OFA Postage	3,755	3,500	4,000	4,000	
A0677200	440300	OFA Printing	5,385	5,200	5,000	5,000	
A0677200	440500	OFA Copier/Reprod	1,586	0	0	0	
A0677200	440700	OFA Supplies	(808)	4,500	4,500	4,500	
A0677200	440901	IT Services Costs	7,145	8,328	10,000	10,000	
A0677200	442100	OFA Transportation	17,369	20,000	20,000	20,000	
A0677200	450100	OFA Education & Training	1,422	4,500	4,500	4,500	
A0677200	450500	OFA Dues/Subscriptions	2,917	3,400	3,600	3,600	
A0677200	450700	OFA Travel	1,887	3,000	3,000	3,000	
A0677200	460500	OFA Repairs & Maint Equip	1,395	2,000	2,000	2,000	
A0677200	470100	OFA Vehicle Repairs	3,278	2,500	2,500	2,500	
A0677200	470300	OFA Vehicle Exp-Gas/Oil	1,846	3,000	3,000	3,000	
A0677200	480100	OFA Rent/Utilities	21,061	25,000	25,000	25,000	
A0677200	483000	OFA Unmet Need	110,791	181,650	186,650	186,650	
A0677200	490200	OFA Professional Svcs Secondar	12,740	20,000	20,000	20,000	
A0677200	490300	OFA All Types Insurance	5,456	6,000	6,000	6,000	
A0677200	490900	OFA Miscellaneous	3,535	25,000	25,000	25,000	
A0677200	491100	OFA Prof Svc Nutrition	669,882	700,000	700,000	700,000	
A0677200	491200	OFA Prof Svc PC/HSKG	137,721	182,000	185,000	185,000	
A0677200	491300	OFA Prof Svc Respite	85,348	62,000	52,000	52,000	
A0677200	491500	OFA Prof Svc PERS	3,674	8,000	8,000	8,000	
A0677200	491700	OFA Prof Svc Reg Dietician	8,274	25,000	25,000	25,000	
A0677200	491900	OFA Senior Events	10,082	15,000	15,000	15,000	
A0677200	495900	OFA Prof Serv Evid Based Prog	6,800	11,520	11,520	11,520	
A0679100	440700	OFA NY Connects Supplies	(24)	0	0	0	
TOTAL	Office for the Aging		606,944	817,354	861,829	862,329	

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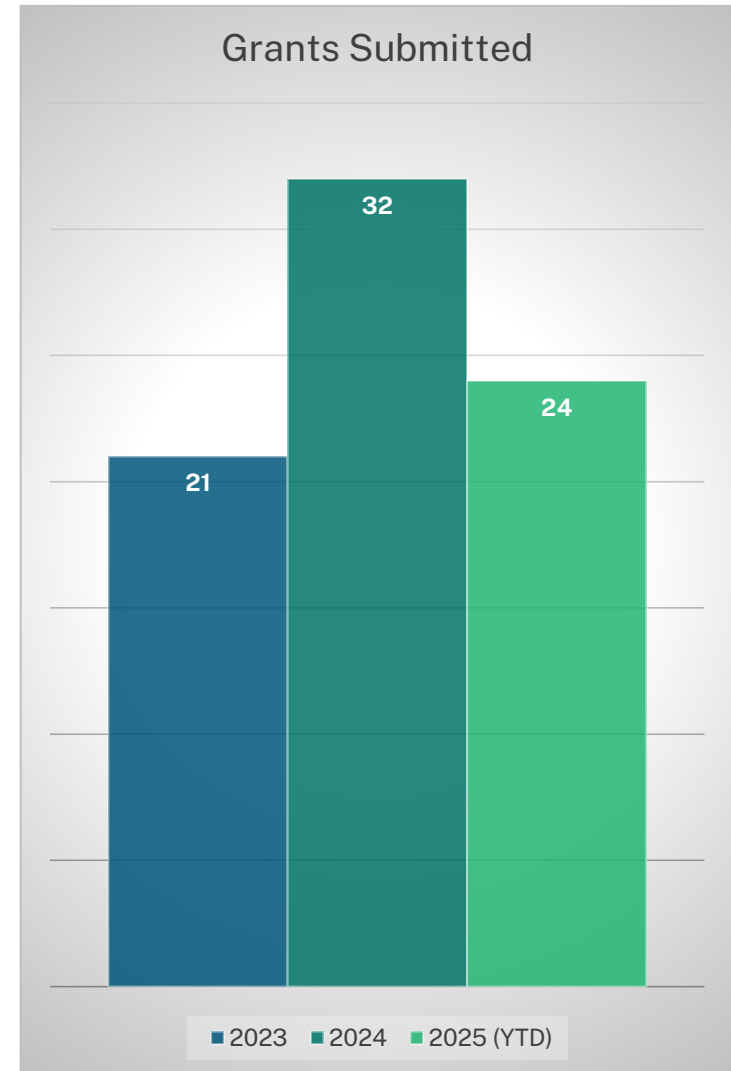
Planning & Community Development

Initiatives

- Work with the Highway Department to complete at least one coordinated infrastructure project and begin the planning of at least one more for 2027.
- Develop and launch a Lewis County Land Bank.
- Develop a County-wide Brownfield Inventory and utilize EPA funding to complete assessments to be used towards redevelopment.

Budgetary Issues

- Majority of the budget for Planning Projects will be used towards grant matches for applications that have been submitted or will be submitted before 2026.
- The addition of a Senior Community Development Specialist position will allow for growth within the department without adding personnel.



ACCOUNTS FOR:	Planning		2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
8020	Planning						
31	Local Sources						
A0802000	317501	Planning Mobility Management	(24,993)	(25,000)	(25,000)	(25,000)	
A0802000	327058	Contributions -NG Brownfield	0	0	0	0	
A0802000	327072	2023 NYS Shared Services Reven	0	0	0	0	
A0802000	327073	Planning Admin Public Trans	(10,000)	(10,000)	(10,000)	(10,000)	
A0802000	327088	Planning Admin -Other	(41,713)	(104,337)	(67,732)	(67,732)	
33	State Sources						
A0802000	339013	NYS Main Street -Stevens	0	0	0	0	
A0802000	339014	2023 NYS Smart Growth	0	0	0	0	
A0802000	339015	Plan Ctrl Lws Cty Reg Watr Prg	0	0	0	0	
A0802000	339017	NYMS Tech Assistance Grant	(20,000)	0	0	0	
A0802000	339018	NYS Haz Mitigation Revenue	0	0	0	0	
A0802000	339020	NYS Septic Replacement Fund	(80,910)	0	0	0	
A0802000	339021	NYS CDBG Main Street Lowville	0	(35,000)	0	0	
A0802000	339023	NYS ADK Broadband Grant	(37,500)	0	0	0	
A0802000	339024	NYS DEC Organics Program Rev	0	0	0	0	
A0802000	339025	NYS CDBG Imminent Threat Rev	0	0	0	0	
41	Personal Services						
A0802000	110100	Planning Personal Services	326,882	396,382	353,746	354,746	
A0802000	110300	Overtime	65	0	0	0	
A0802000	110600	Planning Employee Exp Taxable	0	500	250	250	
42	Fringe						
A0802000	801000	Planning Retirement	36,295	57,007	51,922	52,046	
A0802000	803000	Planning FICA	23,818	29,163	27,062	27,138	
A0802000	804000	Planning Workers' Comp	4,218	3,369	1,839	1,845	
A0802000	806000	Planning Health Insurance	34,567	43,037	57,043	57,043	
A0802000	807000	Planning Dental Insurance	2,627	2,898	3,762	3,762	
43	Equipment						
A0802000	221701	IT Departmental Capital costs	4,866	1,400	3,000	3,000	
44	Contractual						
A0802000	440100	Planning Postage	614	400	200	200	
A0802000	440700	Planning Supplies	1,564	1,500	1,500	1,500	
A0802000	440901	IT Services Costs	29,689	28,500	29,291	29,291	
A0802000	450100	Planning Education/Training	3,324	5,000	4,500	4,500	
A0802000	450500	Planning Dues/Subs/Sup/Bks	2,554	4,940	4,075	4,075	

A0802000	450700	Planning Travel & Subsistence	223	2,000	1,000	1,000	
A0802000	470300	Planning Vehicle Expense	229	300	300	300	
A0802000	490700	Planning Legal Notices	72	300	150	150	
A0802000	490900	Planning Miscellaneous	193	200	200	200	
A0802000	495012	Lyons Falls school project	2,054	0	0	0	
A0802000	495013	NYS Main Street - Stevens Exp	233,592	0	0	0	
A0802000	495020	NYS Septic Replace Services	81,236	0	0	0	
A0802000	495021	NYS CDBG Main Street Lowville	0	35,000	0	0	
A0802000	495022	NYMS TA Design Guide	32,000	0	0	0	
A0802000	495023	NYS ADK Broadband	75,000	0	0	0	
A0802000	495024	NYS DEC Organics Program Exp	0	0	0	0	
A0802000	495025	NYS CDBG Imminent Threat Exp	0	0	0	0	
A0802000	495300	2023 NYS Shared Services Expen	110,500	0	0	0	
A0802000	495500	Planning Projects	89,551	135,500	146,952	146,746	
A0802000	495505	Land Use Planning Policies	52,993	20,000	11,000	10,000	
A0802000	495510	Facade & Streetscape Impr Prog	56,402	0	0	0	
A0802000	495700	2023 NYS Smart Growth Expense	13,360	0	0	0	
A0802000	496000	Planning STEM	8,492	12,000	10,000	10,000	
A0802000	496400	Plan Cntl Lws Cty Reg Wter Prg	0	0	0	0	
TOTAL	Planning		1,011,862	605,059	605,060	605,060	

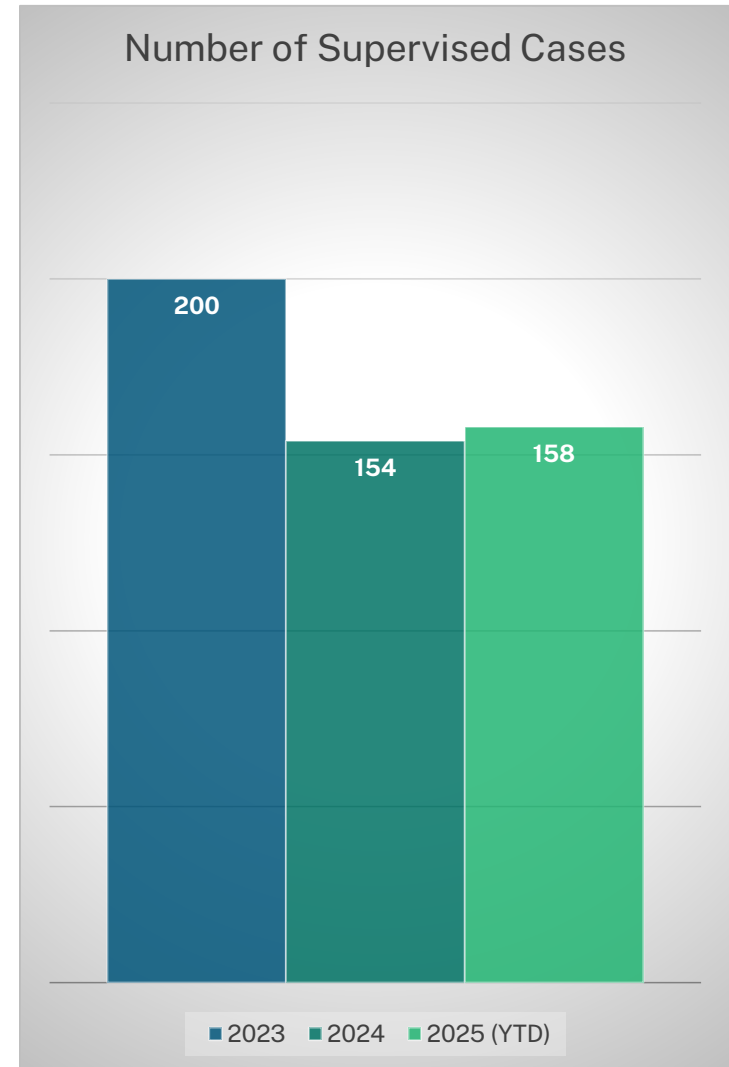
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Probation

Initiatives

- In 2025, the County submitted a Domestic Terrorism Prevention Plan to the New York State Division of Homeland Security and Emergency Services (DHSES) Domestic Terrorism Prevention Unit. In 2026, we plan to complete the formulation and training of our Threat Assessment and Management team. By summer of 2026, we anticipate that we will be fully operational and taking on cases.
- Continue inter-agency collaboration and continued staff training to ensure that the department is best suited to attain our mission of offender rehabilitation and community safety.
- Continue collaboration with other county probation departments to find effective utilization of the New York State Division of Criminal Justice Services County Pretrial Services Grant.



