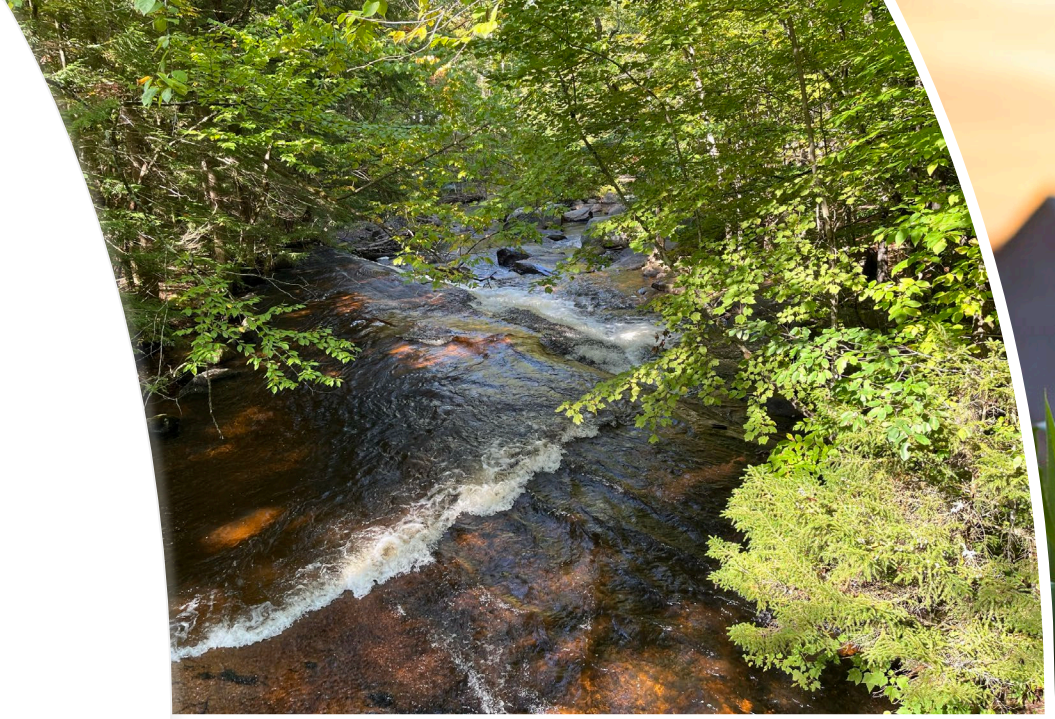
2027 Budget Workshop

LEWIS COUNTY
NEW YORK







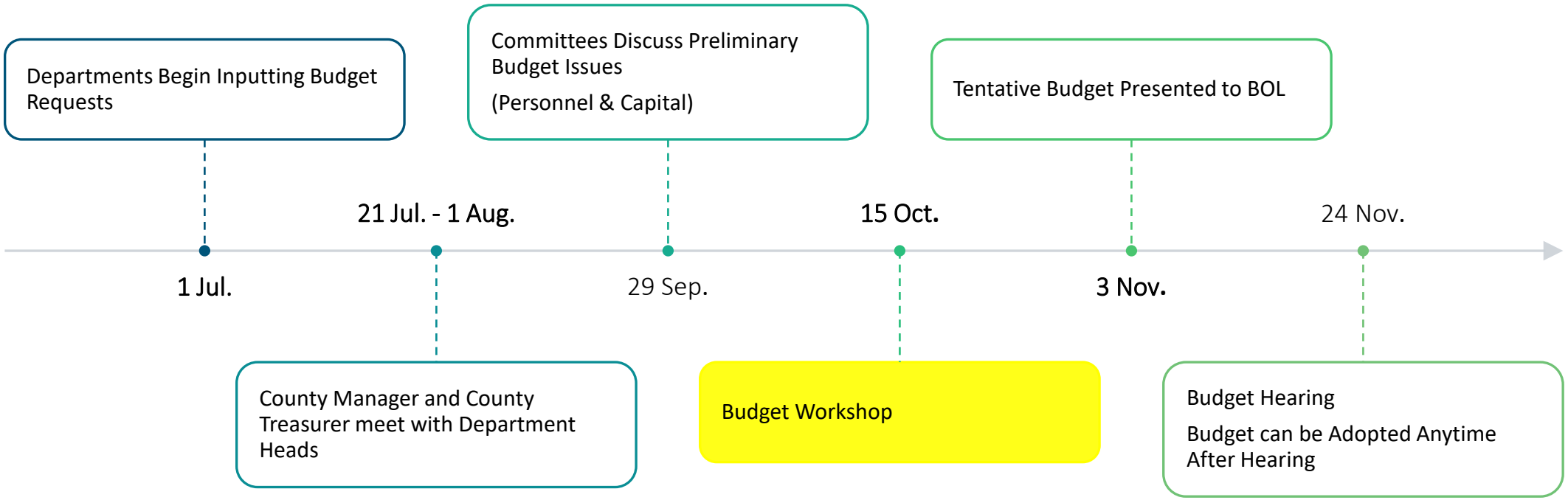


2027 Budget Overview

- Process
- Transparency
- Targets
- Fund Balance
- Revenue
- Drivers
- Expenses
- Tax Rate & Equalization