ACCOUNTS FOR:	Probation		2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
3140	Probation						
31	Local Sources						
A0314000	315150	Probation Alt to Incarceration	(3,323)	(500)	(500)	(500)	
A0314000	315800	Probation Rstitution Surcharge	(1,006)	(750)	(1,000)	(1,000)	
A0314000	315801	Probation Fees	(840)	(500)	(500)	(500)	
A0314000	315802	Probation Admin Fee	(3,310)	(1,500)	(1,500)	(1,500)	
A0314000	315891	Probation DWI	(5,000)	(5,000)	(5,000)	(5,000)	
33	State Sources						
A0314000	333100	Probation Services	(80,378)	(80,000)	(80,000)	(80,000)	
A0314000	333102	Probation ATI Program	(33,336)	(76,668)	(61,668)	(61,668)	
A0314000	333104	Probation Non Secure Detention	(3,212)	(5,200)	(5,200)	(5,200)	
A0314000	333105	Probation STSJP Revenue	0	(22,940)	(40,000)	(40,000)	
A0314000	333106	Probation Raise the Age	0	(76,912)	(77,258)	(77,258)	
A0314000	333113	Probation Leandra's Law IID	(3,752)	(2,579)	(2,579)	(2,579)	
A0314000	333114	NYS TAMS Program Revenue	0	0	0	(345,000)	
41	Personal Services						
A0314000	110100	Probation Personal Services	382,470	400,998	415,472	417,378	
A0314000	110300	Probation Overtime	304	1,500	1,500	1,500	
A0314000	110600	Probation Employee Exp Taxable	118	0	0	0	
42	Fringe						
A0314000	801000	Probation Retirement	50,133	64,491	67,000	67,000	
A0314000	803000	Probation FICA	27,018	28,449	31,784	31,930	
A0314000	804000	Probation Workers' Comp	5,091	6,674	3,933	4,022	
A0314000	806000	Probation Health Insurance	84,396	94,221	85,518	85,518	
A0314000	807000	Probation Dental Insurance	2,956	3,050	2,749	2,749	
43	Equipment						
A0314000	221700	Probation Computers	0	10,000	25,000	25,000	
A0314000	221701	IT Departmental Capital costs	1,990	3,000	2,200	2,200	
A0314000	223300	Probation Vehicles	23,199	5,000	0	0	
A0314000	223400	Probation Vehicle Lease	10,189	10,200	6,200	6,200	
44	Contractual						
A0314000	440100	Probation Postage	319	500	500	500	
A0314000	440300	Probation Printing	0	300	0	0	
A0314000	440700	Probation Supplies	4,358	11,000	7,000	7,000	
A0314000	440900	Probation Data Processing	9,768	9,700	10,000	10,000	
A0314000	440901	IT Services Costs	4,224	4,464	4,524	4,524	
A0314000	450500	Probation Dues	750	900	900	900	
A0314000	450700	Probation Travel & Subsistence	1,162	7,375	3,500	3,500	
A0314000	452300	Probation STSJP Youth Ed	0	15,000	16,000	16,000	

A0314000	452400	Probation STSJP Clinical Svcs	0	15,000	16,000	16,000	
A0314000	452500	Probation STSJP Respite	0	7,000	8,000	8,000	
A0314000	452600	Probation RTA Respite	0	20,292	22,654	22,654	
A0314000	452700	Probation RTA Travel	0	16,725	17,718	17,718	
A0314000	452800	Probation RTA Detention	0	30,870	30,870	30,870	
A0314000	452900	Probation RTA Clinical	0	6,016	6,016	6,016	
A0314000	470300	Probation Vehicle Expense	3,295	3,000	5,000	5,000	
A0314000	490100	Probation Professional Service	1,800	5,000	5,000	5,000	
A0314000	490650	Probation NYS TAMS Expense	0	0	0	255,000	
A0314300	499900	Probation Detention	6,555	20,000	20,000	20,000	
TOTAL	Probation		485,937	528,176	539,833	451,974	

ACCOUNTS	FOR:	DWI	2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
3315	DWI						
31	Local Sources						
A0331500	326150	DWI Fines	(24,130)	(25,000)	(25,000)	(25,000)	
A0331500	326151	Stop DWI-VIP	(8,456)	(500)	(2,036)	(2,036)	
33	State Sources						
A0331500	333110	DWI Traffic Safety Grant	(9,357)	(24,000)	(24,000)	(24,000)	
41	Personal Services						
A0331500	110100	DWI Personal Svs Regular Pay	7,054	7,000	7,000	7,000	
42	Fringe						
A0331500	803000	DWI FICA	528	536	536	536	
43	Equipment						
A0331500	223300	Vehicles	33,000	0	0	0	
44	Contractual						
A0331500	450500	Dues/Subscriptions	100	150	150	150	
A0331500	450700	Travel	602	850	850	850	
A0331500	490100	DWI Professional Services	(3,250)	0	0	0	
A0331500	490200	DWI Probation	5,000	5,000	5,000	5,000	
A0331500	490700	Advertising/Legal Notices	4,235	4,000	4,000	4,000	
A0331500	490900	Miscellaneous	5,934	0	1,000	1,000	
A0331500	491600	DWI Sheriff	1,999	5,000	5,000	5,000	
A0331500	492400	DWI Traffic Safety Grant	9,357	24,000	24,000	24,000	
A0331500	492600	Stop DWI-VIP	0	500	500	500	
A0331500	494000	DWI Village PD	0	3,000	3,000	3,000	
A0425200	450700	Travel & Subsistence	(275)	0	0	0	
A0425200	490900	Miscellaneous	(4)	0	0	0	
TOTAL	DWI		22,336	536	0	0	

Public Defender

Summary

These are services related to mandated public defense for indigent citizens.

ACCOUNTS FOR:	Public Defender		2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
1170	Public Defender						
33	State Sources						
A0117000	330251	Pub Def Assigned Couns Subsidy	(62,941)	(40,000)	(30,000)	(30,000)	
A0117000	330257	Public Defender Grant 800022	(4,523)	0	0	0	
A0117000	330258	Public Defender Grant 900022	(12,722)	(5,000)	0	0	
A0117000	330259	Public Defender Grant Statewid	(942,436)	(300,000)	(900,000)	(900,000)	
A0117000	330260	Public Defender Grant 100022	(11,939)	(10,000)	0	0	
A0117000	330261	Public Defender Grant 110022	(37,740)	(20,000)	0	0	
A0117000	330262	Public Defender Grant 120022	(5,765)	(5,000)	0	0	
A0117000	330263	Public Defender Grant 130022	(24,096)	(5,000)	(5,000)	(5,000)	
A0117000	330264	Public Defender Grant 140022	0	(30,000)	(100,000)	(100,000)	
A0117000	330302	NYS Discovery	(63,996)	0	0	0	
44	Contractual						
A0117000	490100	Pub Def Prof Serv Lewis Def	343,010	350,000	357,000	357,000	
A0117000	490200	Pub Def Prof Serv McClusky	115,000	117,500	118,500	122,500	
A0117000	490900	PD Miscellaneous	67,749	7,000	5,000	5,000	
A0117000	493400	Pub Def Prof Serv Assgnd Cnsl	266,367	190,000	130,000	130,000	
A0117000	494800	Public Defender Grant 800022	1,934	0	0	0	
A0117000	494900	Public Defender Grant 900022	1,251	5,000	0	0	
A0117000	494905	Public Defender Grant 100022	3,997	10,000	0	0	
A0117000	494906	Public Defender Grant 110022	18,214	20,000	0	0	
A0117000	494907	Public Defender Grant 120022	39,068	5,000	0	0	
A0117000	494908	Public Defender Grant 130022	17,876	5,000	5,000	5,000	
A0117000	494909	Public Defender Grant 140022	0	30,000	100,000	100,000	
A0117000	494959	Public Defender Grant Statewid	619,005	300,000	900,000	900,000	
TOTAL	Public Defender		327,314	624,500	580,500	584,500	

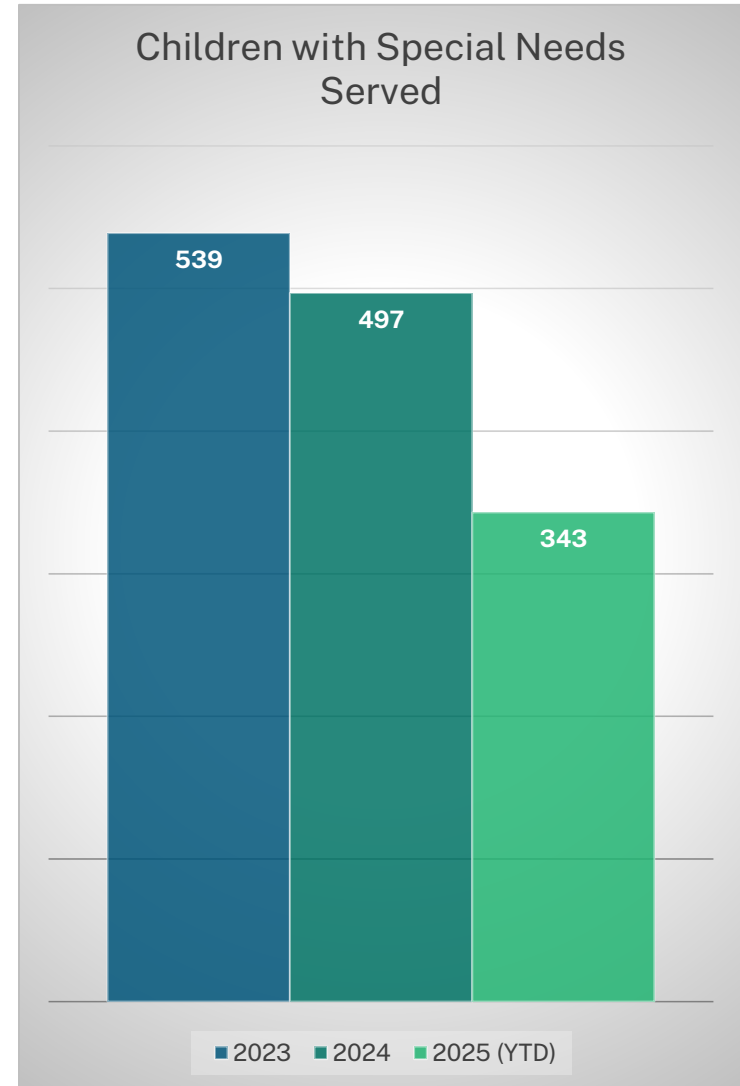
Public Health

Initiatives

- Complete a full Community Health Assessment.
- Develop a 6-year Community Health Improvement Plan.
- Utilize Public Health Infrastructure Grant to consolidate and improve Public Health office space.

Budgetary Issues

- Removed 1 per diem nurse position.
- Several COVID Grant funding streams ended in 2024, resulting in public health program expenses moving back on state aid.
- Early Intervention County share has increased because of the 5% provider rate increase passed by NYS in 2024.



ACCOUNTS FOR:	Public Health		2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
4010	Public Health						
31	Local Sources						
A0401100	316050	PHCP Parent Payments	(2,217)	(600)	(600)	(600)	
A0401200	316060	Child Health Child Care Course	(170)	(600)	(400)	(400)	
A0401300	327000	Public Health General	(1,198)	(1,000)	(1,000)	(1,000)	
A0401300	327013	Public Health Contributions	0	(500)	(200)	(200)	
A0401500	316200	EI Medicaid	(9,674)	(12,000)	(10,000)	(10,000)	
A0401600	316103	PreK PSSHSP Medicaid	(332,024)	(400,000)	(330,000)	(330,000)	
A0404200	316190	Rabies Post Exposure	(11,371)	(12,000)	(14,000)	(14,000)	
A0404200	316290	Rabies Pre Exposure	(4,570)	(1,500)	(1,500)	(1,500)	
A0404200	316890	Rabies Pet Clinics	(4,633)	(6,000)	(6,000)	(6,000)	
A0408900	316011	Immuniz Vaccines Revenue	(58,028)	(35,000)	(35,000)	(35,000)	
A0408900	316013	PPD/TB Revenue	(2,900)	(1,000)	(1,500)	(1,500)	
A0408900	316104	D&TC Medicaid	(40)	(800)	(100)	(100)	
A0408900	316105	Immunization Medicare	(19,905)	(15,000)	(15,000)	(15,000)	
A0409300	327014	Chronic Disease Contributions	0	(250)	(250)	(250)	
33	State Sources						
A0401000	334890	NYS Health Care Bonus revenue	(1,844)	0	0	0	
A0401100	334460	PHCP State Revenue	(1,131)	(2,500)	(1,500)	(1,500)	
A0401300	334450	Agency Admin Article6 Revenue	(835,011)	(937,348)	(918,210)	(918,210)	
A0401500	334011	EI State Revenue	(71,724)	(66,000)	(66,000)	(66,000)	
A0401500	334013	EI Admin Grant	(26,735)	(28,038)	(28,038)	(28,038)	
A0401600	334016	PreK State Revenue	(226,893)	(1,029,000)	(976,310)	(976,310)	
A0401700	334014	CSHCN Admin Grant	(52,284)	(53,308)	0	0	
A0404200	334421	Rabies State Revenue	(11,414)	(10,511)	(10,511)	(10,511)	
A0407100	334071	Lead State Revenue	(20,669)	(27,700)	(27,700)	(27,700)	
A0408900	334089	Immunization State Revenue	(111,596)	(31,050)	(31,050)	(31,050)	
A0409700	330007	NYS HRI Covid	0	(542,241)	0	0	
A0409700	340006	COVID-19 FEDERAL	(59,954)	0	0	0	
34	Federal Sources						
A0401500	344100	EI LEIA Transport	(92,903)	(70,000)	(63,000)	(63,000)	
A0409200	344895	PHEP HRI Revenue	(182,007)	(52,099)	(26,049)	(26,049)	
A0409700	340007	Federal 7509-PHIG	0	0	(254,110)	(254,110)	
41	Personal Services						
A0401100	110100	PHCP Personal Services	863	6,055	6,405	6,405	
A0401200	110100	Child Health Personal Services	1,464	18,206	18,325	18,325	
A0401300	110100	PH AgcyAdmin Personal Services	103,484	107,287	111,538	67,068	
A0401400	110100	PH Mat/Infant Hlth Pers Svs	5,731	11,172	12,368	12,368	
A0401500	110100	PH EI Personal Services	157,266	150,343	160,586	160,586	
A0401500	110600	Employee Expense Taxable	107	0	0	0	
A0401600	110100	PH PreK Personal Services	58,583	49,419	59,021	59,021	
A0401700	110100	PH CSHCN Personal Services	40,569	49,338	12,946	12,946	

A0403500	110100	PH CSP Personal Services	148	0	0	0	
A0404200	110100	PH Rabies Personal Services	25,169	66,410	98,062	98,062	
A0406800	110100	PH Arthropod Personal Services	891	10,428	12,298	12,298	
A0407100	110100	PH Lead Personal Services	65,176	76,249	50,259	50,259	
A0407200	110100	PH Inj & Prev Personal Service	13,580	29,567	34,796	34,796	
A0408100	110100	PH Outpatient Personal Services	1,139	9,891	12,441	12,441	
A0408200	110100	PH STD Personal Services	4,976	12,525	13,594	13,594	
A0408300	110100	PH HIV Personal Services	274	2,888	4,445	4,445	
A0408400	110100	PH Reproductive Health Pers Sv	395	3,304	4,905	4,905	
A0408500	110100	PH Fmly Hlth Personal Services	1,410	4,645	6,987	6,987	
A0408600	110100	PH DC Personal Services	81,034	107,604	114,163	114,163	
A0408600	110600	Employee Expense Taxable	0	0	0	0	
A0408800	110100	PH CHA Personal Services	15,293	44,052	39,518	39,518	
A0408900	110100	PH Immunizat Personal Services	124,882	129,852	134,051	134,051	
A0408900	110600	Employee Expense Taxable	0	0	0	0	
A0409200	110100	PH EP Personal Services	61,754	65,773	71,123	71,123	
A0409200	110600	Employee Expense Taxable	14	0	0	0	
A0409300	110100	PH CD Personal Services	103,604	96,567	79,334	79,334	
A0409600	110100	PH ProgAdmin Personal Services	203,085	154,220	131,646	131,646	
A0409700	110100	Personal Svs Regular Pay	48,303	0	0	0	
A0409900	110100	PH Temp Personal Services	0	0	0	0	
42	Fringe						
A0401100	803000	PHCP FICA	66	0	0	0	
A0401200	803000	PH Child Health FICA	109	0	0	0	
A0401300	803000	PH Agency Admin FICA	6,964	0	0	0	
A0401400	803000	PH Mat/Infant Hlth FICA	429	0	0	0	
A0401500	803000	PH EI FICA	11,597	0	0	0	
A0401600	803000	PH PreK FICA	4,174	0	0	0	
A0401700	803000	PH Children Spcl Needs FICA	2,752	0	0	0	
A0403500	803000	PH Cancer FICA	8	0	0	0	
A0404200	803000	PH Rabies FICA	1,782	0	0	0	
A0406800	803000	PH Arthropod FICA	67	0	0	0	
A0407100	803000	PH Lead Prevention FICA	4,968	0	0	0	
A0407200	803000	PH Inj & Prev FICA	927	0	0	0	
A0408100	803000	PH Outpatient TB FICA	86	0	0	0	
A0408200	803000	PH STD FICA	340	0	0	0	
A0408300	803000	PH HIV FICA	20	0	0	0	
A0408400	803000	PH Reproductive Health FICA	30	0	0	0	
A0408500	803000	PH Family/Child Health FICA	107	0	0	0	
A0408600	803000	PH Disease Control FICA	5,645	0	0	0	
A0408800	803000	PH CHA/CHIP FICA	1,061	0	0	0	
A0408900	803000	PH Immunization FICA	8,896	0	0	0	
A0409200	803000	PH Emergency Preparedness FICA	4,351	0	0	0	
A0409300	803000	PH Chronic Disease FICA	7,012	0	0	0	
A0409600	803000	PH Program Admin FICA	15,217	0	0	0	
A0409700	803000	PH Covid FICA	3,316	0	0	0	

A0409900	801000	PH Misc Retirement	143,579	175,747	173,684	173,224	
A0409900	803000	PH Miscellaneous FICA	0	86,598	87,769	87,542	
A0409900	804000	PH Miscellaneous Workers' Comp	16,016	13,528	7,111	7,095	
A0409900	805000	PH Misc Unemployment Insurance	2,016	0	0	0	
A0409900	806000	PH Health Insurance	172,786	236,295	127,776	135,757	
A0409900	807000	PH Dental Insurance	10,642	11,439	9,958	9,958	
43	Equipment						
A0401300	223400	Vehicle Lease	8,693	8,700	11,100	11,100	
44	Contractual						
A0401000	490900	PH External Miscellaneous	8	0	0	0	
A0401100	490100	PHCP Professional Services	2,436	5,000	2,500	2,500	
A0401100	490900	PHCP Miscellaneous	23	50	50	50	
A0401200	490700	Child Health Adv	30	100	100	100	
A0401200	490900	Child Health Miscellaneous	2	130	130	130	
A0401300	430100	Agency Admin Telephone	516	800	800	800	
A0401300	440100	Agency Admin Postage	1	50	50	50	
A0401300	440500	Agency Admin Copier & Reprod	0	60	60	60	
A0401300	440700	Agency Admin Supplies	240	1,500	1,500	1,500	
A0401300	440900	Agency Admin Data Processing	0	200	200	200	
A0401300	450100	Agency Admin Educ & Training	0	100	100	100	
A0401300	450300	Agency Admin Educ Material	0	50	50	50	
A0401300	450500	Agency Admin Dues & Subsc	2,871	3,000	3,000	3,000	
A0401300	450700	Agency Admin Travel & Subs	(8)	175	175	175	
A0401300	470100	Agency Admin Vehicle Repairs	0	100	100	100	
A0401300	470300	Agency Admin Veh Exp-Gas-Oil	198	200	200	200	
A0401300	490100	Agency Admin Prof Services	1,600	1,000	1,000	1,000	
A0401300	490300	Agency Admin Insurance	5,042	5,042	5,042	5,042	
A0401300	490900	Agency Admin Miscellaneous	8,811	9,000	9,000	9,000	
A0401400	490900	Maternal Miscellaneous	1,274	175	1,300	1,300	
A0401500	430100	EI Telephone	1,178	1,000	1,100	1,100	
A0401500	440100	EI Postage	1,450	1,300	1,600	1,600	
A0401500	440500	EI Copier & Reproduction	770	1,200	1,200	1,200	
A0401500	440700	EI Supplies	394	700	700	700	
A0401500	440900	EI Data Processing	290	300	300	300	
A0401500	450100	EI Education & Training	0	500	200	200	
A0401500	450300	EI Educational Material	0	500	200	200	
A0401500	450600	EI Contracted Transport	0	100	100	100	
A0401500	450700	EI Travel & Subsistence	433	400	400	400	
A0401500	460500	Repairs & Maint-Equip	0	50	50	50	
A0401500	470100	EI Vehicle Repairs	50	50	50	50	
A0401500	470300	EI Vehicle Expense Gas-Oil	50	300	300	300	
A0401500	480300	EI Rental-in Lieu of	7,705	8,000	11,500	11,500	
A0401500	490000	EI Contracted Services	153,331	145,000	150,000	150,000	
A0401500	490100	EI Professional Services	0	100	100	100	
A0401500	490300	EI Insurance	550	550	550	550	

A0401500	490700	EI Legal/Advertising	30	30	30	30	
A0401500	490800	EI Respite Services	0	500	500	500	
A0401500	490900	EI Miscellaneous	64	150	150	150	
A0401600	430100	PreK Telephone	678	700	700	700	
A0401600	440100	PreK Postage	93	150	150	150	
A0401600	440500	PreK Copier & Reproduction	906	750	750	750	
A0401600	440700	PreK Supplies	208	300	300	300	
A0401600	440900	PreK Data Processing	291	600	600	600	
A0401600	450100	PreK Education & Training	125,619	300,000	250,000	250,000	
A0401600	450600	PreK Contracted Transport	18,930	63,000	63,000	63,000	
A0401600	450700	PreK Travel & Subsistence	25	100	100	100	
A0401600	480300	PreK Rental-in Lieu of	9,631	10,000	7,600	7,600	
A0401600	490000	PreK Contracted Services	1,059,376	1,500,000	1,500,000	1,500,000	
A0401600	490100	PreK Professional Services	17,453	20,000	20,000	20,000	
A0401600	490300	PreK Insurance	825	825	825	825	
A0401600	490700	PreK Legal/Advertising	0	30	30	30	
A0401600	490900	PreK Miscellaneous	113,000	115,000	115,000	115,000	
A0401600	494400	PreK Evaluations	78,523	80,000	96,000	96,000	
A0401700	440100	CSHCN Postage	38	200	200	200	
A0401700	440500	CSHCN Copier & Reproduction	76	500	500	500	
A0401700	440700	CSHCN Supplies	433	1,000	500	500	
A0401700	440900	CSHCN Data Processing	59	100	100	100	
A0401700	450300	CSHCN Educational Material	0	1,000	500	500	
A0401700	450700	CSHCN Travel & Subsistence	55	100	100	100	
A0401700	490100	CSHCN Professional Services	667	500	500	500	
A0401700	490900	CSHCN Miscellaneous	0	800	0	0	
A0404200	436700	Rabies Vaccines & Pharm	35,292	33,000	40,000	40,000	
A0404200	440100	Rabies Postage	516	750	750	750	
A0404200	440500	Rabies Copier & Reproduction	98	220	220	220	
A0404200	440700	Rabies Supplies	0	750	750	750	
A0404200	450700	Rabies Travel & Subsistence	2,765	2,000	2,700	2,700	
A0404200	490000	Rabies Contracted Services	6,773	12,000	12,000	12,000	
A0404200	490100	Rabies Professional Services	881	12,000	2,000	2,000	
A0404200	490700	Rabies Legal/Advertising	2,430	2,800	2,800	2,800	
A0404200	490900	Rabies Miscellaneous	1,150	100	100	100	
A0406800	490900	Arthropod Miscellaneous	0	50	50	50	
A0407100	430100	Lead Telephone	580	500	500	500	
A0407100	440100	Lead Postage	37	70	70	70	
A0407100	440500	Lead Copier & Reproduction	40	100	100	100	
A0407100	440700	Lead Supplies	5,849	7,000	3,000	3,000	
A0407100	440900	Lead Data Processing	50	50	50	50	
A0407100	450300	Lead Educational Material	0	500	500	500	
A0407100	450700	Lead Travel & Subsistence	39	100	100	100	
A0407100	490100	Lead Professional Services	1,333	1,400	1,400	1,400	
A0407100	490700	Lead Legal/Advertising	1,815	1,500	1,500	1,500	
A0407100	490900	Lead Miscellaneous	1,307	500	500	500	
A0407200	490700	Inj & Prev Adv	30	2,000	2,000	2,000	

A0407200	490900	Inj & Prev Miscellaneous	13,381	12,000	8,000	8,000	
A0408100	490900	TB Miscellaneous	9	100	100	100	
A0408200	490900	STD Miscellaneous	388	1,000	1,000	1,000	
A0408300	490900	HIV Miscellaneous	3	50	50	50	
A0408400	490900	PH Reproductive Health Misc	2	50	50	50	
A0408500	430100	FH Telephone	62	66	66	66	
A0408500	440100	FH Postage	6	40	40	40	
A0408500	440500	FH Copier & Reproduction	0	50	50	50	
A0408500	440700	FH Supplies	0	200	200	200	
A0408500	440900	FH Data Processing	0	50	50	50	
A0408500	444800	FH Nursing Services & Equipt	0	100	100	100	
A0408500	450100	FH Education & Training	0	50	50	50	
A0408500	450300	FH Educational Material	0	100	100	100	
A0408500	450500	FH Dues & Subsc	67	100	100	100	
A0408500	450700	FH Travel & Subsistence	0	100	100	100	
A0408500	470100	FH Vehicle Repairs	50	50	50	50	
A0408500	470300	FH Vehicle Expense Gas-Oil	0	100	100	100	
A0408500	490100	FH Professional Services	0	100	1,400	1,400	
A0408500	490700	FH Legal/Advertising	341	700	700	700	
A0408500	490900	FH Miscellaneous	1,333	1,400	100	100	
A0408600	430100	DC Telephone	794	1,500	1,500	1,500	
A0408600	436700	DC Vaccines & Pharm	0	500	500	500	
A0408600	440100	DC Postage	8	150	150	150	
A0408600	440500	DC Copier & Reproduction	45	200	200	200	
A0408600	440700	DC Supplies	43	100	100	100	
A0408600	440900	DC Data Processing	1,328	750	1,550	1,550	
A0408600	444800	DC Nursing Services & Equipt	0	500	500	500	
A0408600	450100	DC Education & Training	524	750	750	750	
A0408600	450300	DC Educational Material	0	250	250	250	
A0408600	450700	DC Travel & Subsistence	217	500	500	500	
A0408600	470100	DC Vehicle Repairs	300	600	600	600	
A0408600	470300	DC Veh Exp-Gas-Oil	217	500	500	500	
A0408600	490100	DC Professional Services	5,178	10,000	10,000	10,000	
A0408600	490700	DC Legal/Advertising	30	2,000	2,000	2,000	
A0408600	490900	DC Miscellaneous	953	1,000	1,000	1,000	
A0408800	440100	CHA Postage	0	25	25	25	
A0408800	440500	CHA Copier & Reproduction	0	25	25	25	
A0408800	450100	CHA Education & Training	40	50	50	50	
A0408800	450700	CHA Travel & Subsistence	0	100	100	100	
A0408800	490700	CHA/CHIP Adv	841	5,000	3,000	3,000	
A0408800	490900	CHA Miscellaneous	0	100	100	100	
A0408900	430100	Immunization Telephone	299	400	400	400	
A0408900	436700	Immunization Vaccines & Pharm	46,746	60,000	50,000	50,000	
A0408900	440100	Immunization Postage	190	350	350	350	
A0408900	440500	Immuniz Copier & Reproduction	404	700	700	700	
A0408900	440700	Immunization Supplies	1,669	1,000	2,000	2,000	
A0408900	444800	Immunization Nursing Svc & Eq	76	1,500	1,500	1,500	