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2027 Budget Process



LEWIS COUNTY NEW YORK

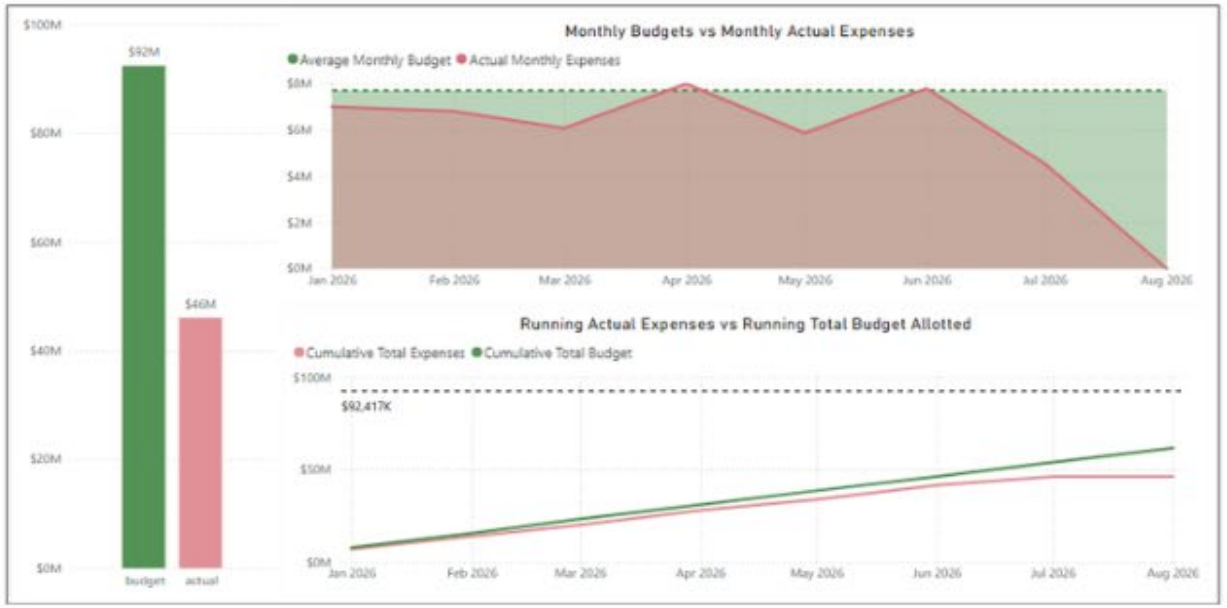
Tapped In Lewis County Podcast

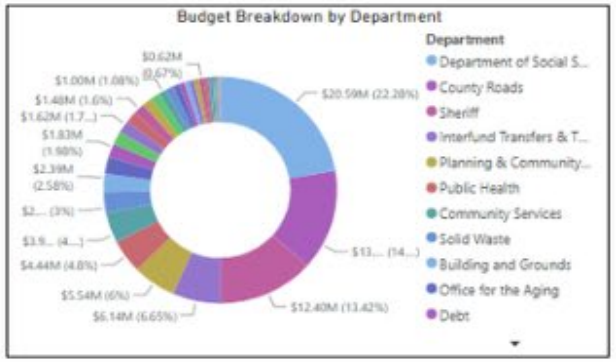
- Part One: General overview of the budget process, funding, and priorities.
- Part Two: Department heads discuss their individual budgets, needs, and challenges.
- Overall goal: Help residents better understand the County budget and how their tax dollars support essential County services.

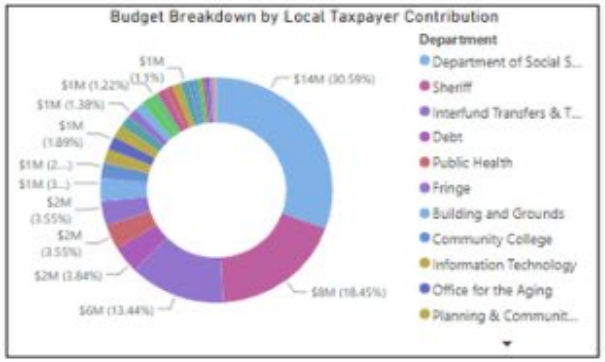


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Budget Year	Actual YTD Net Spending	Final Full Year Budget	Final Full Budget Remaining
2026	$46.06M	$92.42M	$46.36M