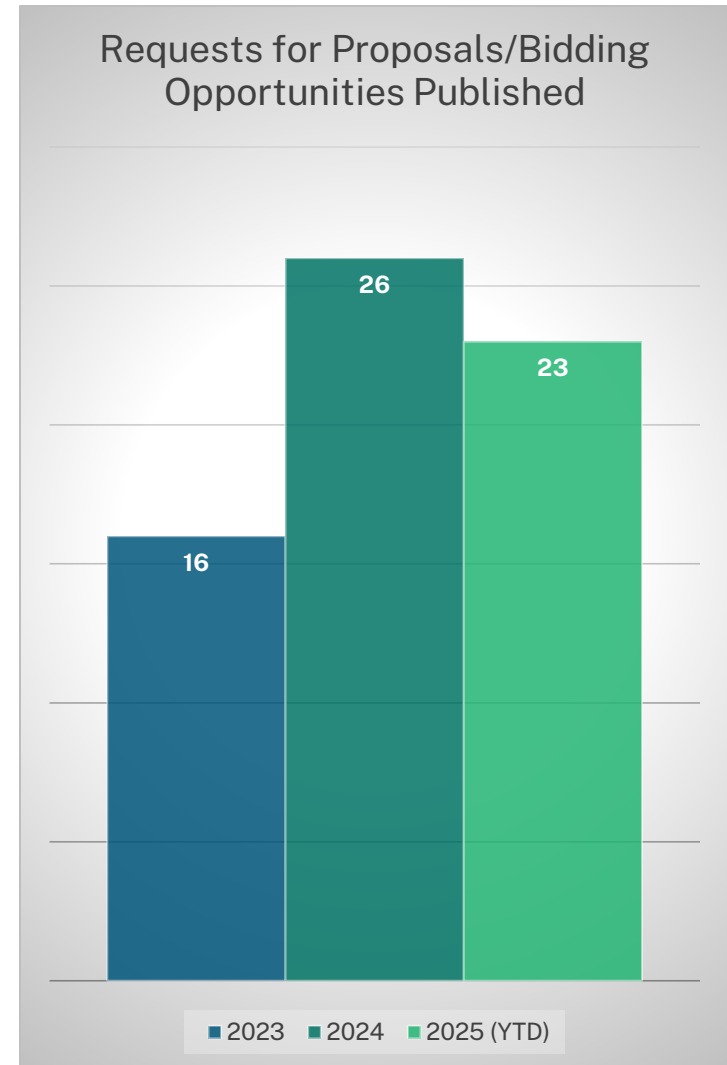
A0408900	450300	Immunization Educ Material	397	1,500	1,500	1,500	
A0408900	450700	Immunization Travel & Subs	236	200	200	200	
A0408900	490700	Immunizati Legal/Advertising	2,975	2,700	2,700	2,700	
A0408900	490900	Immunization Miscellaneous	4,714	1,000	1,000	1,000	
A0409200	430100	PHEP Telephone	5,306	5,000	5,000	5,000	
A0409200	440100	PHEP Postage	229	200	200	200	
A0409200	440500	PHEP Copier & Reproduction	117	500	500	500	
A0409200	440700	PHEP Supplies	2,790	4,000	2,000	2,000	
A0409200	440900	PHEP Data Processing	10	1,000	1,000	1,000	
A0409200	450700	PHEP Travel & Subsistence	1,769	4,000	2,000	2,000	
A0409200	490700	PHEP Legal/Advertising	341	2,000	2,000	2,000	
A0409200	490900	PHEP Miscellaneous	166,483	1,000	1,000	1,000	
A0409300	423800	Chronic Disease Meeting Supply	214	250	250	250	
A0409300	430100	Chronic Disease Telephone	423	700	700	700	
A0409300	440100	Chronic Disease Postage	250	250	250	250	
A0409300	440500	Chronic Dis Copier & Reprod	487	500	500	500	
A0409300	440700	Chronic Disease Supplies	0	1,000	1,000	1,000	
A0409300	440900	Chronic Disease Data Process	219	400	400	400	
A0409300	450100	Chronic Disease Educ & Train	5,977	20,000	16,000	16,000	
A0409300	450200	Chronic Disease Pub Ed & Promo	0	500	500	500	
A0409300	450300	Chronic Disease Educ Material	0	2,000	2,000	2,000	
A0409300	450500	Chronic Disease Dues & Subsc	0	1,000	1,000	1,000	
A0409300	450700	Chronic Disease Travel & Subs	238	3,000	1,000	1,000	
A0409300	470100	Chronic Disease Vehicle Repair	50	100	100	100	
A0409300	490100	Chronic Disease Prof Services	583	4,000	1,000	1,000	
A0409300	490700	Chronic Disease Legal/Advert	311	3,400	3,000	3,000	
A0409300	490900	Chronic Disease Miscellaneous	451	1,500	1,500	1,500	
A0409600	430100	Prog Admin Telephone	4,082	4,500	4,500	4,500	
A0409600	440100	Prog Admin Postage	35	100	100	100	
A0409600	440500	Prog Admin Copier & Reprod	449	1,500	1,500	1,500	
A0409600	440700	Prog Admin Supplies	3,718	7,000	7,000	7,000	
A0409600	440900	Prog Admin Data Processing	927	4,500	4,500	4,500	
A0409600	440901	IT Services Costs	7,907	9,000	13,557	13,557	
A0409600	450100	Prog Admin Educ & Train	775	3,000	3,000	3,000	
A0409600	450300	Prog Admin Educ Material	0	400	400	400	
A0409600	450500	Prog Admin Dues & Subsc	402	500	500	500	
A0409600	450700	Prog Admin Travel & Subs	99	3,000	1,000	1,000	
A0409600	460500	Prog Admin Rep & Maint -Eqt	0	500	500	500	
A0409600	470100	Prog Admin Vehicle Repairs	477	1,000	1,000	1,000	
A0409600	470300	Prog Admin Veh Exp-Gas-Oil	11	200	200	200	
A0409600	480300	Prog Admin Rental-in Lieu of	96,795	110,000	99,298	99,298	
A0409600	490100	Prog Admin Prof Services	42	500	500	500	
A0409600	490300	Prog Admin Insurance	7,302	11,310	11,310	11,310	
A0409600	490700	Prog Admin Legal/Advertising	0	1,000	1,000	1,000	
A0409600	490900	Prog Admin Miscellaneous	504	700	700	700	
A0409700	430100	Telephone	547	0	0	0	
A0409700	450700	Travel	98	0	0	0	

A0409700	490900	Miscellaneous	0	542,241	254,110	254,110	
A0409900	440500	Misc Copier & Reproduction	0	1,600	1,600	1,600	
A0409900	440700	Miscellaneous Supplies	0	2,000	2,000	2,000	
A0409900	450700	Travel	(415)	200	200	200	
A0409900	492500	Credit Card Fees	120	120	120	120	
TOTAL	Public Health		1,483,154	1,634,091	1,658,764	1,621,572	

Purchasing

Initiatives

- Fully roll out an E-Procurement and Vendor Management Platform to reach more vendors and make it simpler for vendors to participate in bidding opportunities.
- Continue to make the County Fleet as efficient as possible, while meeting the needs of all departments.
- Work with the Treasurer's office to continue to shift payments to vendors away from paper checks, saving time and money.



ACCOUNTS FOR:	Purchasing		2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
1050	Purchasing						
31	Local Sources						
A0105000	327010	Refund for P Cards	(1,657)	0	(2,000)	(2,000)	
41	Personal Services						
A0105000	110100	Purchasing Personal Svs	62,121	64,480	67,059	67,059	
42	Fringe						
A0105000	801000	Retirement	5,944	8,124	8,315	8,315	
A0105000	803000	Purchasing FICA	4,752	4,933	5,130	5,130	
A0105000	804000	Workers Comp	769	548	349	349	
43	Equipment						
A0105000	221100	Office Equipment	0	500	100	100	
44	Contractual						
A0105000	440700	Supplies	362	650	600	600	
A0105000	440901	IT Services Costs	420	480	860	860	
A0105000	450500	Dues/Subscriptions	249	500	500	500	
A0105000	450700	Travel	6	1,000	1,500	1,500	
TOTAL	Purchasing		72,966	81,215	82,413	82,413	

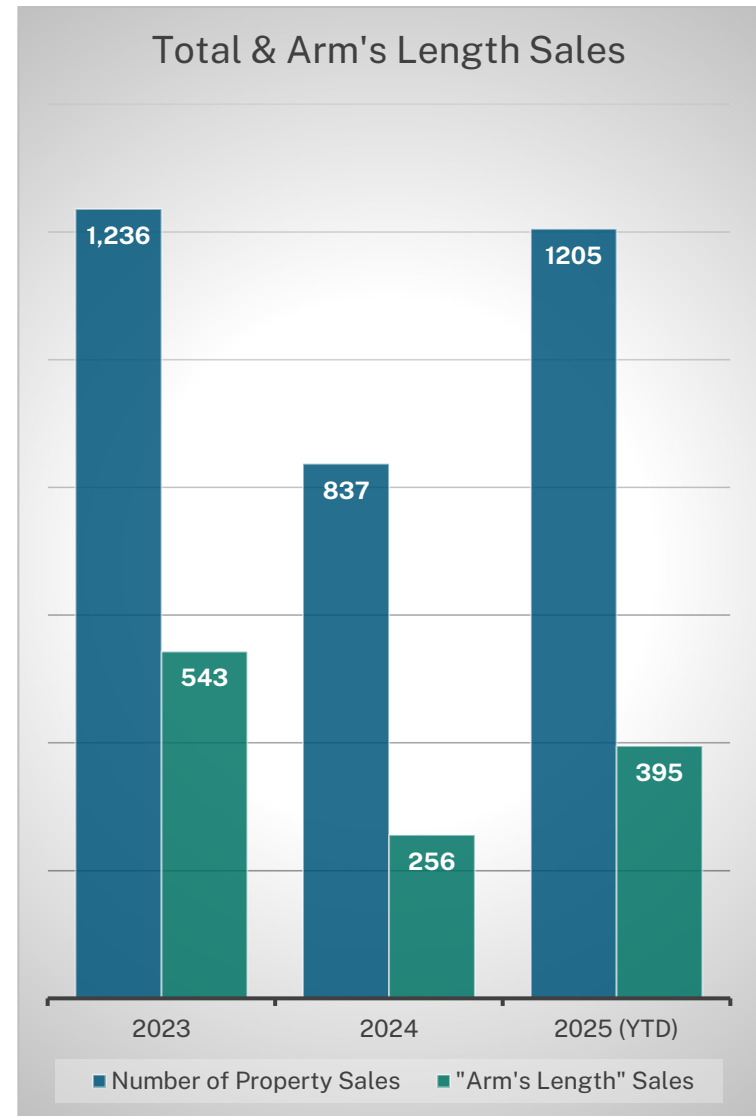
Real Property

Initiatives

- Encourage towns, school districts, and villages that do not accept online payments to consider adding that option for the taxpayers.
- Begin utilizing the mobile data collection software that integrates with our database to improve efficiency and reduce the amount of manual data entry.
- Prepare the real property data for conversion to the state's cloud-based real property database (RPSO).

Budgetary Issues

- An update to the 2023 aerial imagery is scheduled for Spring, 2026, which marks the second half of the six-year contract. Updated aerial imagery is a valuable tool that has been utilized by many departments, and we are excited to be able to have this done. This expense was shifted from a Capital Project to a department expense.
- A revenue line was created for income to be generated from RPTL Section 1537 Agreements with towns for data collection services.



ACCOUNTS FOR:	Real Property		2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
1355	Real Property						
31	Local Sources						
A0135500	322101	Real Prop Tax Assess - Schools	(40,887)	(37,652)	(24,365)	(24,365)	
A0135500	322105	Real Prop Tax Assess - Village	(4,596)	(4,742)	(2,974)	(2,974)	
A0135500	322110	RPTL 1537 Assess and Coll Rev	0	0	(20,000)	(20,000)	
A0135500	326560	Real Prop Sale of Maps etc	(1,368)	(5,200)	(8,800)	(8,800)	
A0135500	326563	RPS	(5,522)	(5,850)	(6,050)	(6,050)	
41	Personal Services						
A0135500	110100	Real Prop Personal Services	346,569	387,753	346,262	346,262	
A0135500	110600	Real Prop Employee Exp Taxable	56	0	300	300	
42	Fringe						
A0135500	801000	Real Prop Retirement	39,357	59,008	54,408	54,408	
A0135500	803000	Real Property FICA	24,937	28,575	26,489	26,489	
A0135500	804000	Real Prop Workers' Comp	3,607	3,296	1,801	1,801	
A0135500	806000	Real Prop Health Insurance	67,627	54,171	82,387	82,387	
A0135500	807000	Real Prop Dental Insurance	3,903	3,568	3,508	3,508	
43	Equipment						
A0135500	221701	IT Departmental Capital costs	2,306	1,650	0	0	
44	Contractual						
A0135500	430100	Real Prop Telephone	0	4,356	0	0	
A0135500	440100	Real Prop Postage	32,913	36,100	22,400	22,400	
A0135500	440500	Real Prop Copier/Reprod/Etc	1,431	1,700	2,500	2,500	
A0135500	440700	Real Prop Supplies	5,945	7,600	6,200	6,200	
A0135500	440900	Real Prop Data Processing Cost	88,721	25,420	25,550	25,550	
A0135500	440901	IT Services Costs	3,586	4,356	5,244	5,244	
A0135500	450100	Real Prop Education/Training	4,254	5,800	4,000	4,000	
A0135500	450500	Real Prop Dues/Subs/Sup/Bks	377	685	915	915	
A0135500	450700	Real Prop Travel & Subsistence	1,548	2,400	3,150	3,150	
A0135500	490100	Real Prop Professional Service	5,936	12,590	60,950	60,950	
A0135500	490900	Real Prop Miscellaneous Expense	133	500	500	500	
TOTAL	Real Property		580,833	586,084	584,375	584,375	

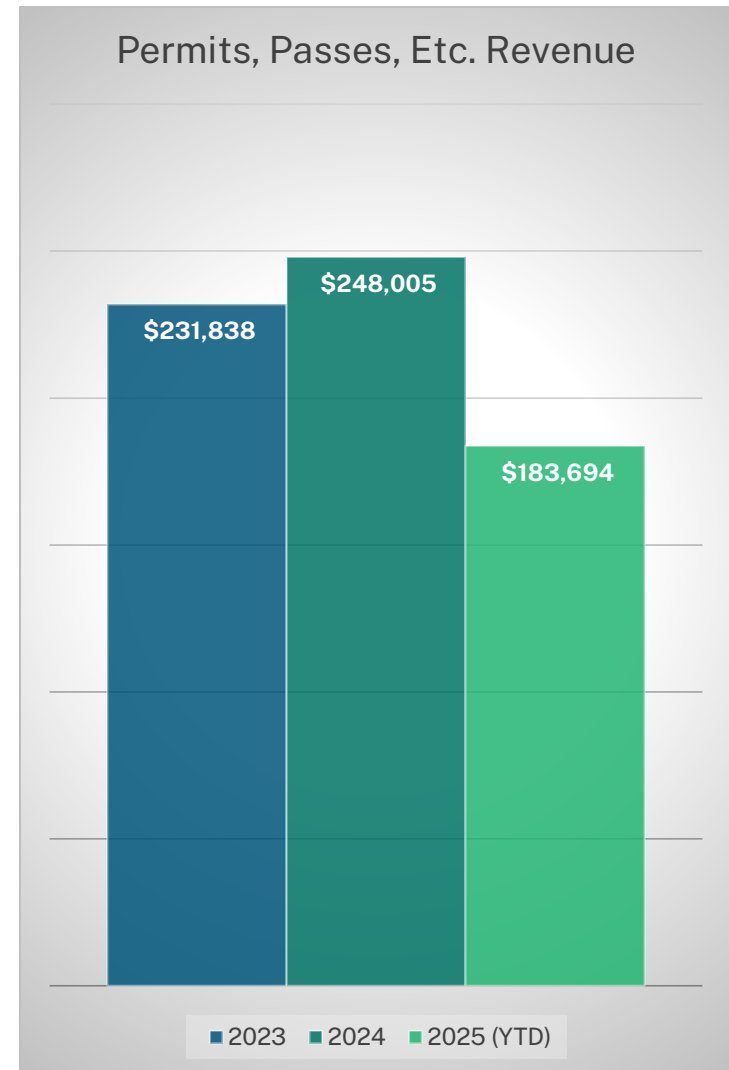
Recreation, Forestry & Parks

Initiatives

- Expand Community Connection and OHV Trail Access.
- Develop a forest inventory management plan.
- Commence Trail Project Master Plan.

Budgetary Issues

- The goal of the 2026 budget for the Recreation, Forestry and Parks Department was to reduce the impact on the County fund. Overall costs were reduced and shifted to the ATV fund and the reforestation fund (harvesting). However, it was decided that additional taxes for the Hudson River watershed and the snowplow contracts for the winter parking lots would be shifted to the department, so it does not look like a reduction.
- The shift to upgraded equipment while reducing staff to push for efficiency will have an impact on the number of trails we develop each year. The timeline for trail development will be extended while we continue to maintain our current trails. Our goals for continued outreach for community connections and new trail development while partnering with other counties and clubs will remain our priority.



ACCOUNTS FOR:		Recreation Forestry & Parks	2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
7991	Recreation Forestry & Parks						
31	Local Sources						
A0799100	320010	Trail Permits	(216,146)	(210,000)	(240,582)	(240,582)	
A0799100	320011	Trail Events	(227)	(300)	(200)	(200)	
A0799100	320012	Trails Reserve Fund Transfer	0	(100,190)	(150,000)	(150,000)	
A0799100	326520	Sale of Forest Products	(170,000)	(192,407)	(162,192)	(162,192)	
A0799100	326521	Forestry -Camping Permits	(39)	(2,000)	(2,500)	(2,500)	
33	State Sources						
A0798900	339014	NYS Smart Growth	0	0	0	0	
A0871200	338300	Ref Singing Waters Grant	0	0	0	0	
41	Personal Services						
A0799100	110100	Personal Svs Regular Pay	370,791	391,341	386,034	386,034	
A0799100	110300	Overtime	4,175	10,000	10,000	10,000	
A0799100	110600	Employee Expense Taxable	0	1,200	1,200	1,200	
42	Fringe						
A0799100	801000	Retirement	28,206	55,782	44,680	44,680	
A0799100	803000	Social Security	28,143	30,171	28,612	28,612	
A0799100	804000	Workers Comp	4,065	6,252	3,235	3,235	
A0799100	805000	Unemployment Insurance	28,056	20,000	19,221	19,221	
A0799100	806000	Health Insurance	10,601	33,562	29,595	23,224	
A0799100	807000	Dental Insurance	996	1,968	1,981	1,771	
43	Equipment						
A0799100	221701	IT Equipment costs	2,049	5,050	2,600	2,600	
A0799100	223300	Vehicles	(90,479)	50,000	135,000	135,000	
A0799100	223400	Vehicle Lease	174	0	10,000	10,000	
44	Contractual						
A0799100	430300	Electric	171	5,000	1,000	1,000	
A0799100	440000	Taxes	39,428	42,000	69,000	69,000	
A0799100	440100	Postage	3,574	6,600	7,550	7,550	
A0799100	440700	Supplies	8,133	12,000	11,000	11,000	
A0799100	440901	IT Services Costs	2,564	4,636	6,244	6,244	
A0799100	450700	Travel	268	16,500	6,500	6,500	
A0799100	460400	Trail Work	10,235	16,000	16,000	16,000	
A0799100	460500	Repairs & Maint-Equip	10,160	12,000	10,000	10,000	
A0799100	461600	Signage	32,262	31,000	30,000	30,000	
A0799100	470300	Vehicle Exp-Gas/Oil	16,310	13,500	13,500	13,500	

A0799100	490100	Professional Services Primary	0	24,000	57,000	57,000	
A0799100	490300	All Types Insurance	528	1,500	1,500	1,500	
A0799100	490700	Advertising/Legal Notices	250	2,500	500	500	
A0799100	490900	Miscellaneous	5,876	6,500	6,608	6,608	
A0799100	492700	ATV SEQR	0	10,000	3,000	3,000	
A0799100	493000	NYSORVA fees	0	2,000	2,000	2,000	
A0799100	493700	Singing Waters	16,032	10,000	10,000	10,000	
A0799100	499400	ATV Club Membership Reimb	18,645	25,000	25,000	25,000	
TOTAL	Recreation Forestry & Parks		164,801	341,165	393,086	386,505	

ACCOUNTS FOR:		Snowmobile	2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
7141	Snowmobile						
33	State Sources						
A0714100	338202	Snowmobile Trails	(381,981)	0	(390,000)	(390,000)	
44	Contractual						
A0714100	499900	Snowmobile Trails	390,981	18,000	408,000	408,000	
TOTAL	Snowmobile		9,000	18,000	18,000	18,000	

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Sheriff

Summary

Information not provided by the Sheriff's office.

ACCOUNTS FOR:		Sheriff's Office	2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
3110	Sheriff's Office						
31	Local Sources						
A0311000	315100	Sheriff's Fees	(54,916)	(50,000)	(50,000)	(50,000)	
A0311000	315890	Sheriff - DWI	(9,978)	(5,000)	(5,000)	(5,000)	
A0311000	315892	Sheriff-Trails	0	(10,000)	(10,000)	(10,000)	
A0311300	322611	SRO Sheriff-Schools	(287,295)	(372,268)	(387,027)	(387,027)	
33	State Sources						
A0311200	333150	Recreat Naval Law Enforcement	(5,031)	(10,000)	(10,000)	(10,000)	
A0311200	333170	Recreation Snowmobile Enforce	(29,210)	(37,500)	(37,500)	(37,500)	
41	Personal Services						
A0311000	110100	Sheriff Personal Services	1,479,210	1,810,267	1,917,738	1,926,334	
A0311000	110300	Sheriff Overtime	153,687	50,000	50,000	50,000	
A0311000	110400	Sheriff Contracted Items	36,109	35,000	35,000	35,000	
A0311100	110100	DWI Personal Services	(478)	1,500	1,500	1,500	
A0311100	110300	DWI Overtime	11,071	9,500	9,500	9,500	
A0311100	110400	DWI Contracted Items	10	500	500	500	
A0311200	110100	Recreation Personal Services	3,950	5,000	5,000	5,000	
A0311200	110200	Recreation Temp Pay	61,001	35,000	35,000	35,000	
A0311200	110300	Recreation Overtime	15,837	35,000	35,000	35,000	
A0311200	110400	Recreation Contracted Items	19	1,000	1,000	1,000	
A0311201	110100	SRO Parks & Rec Pers Svs RegPay	16,725	0	0	0	
A0311201	110300	Sheriff SRO Parks & Rec OT	8,559	0	0	0	
A0311300	110100	SRO Personal Services	188,741	209,233	226,969	226,969	
A0311300	110300	SRO Overtime	1,576	4,000	4,000	4,000	
A0311300	110400	SRO Contracted Items	9,213	3,000	3,000	3,000	
A0311500	110100	Dispatch Personal Services	653,943	701,245	746,313	746,313	
A0311500	110300	Dispatch Overtime	36,824	15,000	15,000	15,000	
A0311500	110400	Dispatch Contracted Items	10,422	15,000	15,000	15,000	
A0311500	110600	Dispatch Employee Exp Taxable	0	0	0	0	
42	Fringe						
A0311000	801000	Sheriff Retirement	341,852	414,904	438,832	438,832	
A0311000	803000	Sheriff FICA	120,558	134,732	146,707	147,365	
A0311000	804000	Sheriff Workers' Comp	22,301	32,408	18,911	18,997	
A0311000	806000	Sheriff Health Insurance	249,250	276,164	310,728	310,728	
A0311000	807000	Sheriff Dental Insurance	6,876	6,819	7,568	8,199	
A0311100	801000	DWI Retirement	0	2,480	2,480	2,480	
A0311100	803000	DWI FICA	776	842	115	115	
A0311100	804000	DWI Workers' Comp	111	195	15	15	
A0311200	801000	Recreation Retirement	0	8,330	8,330	8,330	

A0311200	803000	Recreation FICA	6,109	3,137	383	383	
A0311200	804000	Recreation Workers' Comp	1,199	726	50	50	
A0311201	803000	Sheriff SRO FICA	1,789	0	0	0	
A0311300	801000	SRO Retirement	54,560	64,396	72,153	72,153	
A0311300	803000	SRO FICA	13,647	14,615	17,363	17,363	
A0311300	804000	SRO Workers' Comp	3,151	3,827	2,272	2,272	
A0311300	806000	SRO Health Insurance	68,261	79,508	67,637	67,637	
A0311300	807000	SRO Dental Insurance	632	648	632	632	
A0311500	801000	Dispatch Retirement	142,908	129,879	137,530	137,530	
A0311500	803000	Dispatch FICA	50,511	52,743	57,093	57,093	
A0311500	804000	Dispatch Workers' Comp	11,303	12,943	7,471	7,471	
A0311500	806000	Dispatch Health Insurance	102,499	115,091	120,118	120,118	
A0311500	807000	Dispatch Dental Insurance	6,393	6,618	6,511	6,511	
43	Equipment						
A0311000	221701	IT Departmental Capital costs	39,422	10,250	11,600	11,600	
A0311000	223300	Sheriff Vehicles	39,785	0	0	0	
A0311000	223400	Vehicle Lease	266,131	225,000	225,000	225,000	
44	Contractual						
A0311000	430100	Sheriff SFF Telephone	10,449	10,000	10,000	10,000	
A0311000	440100	Sheriff SFF Postage	1,846	1,500	1,500	1,500	
A0311000	440300	Sheriff Printing	721	1,000	500	500	
A0311000	440500	Sheriff Copier	991	1,500	0	0	
A0311000	440700	Sheriff Supplies	13,016	3,500	4,000	4,000	
A0311000	440901	IT Services Costs	24,350	25,000	25,032	25,032	
A0311000	441000	Civil Prog Maintenance Cont	0	2,500	20,000	20,000	
A0311000	450100	Sheriff Education/Training	2,290	5,000	5,000	5,000	
A0311000	450300	Sheriff Education Materials	0	1,000	2,500	2,500	
A0311000	450400	Recruitment and Retension	8,483	10,000	10,000	10,000	
A0311000	450500	Sheriff Dues	1,965	2,000	3,000	3,000	
A0311000	450700	Sheriff Travel & Subsistence	6,974	7,500	7,500	7,500	
A0311000	451000	Sheriff Ballistic Vests	7,658	10,000	10,000	10,000	
A0311000	470100	Sheriff Vehicle Repairs	55,814	55,000	55,000	55,000	
A0311000	470300	Sheriff Vehicle Gas	92,731	90,000	90,000	90,000	
A0311000	480000	Sheriff Law Enforcement Items	74,098	30,000	30,000	30,000	
A0311000	489000	Sheriff Drone Expenses	0	2,500	2,500	2,500	
A0311000	489010	Sheriff Dive Team Exp	0	2,000	2,000	2,000	
A0311000	489100	Sheriff Drug Task Force	3,975	5,000	5,000	5,000	
A0311000	490900	Sheriff Misc Exp	5,916	4,000	4,000	4,000	
A0311000	493100	Sheriff Uniforms	43,941	7,000	7,000	7,000	
A0311000	493300	Sheriff K9 Unit Expense	1,414	2,000	2,000	2,000	
A0311200	499900	Recreation Expenditures	1,356	10,000	10,000	10,000	
TOTAL	Sheriff's Office		4,208,001	4,329,732	4,567,024	4,576,995	