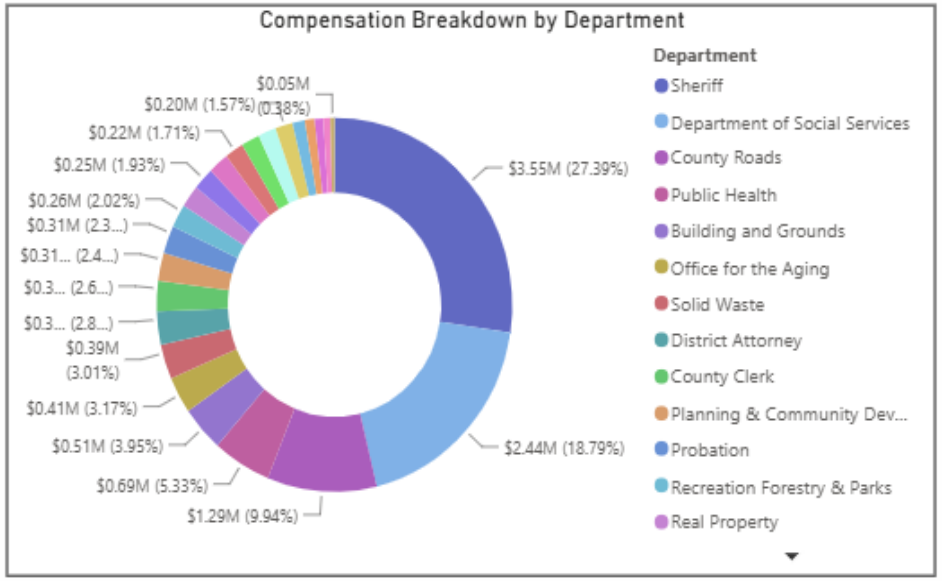


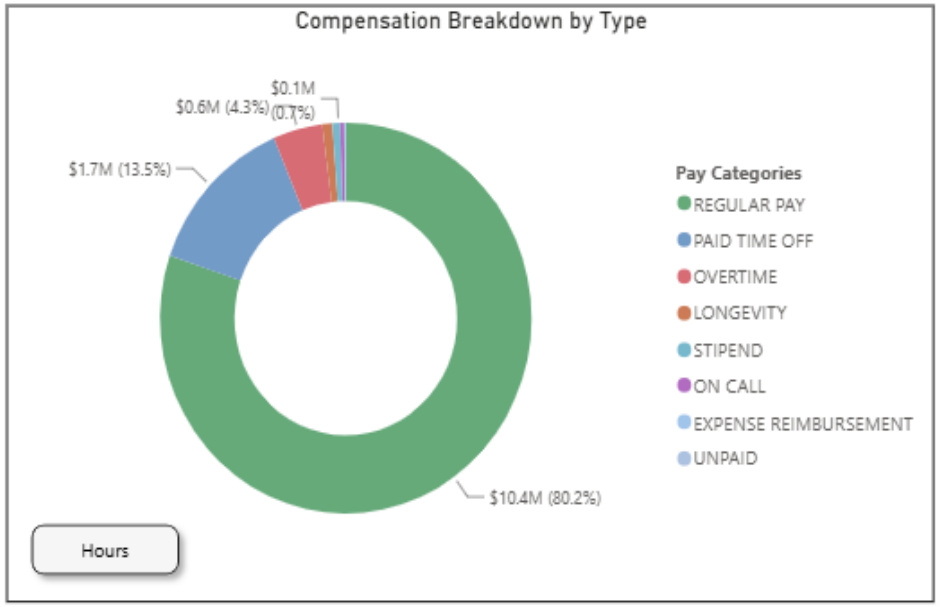


	Total Actual Spending	Final Budget	Final Budget Pct Utilized
2. Expense	**$46,056,429**	**$92,417,429**	**49.8%**
1. General Fund	**$38,791,552**	**$76,425,277**	**50.8%**
Culture and Recreation	$573,058	$1,595,257	35.9%
Debt Service	$1,479,966	$1,826,050	81.0%
Education	$642,932	$1,000,000	64.3%
Employee Benefits	$871,555	$1,620,000	53.8%
General Government Support	$6,713,287	$12,635,067	53.1%
Health	$4,566,035	$8,796,187	51.9%
Home and Community Service	$506,358	$2,025,948	25.0%
Interfund Transfers	$5,185,275	$6,142,980	84.4%
Other Economic Development	$1,022,944	$2,420,910	42.3%
Public Safety	$5,913,681	$14,264,669	41.5%
Social Services	$10,413,709	$20,581,421	50.6%
Transportation	$902,751	$3,516,789	25.7%
2. County Road Fund	**$5,613,304**	**$13,215,595**	**42.5%**
County Road Fund	$4,229,687	$10,127,564	41.8%
Road Machinery Fund	$1,383,617	$3,088,031	44.8%
3. Solid Waste Fund	**$1,651,573**	**$2,776,557**	**59.5%**