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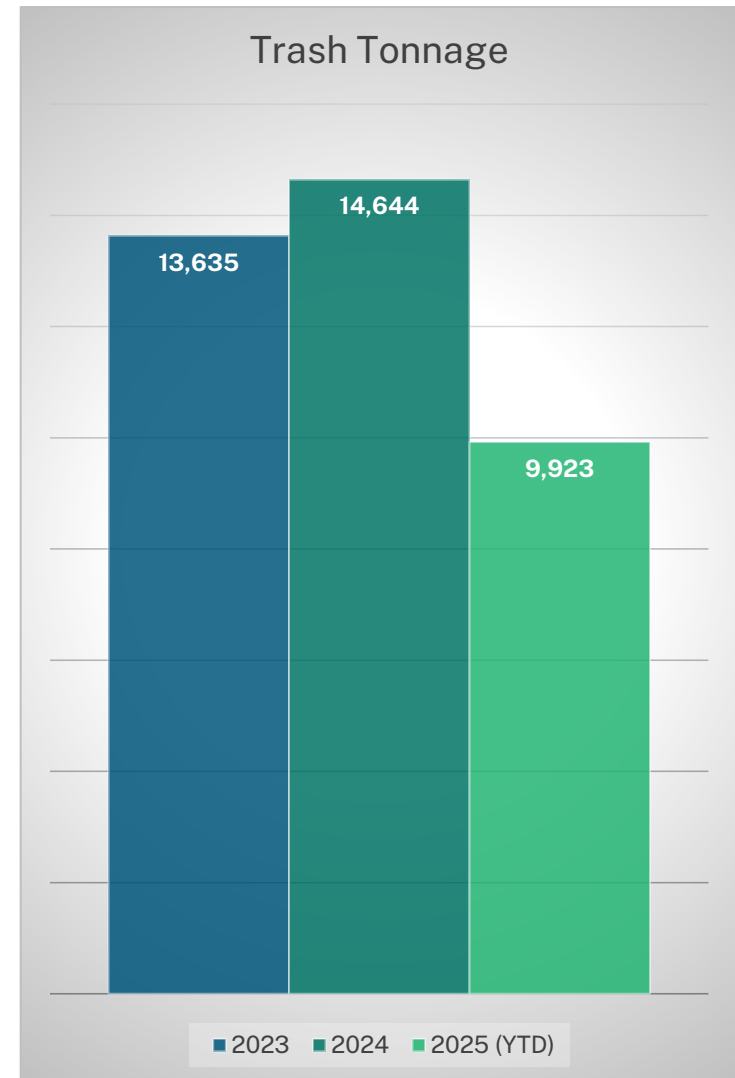
Solid Waste

Initiatives

- Repair leaking roofs, demo break room interior, excavate the scrap metal ramp, and pour a concrete pad to house the tires and scrap metal.
- Public education about recycling and the clear bag law.
- Increase Municipal Solid Waste (MSW) and Construction & Demolition (C&D) rates.

Budgetary Issues

- We've had a lot of problems with our fleet resulting in high vehicle repair costs. Replacing an older, higher mileage vehicle should cut down on these expenses.
- We are still experiencing customer drive-offs but upgrades to the security system should help identify them.
- Rising costs in healthcare continue to affect operations at the transfer station. With more staff retiring, the retiree's healthcare cost is over \$118,000 per year.



ACCOUNTS FOR:			2024	2025	2026	2026	2026
Solid Waste			Actual	Orig Budget	Det Reqst	Tentative	Adopted
8023	Solid Waste						
31	Local Sources						
ES816000	312310	SW Finance Charges	(2,851)	(3,500)	(1,500)	(1,500)	
ES816000	321300	SW Oper Refuse & Garbage	(768,697)	(725,000)	(750,000)	(750,000)	
ES816000	321301	SW Oper Recycling Sales	(101,462)	(93,000)	(93,000)	(93,000)	
ES816000	321302	SW Oper Refuse Invoiced	(1,667,633)	(1,755,156)	(1,797,081)	(1,805,081)	
ES816000	324010	SW Oper Interest & Earnings	0	0	0	0	
ES816000	324015	MMK Interest	0	0	0	0	
ES816000	326650	SW Oper Sale of Equipment	(60,000)	0	0	0	
ES816000	327010	SW Op Refund of Prior Year Exp	(671)	0	0	0	
ES816000	327700	SW Oper Misc Revenues	(315)	(150)	(250)	(250)	
41	Personal Services						
ES802200	110100	SW Admin Personal Services	53,554	56,400	60,400	60,400	
ES816000	110100	SW Operating Personal Services	373,176	448,500	473,900	473,900	
ES816000	110300	SW Operating OT Pay	39,934	43,000	43,000	43,000	
42	Fringe						
ES816000	801000	SW Operating Retirement	127,508	74,546	75,200	75,200	
ES816000	803000	SW Operating FICA	33,872	40,200	44,200	44,200	
ES816000	804000	SW Operating Workers' Comp	5,780	6,650	6,100	6,100	
ES816000	805000	Solid Waste Unemployment Ins	356	0	0	0	
ES816000	806000	SW Operating Health Insurance	156,707	210,900	202,300	210,300	
ES816000	807000	SW Operating Dental Insurance	4,301	4,500	4,500	4,500	
43	Equipment						
ES802200	221701	IT Departmental Capital costs	13,405	0	6,100	6,100	
ES816000	223300	SW Oper Vehicles/Equipment	0	107,900	126,300	126,300	
ES816000	223400	SW Vehicle Lease	3,861	3,900	3,900	3,900	
44	Contractual						
ES199400	499900	Expenditures	206,716	0	0	0	
ES802200	440100	SW Admin Postage	421	500	500	500	
ES802200	440300	SW Admin Printing	202	300	300	300	
ES802200	440700	SW Admin Supplies	585	1,000	1,000	1,000	
ES802200	440901	IT Services Costs	1,889	3,912	3,624	3,624	
ES802200	450100	SW Admin Education/Training	0	50	0	0	
ES802200	450500	SW Admin Dues/Subscriptions	0	50	0	0	
ES802200	490700	SW Admin Legal Notices/Advert	0	50	50	50	
ES816000	430300	SW Oper Utilities	16,477	20,500	22,000	22,000	
ES816000	430400	SW Oper Fuel Oil	58,626	60,000	60,000	60,000	

ES816000	430500	SW Oper Water	6,365	6,500	7,000	7,000	
ES816000	440600	Tools	7,482	7,000	7,000	7,000	
ES816000	440700	SW Operating Supplies	21,921	20,000	23,000	23,000	
ES816000	460300	SW Oper Bldg Repairs	22,530	20,000	30,000	30,000	
ES816000	460500	SW Oper Equipment Repairs	26,457	25,000	25,000	25,000	
ES816000	470100	SW Oper Vehicle Repairs	41,073	40,000	40,000	40,000	
ES816000	470500	SW Oper Vehicle Registration	166	150	160	160	
ES816000	490100	SW Oper Professional Services	2,968	4,000	4,000	4,000	
ES816000	490280	SW Recycling Exp	49,232	50,000	50,000	50,000	
ES816000	490290	SW Refuse Exo	1,264,819	1,200,000	1,200,000	1,200,000	
ES816000	490300	SW Oper All Types Insurance	12,102	14,700	14,700	14,700	
ES816000	490900	SW Oper Miscellaneous Expense	93,160	6,000	6,000	6,000	
46	Principal in Debt						
ES816000	665100	Principal SW loan	0	78,103	0	0	
47	Interest on Debt						
ES816000	765100	Interest SW Loan	20,539	22,495	22,323	22,323	
TOTAL	Solid Waste		64,553	0	(79,274)	(79,274)	
		TOTAL REVENUE	(2,601,630)	(2,576,806)	(2,641,831)	(2,649,831)	
		TOTAL EXPENSE	2,666,183	2,576,806	2,562,557	2,570,557	
		GRAND TOTAL	64,553	0	(79,274)	(79,274)	

Tourism & Economic Development

Summary

These funds are sent to the Lewis County Chamber of Commerce to promote tourism in the Adirondack-Tug Hill region. New York State matches the county's contribution to tourism dollar for dollar.

ACCOUNTS FOR:	Tourism		2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
6410	Tourism						
44	Contractual						
A0641000	441100	I Love NY	50,000	50,000	50,000	50,000	
TOTAL	Tourism		50,000	50,000	50,000	50,000	

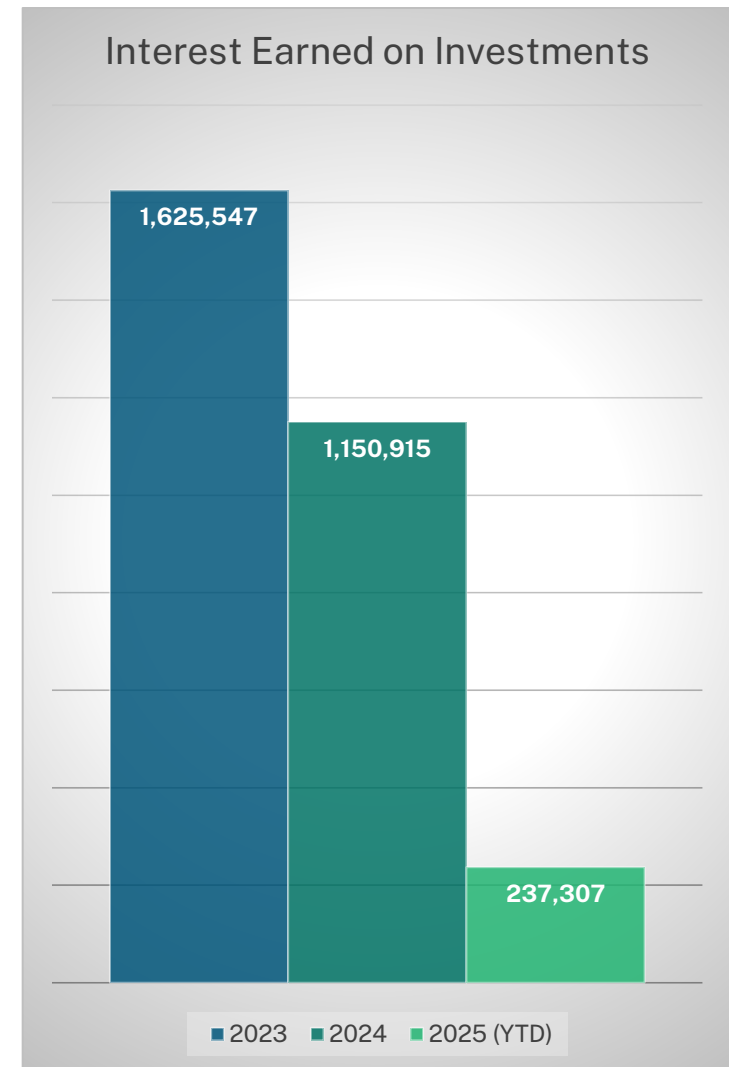
Treasury

Initiatives

- We continue to work through changes in the tax foreclosure process. In 2026 we will initiate the first cycle of court filings to allow prior owners to claim excess funds on auction sales.
- We will be building a full registry process for Short Term Rentals to ensure the mandates outlined by NYS have been addressed.
- The Treasurer's office has been assisting other departments with their financial processing within our Munis system. We expect to continue this consolidation of effort.

Budgetary Issues

The Budget amount for Interest Revenue will be significantly lower for 2026 due to an overstated 2025 estimate and continued reduction in the amount of funds we have available to invest.