Home and Community Service	$1,651,573	$2,776,557	59.5%
Total	**$46,056,429**	**$92,417,429**	**49.8%**

[Budget Data Transparency - Power BI Report - Lewis County, NY]

Budget Public Dashboards





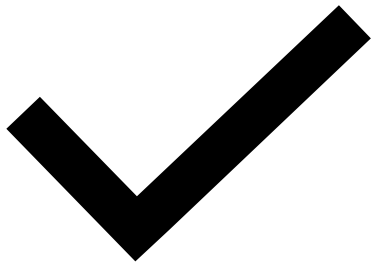
Department	Est FTE Count	Budgeted FTEs
Sheriff	62.61	67.0
Department of Social Services	56.28	59.0
County Roads	26.94	29.0
Public Health	16.07	17.3
Building and Grounds	13.41	13.5
Office for the Aging	9.44	10.0
County Clerk	8.97	9.0
Solid Waste	8.87	8.8
Recreation Forestry & Parks	6.82	8.0
Planning & Community Development	6.16	6.0
Probation	5.94	6.0
Real Property	5.72	6.0
District Attorney	5.59	6.5
Fire & Building Codes	5.29	
Treasury	5.00	6.0
County Attorney	3.97	4.0
Human Resources	3.92	4.0
Elections Board	3.83	4.0
Information Technology	3.73	5.0
Community Services	2.11	2.0
Clerk of the Board	2.00	2.0
County Manager	2.00	2.0
Fire and Emergency Management	2.00	2.0
Purchasing	1.00	1.0
Total	**266.64**	**278.0**