ACCOUNTS FOR:	Treasurers		2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
1325	Treasurers						
31	Local Sources						
A0132500	312300	Treasury Fees	(10,815)	(8,000)	(10,000)	(10,000)	
A0132500	324010	Treasury Interest & Earnings	(147,415)	(967,617)	(350,000)	(341,020)	
A0132500	324011	JPMorgan Interest	(462,433)	0	0	0	
A0132500	324012	Chemung Interest	1,459	0	0	0	
A0132500	324013	NYCLASS Interest	(11)	0	0	0	
A0132500	324014	RBC Interest	(66,731)	0	0	0	
A0132500	324015	MMK Interest	(356,609)	0	0	0	
A0132500	324016	CB CD Interest	(119,175)	0	0	0	
A0136200	310900	Tax Sale Int+Penalties+RPT	(486,955)	(430,000)	(480,000)	(480,000)	
A0136200	312350	Tax Sale Tax Advertising Chrgs	(19,100)	(20,000)	(20,000)	(20,000)	
41	Personal Services						
A0132500	110100	Treasury Personal Services	265,327	300,825	315,420	315,420	
A0136200	110100	Tax Sale Personal Services	53,594	55,093	57,729	57,729	
42	Fringe						
A0132500	801000	Treasury Retirement	42,313	45,535	47,740	47,740	
A0132500	803000	Treasury FICA	17,898	19,735	24,130	24,130	
A0132500	804000	Treasury Workers' Comp	3,205	2,577	1,640	1,640	
A0132500	806000	Treasury Health Insurance	104,879	123,723	126,600	126,600	
A0132500	807000	Treasury Dental Insurance	4,166	3,935	4,520	4,520	
A0136200	801000	Tax Sale Retirement	7,034	9,062	9,527	9,527	
A0136200	803000	Tax Sale FICA	3,747	4,215	4,416	4,416	
A0136200	804000	Tax Sale Workers' Comp	681	468	300	300	
43	Equipment						
A0132500	221701	IT Departmental Capital costs	3,805	2,050	1,100	1,100	
44	Contractual						
A0132500	440100	Treasury Postage	1,763	4,000	3,500	3,500	
A0132500	440700	Treasury Supplies	3,770	3,500	3,500	3,500	
A0132500	440901	IT Services Costs	2,670	2,900	3,170	3,170	
A0132500	450500	Treasury Dues/Sub/Books	963	2,000	1,500	1,500	
A0132500	450700	Treasury Travel & Subsistence	613	2,500	2,000	2,000	
A0132500	490100	Treasury Professional Services	37,586	35,000	44,000	44,000	
A0136200	440100	Tax Sale Postage	5,671	4,000	4,500	4,500	
A0136200	490100	Tax Sale Professional Services	14,475	15,000	15,000	15,000	
A0136200	490700	Tax Sale Advertising	6,473	15,000	15,000	15,000	
A0136200	499900	Tax Sale Misc Expenses	1,845	1,500	1,500	1,500	
TOTAL	Treasurers		(1,085,310)	(772,999)	(173,208)	(164,228)	

Veterans Service Agency

Summary

This service has been shared with Jefferson County since 2022.

ACCOUNTS FOR:	Veterans		2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
6510	Veterans						
33	State Sources						
A0651000	337100	Veterans Services	(25,000)	(15,000)	(20,000)	(20,000)	
42	Fringe						
A0651000	801000	Veterans Retirement	251	0	0	0	
43	Equipment						
A0651000	221701	IT Departmental Capital costs	1,442	0	0	0	
44	Contractual						
A0651000	440700	Veterans Supplies	0	400	100	100	
A0651000	440901	IT Services Costs	540	500	500	500	
A0651000	450500	Veterans Dues/Subscriptions	0	300	0	0	
A0651000	490100	Professional Services Primary	79,509	60,000	85,000	85,000	
TOTAL	Veterans		56,742	46,200	65,600	65,600	

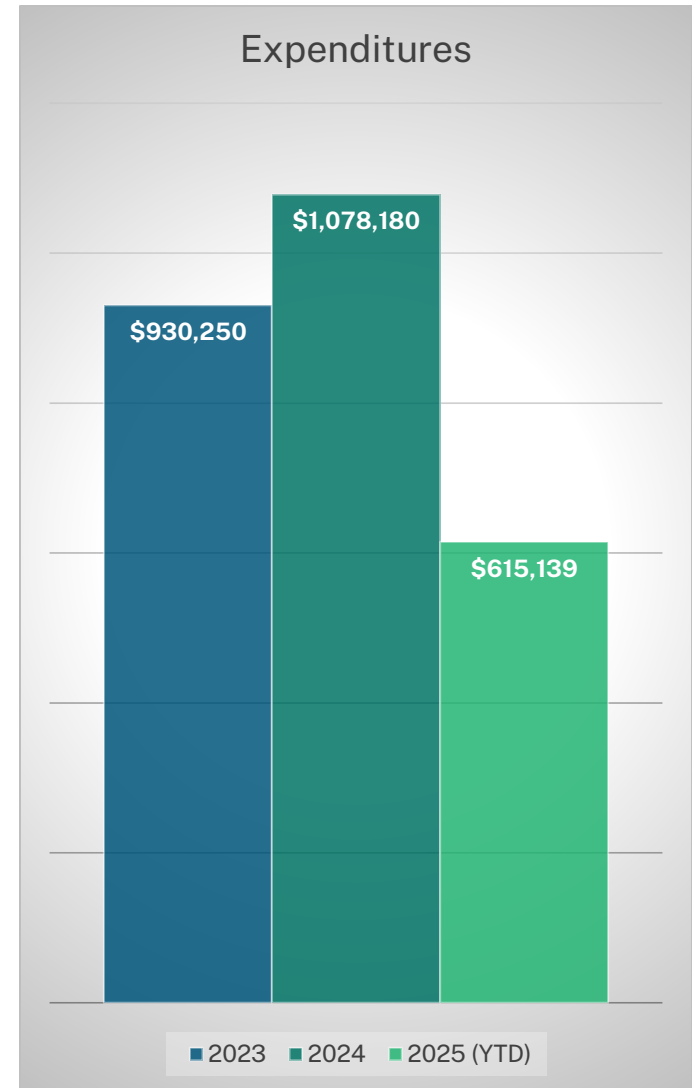
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Workers' Compensation

Initiatives

- Find efficiencies in reporting and tracking claims data.
- Create instructional documents for Towns and Villages on how to handle a workers compensation claim and what paperwork needs to be filled out and turned in.
- Create Standard Operating Procedures (SOPs) for required Workers' Compensation tasks and updating current policies.



ACCOUNTS FOR:			Workers' Compensation	2023	2024	2025	2025	2025
Self Insurance				ACTUAL	ORIG BUD	Det Reqst	Tentative	Adopted
1710	Worker's Compensation							
31	Local Sources							
S0171000	322201		WC Asmnt Vil-Castorland	(1,724)	(737)	(559)	(559)	
S0171000	322202		WC Asmnt Vil-C'Ville	(825)	(855)	(634)	(634)	
S0171000	322203		WC Asmnt Vil-Copenhagen	(17,648)	(4,062)	(3,220)	(3,220)	
S0171000	322204		WC Asmnt Vil-Croghan	(1,943)	(1,683)	(1,366)	(1,366)	
S0171000	322205		WC Asmnt Vil-Lowville	(34,794)	(31,683)	(25,065)	(25,065)	
S0171000	322206		WC Asmnt Vil-Lyons Falls	(2,186)	(1,943)	(1,497)	(1,497)	
S0171000	322207		WC Asmnt Vil-Port Leyden	(2,221)	(2,025)	(1,038)	(1,038)	
S0171000	322208		WC Asmnt Vil-Turin	(937)	(826)	(622)	(622)	
S0171000	322209		WC Asmnt-County	(839,070)	(729,527)	(561,424)	(561,424)	
S0171000	322210		WC Asmnt-Croghan	(22,231)	(19,389)	(12,882)	(12,882)	
S0171000	322211		WC Asmnt-Denmark	(26,511)	(37,480)	(29,438)	(29,438)	
S0171000	322212		WC Asmnt-Diana	(15,870)	(18,058)	(14,567)	(14,567)	
S0171000	322213		WC Asmnt-Greig	(12,701)	(11,540)	(9,102)	(9,102)	
S0171000	322214		WC Asmnt-Harrisburg	(3,782)	(3,374)	(2,569)	(2,569)	
S0171000	322216		WC Asmnt-Lewis	(21,400)	(21,351)	(18,025)	(18,025)	
S0171000	322217		WC Asmnt-Leyden	(21,739)	(18,291)	(11,590)	(11,590)	
S0171000	322218		WC Asmnt-Lowville	(17,250)	(14,639)	(10,725)	(10,725)	
S0171000	322219		WC Asmnt-Lyonsdale	(6,179)	(5,754)	(4,529)	(4,529)	
S0171000	322220		WC Asmnt-Martinsburg	(7,002)	(6,569)	(4,707)	(4,707)	
S0171000	322221		WC Asmnt-Montague	(2,551)	(2,343)	(1,871)	(1,871)	
S0171000	322222		WC Asmnt-New Bremen	(10,789)	(9,183)	(7,037)	(7,037)	
S0171000	322223		WC Asmnt-Osceola	(7,731)	(8,547)	(3,828)	(3,828)	
S0171000	322224		WC Asmnt-Pinckney	(11,260)	(14,231)	(13,935)	(13,935)	
S0171000	322225		WC Asmnt-Turin	(28,068)	(22,084)	(13,678)	(13,678)	
S0171000	322226		WC Asmnt-Watson	(15,683)	(13,996)	(10,738)	(10,738)	
S0171000	322227		WC Asmnt-West Turin	(8,705)	(7,875)	(6,110)	(6,110)	
S0171000	322228		WC Search & Rescue	(33,958)	(35,735)	(32,245)	(32,245)	
S0171000	324010		WC Interest & Earnings	(35,450)	(1,000)	(100,000)	(100,000)	
S0171000	324011		JPMorgan Interest	(50,923)	0	0	0	
S0171000	324012		Chemung Interest	(3,435)	0	0	0	
S0171000	324015		MMK Interest	0	0	0	0	
S0171000	324016		CB CD Interest	(23,918)	0	0	0	
S0171000	327010		WC Refund of Prior Years Exp	(132,779)	(100,000)	(112,771)	(112,771)	
33	State Sources							
S0171000	330890		Other State Aid Workers Comp	0	0	(100,000)	(100,000)	
41	Personal Services							

S0171000	110100		WC Personal Services	12,613	15,000	15,000	15,000	
42	Fringe							
S0171000	801000		WC Retirement	911	950	1,695	1,695	
S0171000	803000		WC FICA	869	750	1,148	1,148	
S0171000	804000		WC Admin Workers' Comp	128	100	128	128	
44	Contractual							
S0171000	481100		WC Pre-Employment Physicals	1,430	2,000	5,000	5,000	
S0171000	490100		WC Professional Services	132,855	115,980	137,801	137,801	
S0171000	490300		WC Excess Liability Ins	72,468	76,000	76,000	76,000	
S0171000	490900		WC Miscellaneous	(720)	4,000	4,000	4,000	
S0172000	410100		WC Hosp-Compensation	258,638	300,000	300,000	300,000	
S0172000	410200		WC Hosp-Medical	61,139	170,000	125,000	125,000	
S0172000	420100		WC Other-Compensation	267,054	200,000	210,000	210,000	
S0172000	420200		WC Other-Medical	81,607	130,000	125,000	125,000	
S0172000	481200		WCB State Assessments	110,803	130,000	115,000	115,000	
S0172000	481400		WC Benefits Payable	(105,900)	0	0	0	
TOTAL	Worker's Compensation			(527,368)	0	0	0	
TOTAL	Self Insurance			(527,368)	0	0	0	
			TOTAL REVENUE	(1,421,263)	(1,144,780)	(1,115,772)	(1,115,772)	
			TOTAL EXPENSE	893,895	1,144,780	1,115,772	1,115,772	
			GRAND TOTAL	(527,368)	0	0	0	

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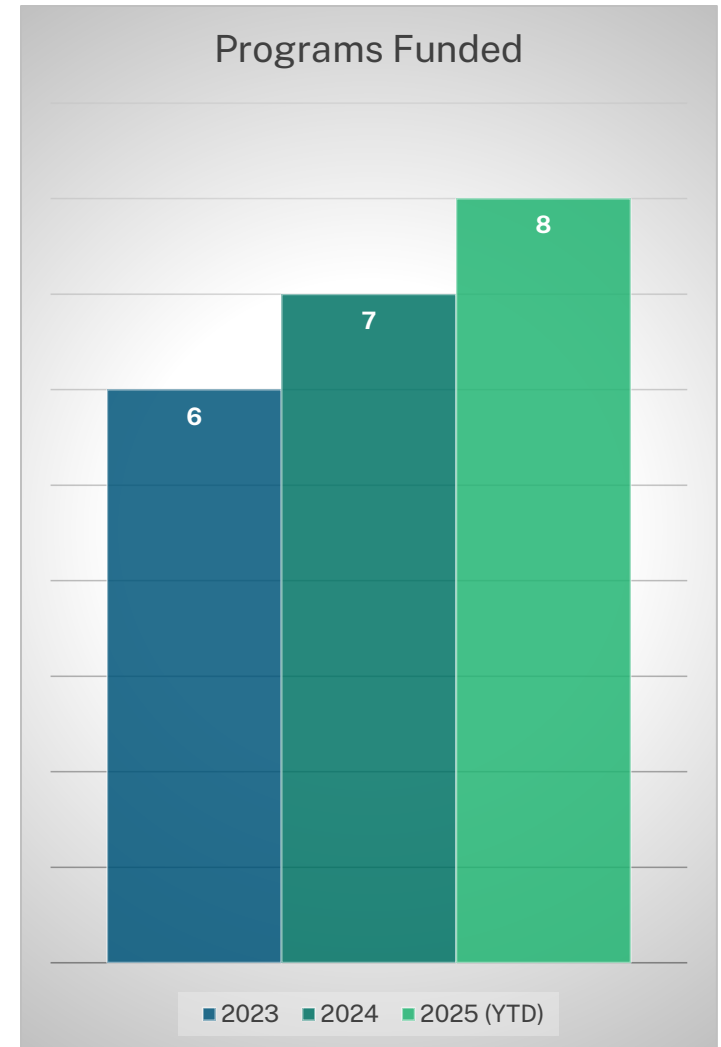
Youth Bureau & Program

Initiatives

- Continued Implementation of Screenagers.
- Integration of "Life Hack Day" for all youth in the County.
- Youth Collaborative/Youth Recreation formation.