Fiscal Targets Est. 2023

Maintain	Maintain a General Fund Balance between 10% and 30% of annual operations
Maintain	Maintain a Health System Fund Balance of at least 16% of annual operations
Retain	Retain A+ Credit Rating
Invest	Invest at least 3% of annual operating budget into capital equipment and projects
Maintain	Maintain a debt ratio of no greater than 50% of the constitutional limit

Fund Balance Target 10% to 30% of Operating Budget

- General Fund Operating Budget = $79,617,190
- Unallocated Fund Balance Projection – December 31, 2026 = $15,000,000
- Fund Balance as a Percentage of Operating Expenses = 18.84%

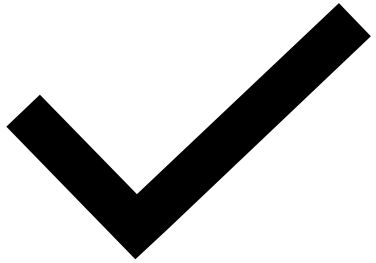


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Maintain a debt Limit of no more than 50% of constitutional limit

- In New York State, there are constitutional limits to how much debt a local government or school district can incur.
- The debt limit is 7% of the five-year average full valuation of taxable property within a municipality.
- $3,700,286,694 x 7% =

Total Debt Limit = $259,020,068



- 2008 Court House Bond= $5,080,000 (Matures 2037)
- 2022 Building Projects Bond = $15,550,000 (Matures 2042)

Total Debt = $20,630,000 (7.96% of debt limit)

- If we include the Hospital debt of $27,644,800

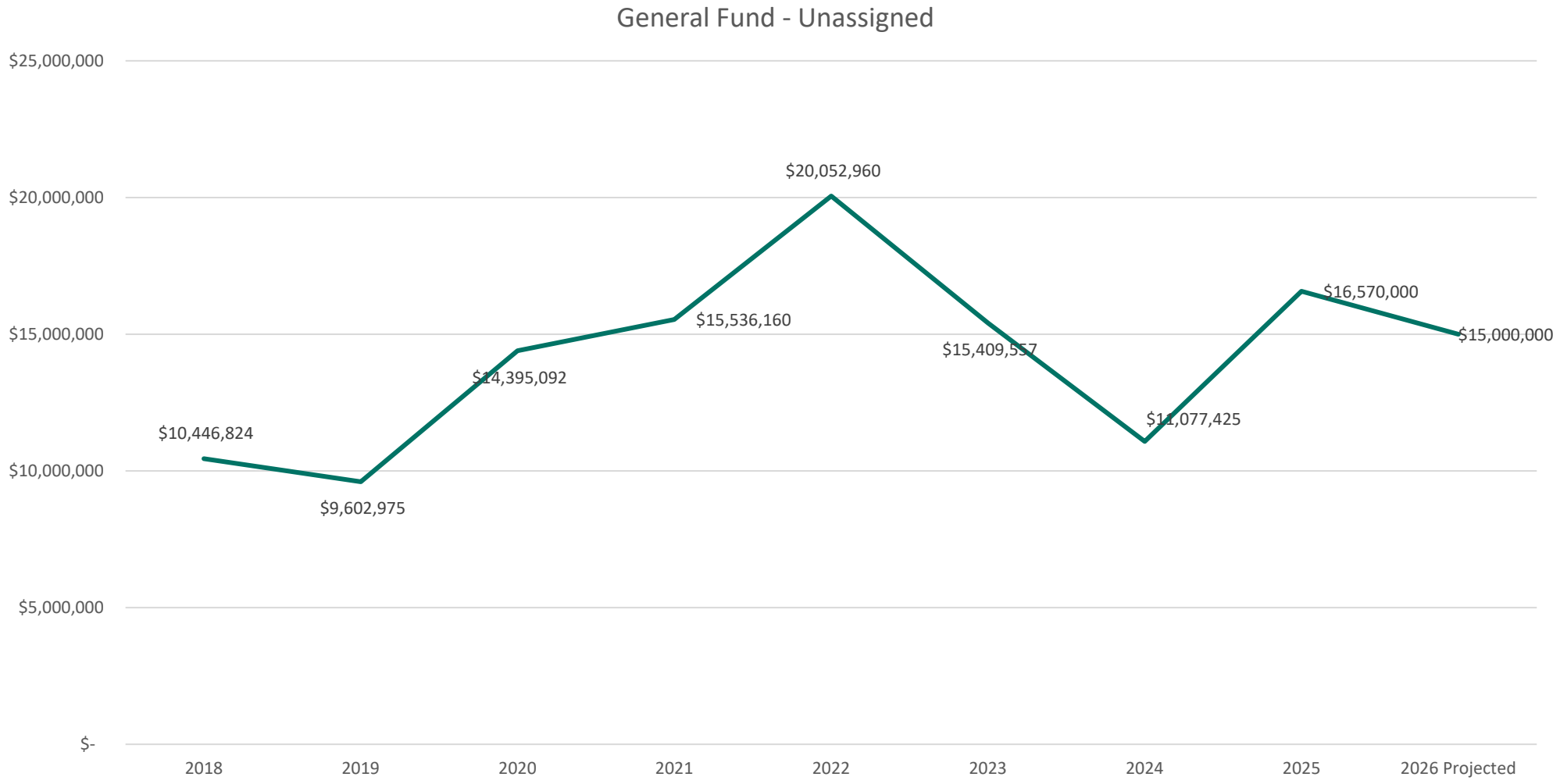
The total debt is $48,274,000 (18.64% of debt limit)