Budgetary Issues

The Youth Bureau applies for grant funding from community partners to fund programs such as screenagers.



ACCOUNTS FOR:		Youth Program	2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
7310	Youth Program						
44	Contractual						
A0731000	450300	Youth Prg Educational Material	1,225	2,000	2,000	2,000	
A0731000	450700	Youth Prg Travel & Subsistence	0	1,500	1,500	1,500	
A0731000	490100	Youth Prg Professional Service	0	500	100	100	
TOTAL	Youth Program		1,225	4,000	3,600	3,600	

ACCOUNTS FOR:		Youth Bureau	2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
7311	Youth Bureau						
31	Local Sources						
A0731100	327058	Contributions	(10,000)	0	0	0	
33	State Sources						
A0731100	338201	Youth Bureau	(67,610)	(22,984)	(45,699)	(45,699)	
A0731100	338210	Youth Sports and Education Rev	0	(34,912)	(20,000)	(20,000)	
41	Personal Services						
A0731100	110100	Youth Bureau Personal Services	1,288	0	0	0	
42	Fringe						
A0731100	803000	Youth Bureau FICA	93	0	0	0	
A0731100	804000	Youth Bureau Workers' Comp	78	0	0	0	
44	Contractual						
A0731100	440100	Youth Bureau Postage	0	50	0	0	
A0731100	450500	Youth Bureau Dues	40	100	100	100	
A0731100	451500	Youth Bur Misc County Projects	11,840	15,000	15,000	15,000	
A0731100	490100	Youth Bureau Development Funds	9,299	22,984	30,512	30,512	
A0731100	490200	Youth Sports and Education Exp	56,205	34,912	35,187	35,187	
A0731100	490900	Youth Bureau Initiatives	6,247	0	500	500	
A0731100	495800	Youth Bur Lewis Co Night Out	3,545	2,500	2,500	2,500	
TOTAL	Youth Bureau		11,025	17,650	18,100	18,100	

Interfund Transfers & Totals

Summary

This information represents amounts from the General Fund which are transferred to support the operations of other funds or provide funding for capital expenses.

ACCOUNTS FOR:	Interfund Transfers		2024	2025	2026	2026	2026
General			Actual	Orig Budget	Det Reqst	Tentative	Adopted
9901	Interfund Transfers						
49	Interfund Payments						
A0990100	991200	To County Road	4,564,083	4,701,005	4,900,000	4,900,000	
A0990100	992000	To Capital Bridges	94,675	200,000	300,000	200,000	
A0990100	992100	To Capital County Projects	495,725	400,000	0	0	
A0990100	992500	To Capital Equipment	900,000	800,000	1,000,000	950,000	
A0990100	992600	To Capital Hwy Striping	(5,107)	0	0	0	
A0990100	992800	To Economic Development	0	0	0	0	
TOTAL	Interfund Transfers		6,049,376	6,101,005	6,200,000	6,050,000	
	TOTAL REVENUE - General Fund		(63,375,973)	(63,085,549)	(67,392,323)	(69,145,550)	
	TOTAL EXPENSE - General Fund		66,067,533	64,985,549	69,784,186	71,045,550	
	GRAND TOTAL		2,691,560	1,900,001	2,391,863	1,900,000	

Appendix A: Exemption Report

NYS - Real Property System
County of Lewis

Assessor's Report - 2025 - Prior Year File
S495 Exemption Impact Report
County Summary

RPS221/V04/L001
Date/Time - 9/8/2025 13:44:58
Total Assessed Value 3,296,950,245

Equalized Total Assessed Value 4,412,830,434

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
12100	NYS - GENERALLY	RPTL 404(1)	132	13,415,914	0.30
12350	PUBLIC AUTHORITY - STATE	RPTL 412	7	405,534	0.01
13100	CO - GENERALLY	RPTL 406(1)	40	71,679,450	1.62
13500	TOWN - GENERALLY	RPTL 406(1)	133	15,696,005	0.36
13650	VG - GENERALLY	RPTL 406(1)	95	10,360,852	0.23
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	20	2,679,710	0.06
13741	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	2	574,990	0.01
13742	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	22	9,895,770	0.22
13745	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	8	752,222	0.02
13800	SCHOOL DISTRICT	RPTL 408	32	121,743,476	2.76
13850	BOCES	RPTL 408	1	5,153,300	0.12
13870	SPEC DIST USED FOR PURPOSE ESTAB	RPTL 410	5	592,069	0.01
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	2	71,900	0.00
14100	USA - GENERALLY	RPTL 400(1)	2	754,139	0.02
14110	USA - SPECIFIED USES	STATE L 54	13	2,306,180	0.05
18020	MUNICIPAL INDUSTRIAL DEV AGENCY	RPTL 412-a	244	428,723,821	9.72
18080	MUN HSNG AUTH-FEDERAL/MUN AIDED	PUB HSNG L 52(3)&(5)	4	5,522,908	0.13
21600	RES OF CLERGY - RELIG CORP OWNER	RPTL 462	12	2,861,406	0.06
25110	NONPROF CORP - RELIG(CONST PROT)	RPTL 420-a	87	32,843,866	0.74
25120	NONPROF CORP - EDUCL(CONST PROT)	RPTL 420-a	16	5,949,650	0.13
25130	NONPROF CORP - CHAR (CONST PROT)	RPTL 420-a	64	15,639,528	0.35
25230	NONPROF CORP - MORAL/MENTAL IMP	RPTL 420-a	3	2,277,904	0.05
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	41	12,765,561	0.29
26050	AGRICULTURAL SOCIETY	RPTL 450	4	986,720	0.02
26100	VETERANS ORGANIZATION	RPTL 452	5	1,121,164	0.03
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	21	4,822,790	0.11
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	109	2,735,092	0.06
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	2	1,948,636	0.04
32252	NYS OWNED REFORESTATION LAND	RPTL 534	487	66,004,603	1.50
33302	COUNTY OWNED REFORESTED LAND	RPTL 406(6)	50	3,181,536	0.07
41101	VETS EX BASED ON ELIGIBLE FUNDS	RPTL 458(1)	8	30,637	0.00
41102	VETS EX BASED ON ELIGIBLE FUNDS	RPTL 458(1)	5	19,726	0.00
41120	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	1	9,972	0.00

Equalized Total Assessed Value 4,412,830,434

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
41121	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	426	5,159,149	0.12
41122	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	3	38,667	0.00
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	5	105,676	0.00
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	503	10,299,283	0.23
41132	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	2	42,963	0.00
41140	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	4	138,005	0.00
41141	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	338	11,658,188	0.26
41142	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	1	42,963	0.00
41150	COLD WAR VETERANS (10%)	RPTL 458-b	1	0	0.00
41300	PARAPLEGIC VETS	RPTL 458(3)	4	1,133,262	0.03
41400	CLERGY	RPTL 460	17	40,976	0.00
41631	VOL/FIRE/AMB	RPTL 466-a	6	93,611	0.00
41632	VOL/FIRE/AMB	RPTL 466-a	6	117,178	0.00
41690	VOLUNTEER FIREFIGHTERS AND AMBULANCE	RPTL 466-c,d,e,f,g,h&i	10	31,363	0.00
41691	VOLUNTEER FIREFIGHTERS AND AMBULANCE	RPTL 466-c,d,e,f,g,h&i	1	3,000	0.00
41692	VOLUNTEER FIREFIGHTERS AND AMBULANCE	RPTL 466-c,d,e,f,g,h&i	4	12,453	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	78	6,973,124	0.16
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	1,333	96,777,656	2.19
41730	AGRIC LAND-INDIV NOT IN AG DIST	AG MKTS L 306	40	1,684,450	0.04
41800	PERSONS AGE 65 OR OVER	RPTL 467	26	1,245,235	0.03
41801	PERSONS AGE 65 OR OVER	RPTL 467	88	5,096,662	0.12
41802	PERSONS AGE 65 OR OVER	RPTL 467	124	6,246,550	0.14
41805	PERSONS AGE 65 OR OVER	RPTL 467	3	83,260	0.00
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	173	2,369,557	0.05
42120	TEMPORARY GREENHOUSES	RPTL 483-c	4	153,718	0.00
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	45	732,351	0.02
47450	FOREST/REF LAND - FISHER ACT	RPTL 480	11	1,307,346	0.03
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	212	38,815,881	0.88
47610	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	5	37,860	0.00
47611	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	22	2,799,846	0.06
47612	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	1	4,000	0.00
48650	LTD PROF HOUSING CO	P H F I L 33,556,654-a	3	1,512,700	0.03
48660	HOUSING DEVELOPMENT FUND CO	P H F I L 577,654-a	1	555,185	0.01

Equalized Total Assessed Value 4,412,830,434

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
48670	REDEVELOPMENT HOUSING CO	P H F I L 125 & 127	1	9,804,200	0.22
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	3	1,658,522	0.04
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	14	788,575	0.02
50001	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	31	587,181	0.01
50002	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	1	0	0.00
50005	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	18	587,224	0.01
Total Exemptions Exclusive of System Exemptions:			5,181	1,050,301,871	23.80
Total System Exemptions:			64	1,962,980	0.04
Totals:			5,245	1,052,264,851	23.85

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: _____

Appendix B: Estimated Fund Balances

Estimated Fund Balance – Current Fiscal Year	General Fund	County Road Fund	Road Machinery Fund
Est. unassigned fund balances:	\$14,100,000	\$930,000	\$(500,000)
Less: est. encumbrances:	\$1,300,000	\$100,000	\$0
Est. unassigned fund balance available for appropriation:	\$12,800,000	\$830,000	\$(1,300,000)
Fund balance appropriated by governing board:	\$1,900,000	\$137,084	\$0

Appendix C: Statement of Special Reserves

As of October 21, 2025

DWI	\$48,232
E-911	\$140,044
TRAIL MAINTENANCE	\$155,239
BUS OPERATIONS	\$438,889

Appendix D: Schedule of Salary and Wages

Department	Positions	Stipends	Total Compensation	Fringe Benefits
Legislative	10		140,250.00	22,019.51
County Manager	2	1	200,682.00	104,288.68
Clerk of the Board	2		114,862.00	58,362.19
Purchasing	1		67,059.00	13,794.04
District Attorney	8	1	590,612.16	189,218.53
Treasurer	6		373,149.13	218,878.54
Assessments	6		346,261.70	168,568.08
County Clerk	10		504,015.65	188,147.96
Law	4		357,461.00	116,921.93
Human Resources	4		292,098.00	149,472.54
Elections	4		395,891.00	102,219.67
Building & Grounds	15		714,834.68	248,064.54
Information Tech	5		350,125.24	186,368.93
Sheriff	32		2,258,303.16	1,087,373.80
Dispatch	15		761,312.75	328,676.63
Probation	6		418,879.48	191,492.48
Jail	30		1,741,929.25	769,202.94
Stop DWI		1	7,000.00	535.50
Building Codes	6		384,807.78	180,148.99
Public Health	20		1,144,341.02	413,733.13
Community Services	2		153,102.00	58,918.48
Emergency Services	2		138,829.00	56,616.61
Bus Operations	1	1	71,957.68	22,935.41
Social Services	60		3,478,152.80	1,624,597.90
Office for the Aging	10		571,249.48	286,393.42
Rec, Forestry & Parks	12		386,033.68	102,319.73
Planning	5		354,746.00	141,832.87
County Road	34		1,818,864.68	780,440.12
Solid Waste	13		577,089.56	213,369.97
Self-Insurance		2	15,000.00	3,085.50
Totals	325	6	18,728,899.88	8,027,998.62

Appendix D: Schedule of Salary and Wages (Continued)

Elected and Appointed Officials to specific terms - in accordance with the adopted compensation plan and schedule.
The amounts below are included in Department totals above.

County Manager	128,357.00	Director of Human Resources	110,538.00
Clerk of the Board	64,483.00	Commissioner of Elections	62,733.00
District Attorney	221,200.00	Commissioner of Elections	62,733.00
County Treasurer	96,164.00	Sheriff	96,164.00
Director of Real Property	78,450.00	Commissioner of DSS	110,538.00
County Clerk	77,334.00	County Highway Superintendent	96,164.00
County Attorney	150,159.00		

Appendix E: Statement of Debt

As of December 31, 2025

Bonds Outstanding

Fund	PURPOSE	Date Issued	Interest Rate	Outstanding 12/31/2025	Due 2026	Final Maturity
COUNTY	County Courthouse Building	2008	2-4%	5,475,000	395,000	2037
	2022 Facilities - Highway, Human Services, DMV, Elections	2022	3.46%	16,270,200	720,600	2042
	2022 Highway Equipment Bond	2022	2.05%	80,000	80,000	2026
	Total County			22,246,756	1,274,274	
HOSPITAL	2022 Facility Project	2022	3.46%	28,924,800	1,280,000	2042

Appendix F: Constitutional Tax Margin & Debt Limit

2026 Constitutional Debt Margin			2026 Constitutional Debt Limit		
Total Taxing Power	\$	42,745,360	Debt Limit	\$	199,478,346
Tax Levy Subject to the Limit	\$	20,766,373	Total Indebtedness	\$	52,171,556
			<i>This includes all enterprise funds</i>		
Tax Margin Available	\$	21,978,987	Debt Capacity Available	\$	147,306,790
% of Taxing Power - 2026		48.6%	% of Debt Limit - 2026		26.2%

Constitutional Tax Margin = 1.5 % of the 5-year average full valuation.

Constitutional Debt Limit = 7 % of the 5-year average full valuation.

2026 5-year average full valuation: \$2,849,690,654.



LEWIS
COUNTY
NEW YORK