LEWIS COUNTY
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Fund Balance Summary

Fund	Estimated Fund Balance
General Fund	Unallocated $15,000,000
County Road	$107,000
Highway Machinery	$(1,200,000) due to intercompany equipment loans
Solid Waste	$132,000
Workers Compensation Insurance Fund	$6,400,000
Health Insurance Fund	$3,000,000
Capital	$4,000,000

General Fund Balance



2027 Budget by Department

2027 Budget Tim.xlsx

LEWIS COUNTY
NEW YORK

2027 Budget Drivers

- Income
  - Assessed value grew at 10.26%
  - Sales Tax increased by $350,000
  - $500,000 increase in interest income
- Expense
  - Health Insurance 6%
  - Retirement Costs 14%
  - FTE’s are down 3
  - Reduced vehicles by 4

LEWIS COUNTY NEW YORK

2027 Budget Drivers

- 730B Mental Health Restoration: $417,000 ($175,000 to $592,000)
- Juvenile Detention: $900,000 (0 to 2)
- 18B Conflict Defenders: $145,000 ($130,000 to $275,000)
- DSS: $722,000
  - SNAP Admin Cost Shift (2027 Full Year): $307,450 (not budgeted)
  - SNAP Error Rate Cost Shift (Q4 2027): $215,538 (not budgeted)
- Community College: $200,000 ($1,000,000 to $1,200,000)
- Energy Costs: $500,000
- IGT budgeted at $5,500,000 ($2,500,000 of private-pay revenue provided by the hospital)

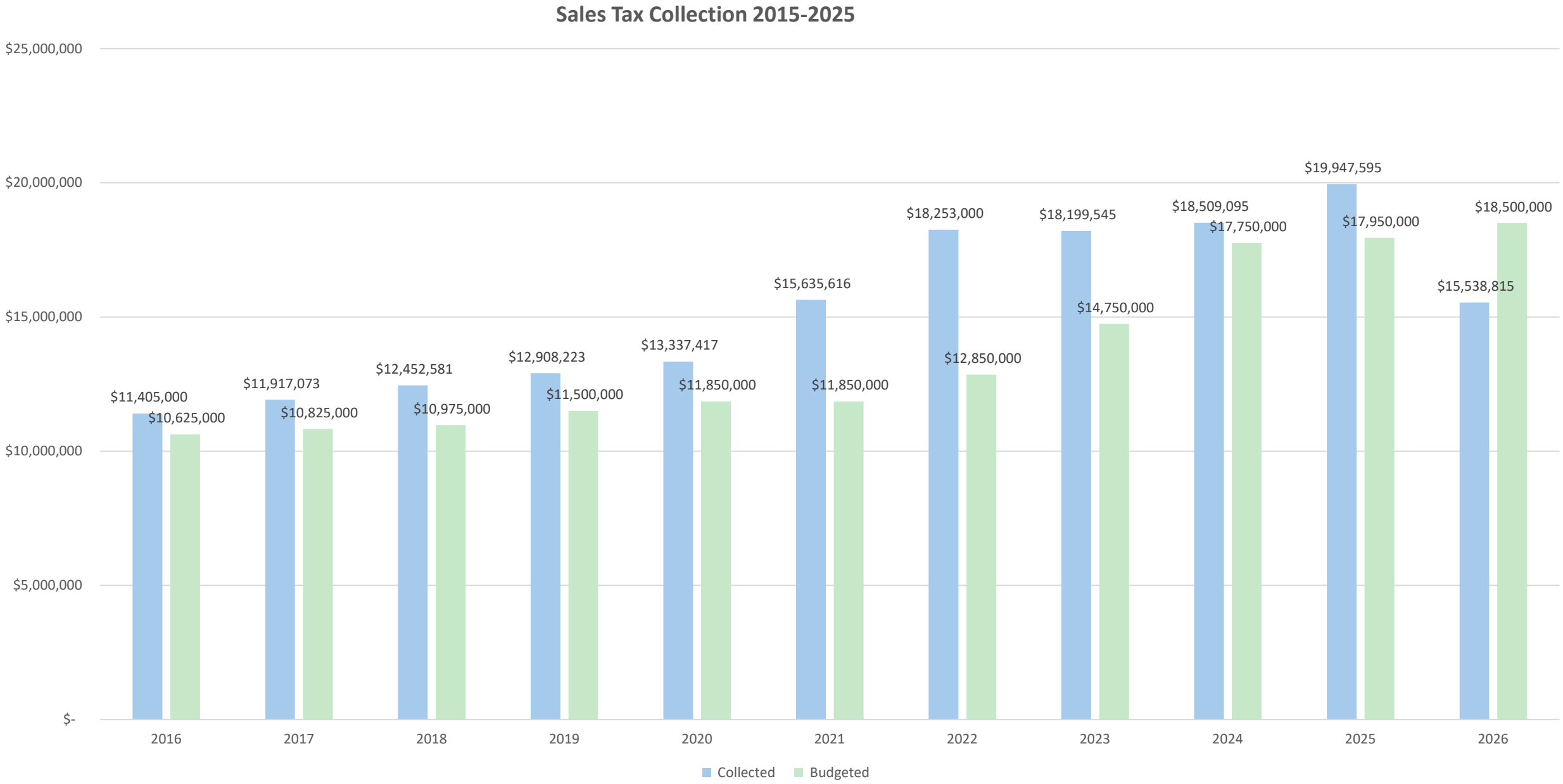
Budget Summary

Fund	2026 Budget	2027 Budget
General Fund	$71,044,550	$79,617,190
County Road	$9,123,696	$9,700,000
County Machinery	$956,338	$996,590
Solid Waste	$2,570,557	$3,020,000
Total Budget	$83,695,141	$93,333,780
Lewis County General Hospital	$112,045,940	$123,700,000
Total Budget	**$195,741,081**	**$217,033,780**

Revenue

- $79,617,190 (Total General Fund Budget) = $10,472,640 Increase
  - 15.15% increase over 2026
- Departmental Non-Tax Revenue
  - $35,780,830 = $5,902,653 increase
  - 19.76% increase over 2026
- Sales Tax
  - $18,850,000 = $350,000 increase
  - 1.89% increase over 2026
- Property Tax
  - $22,886,360 = $2,119,987 increase

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NEW YORK



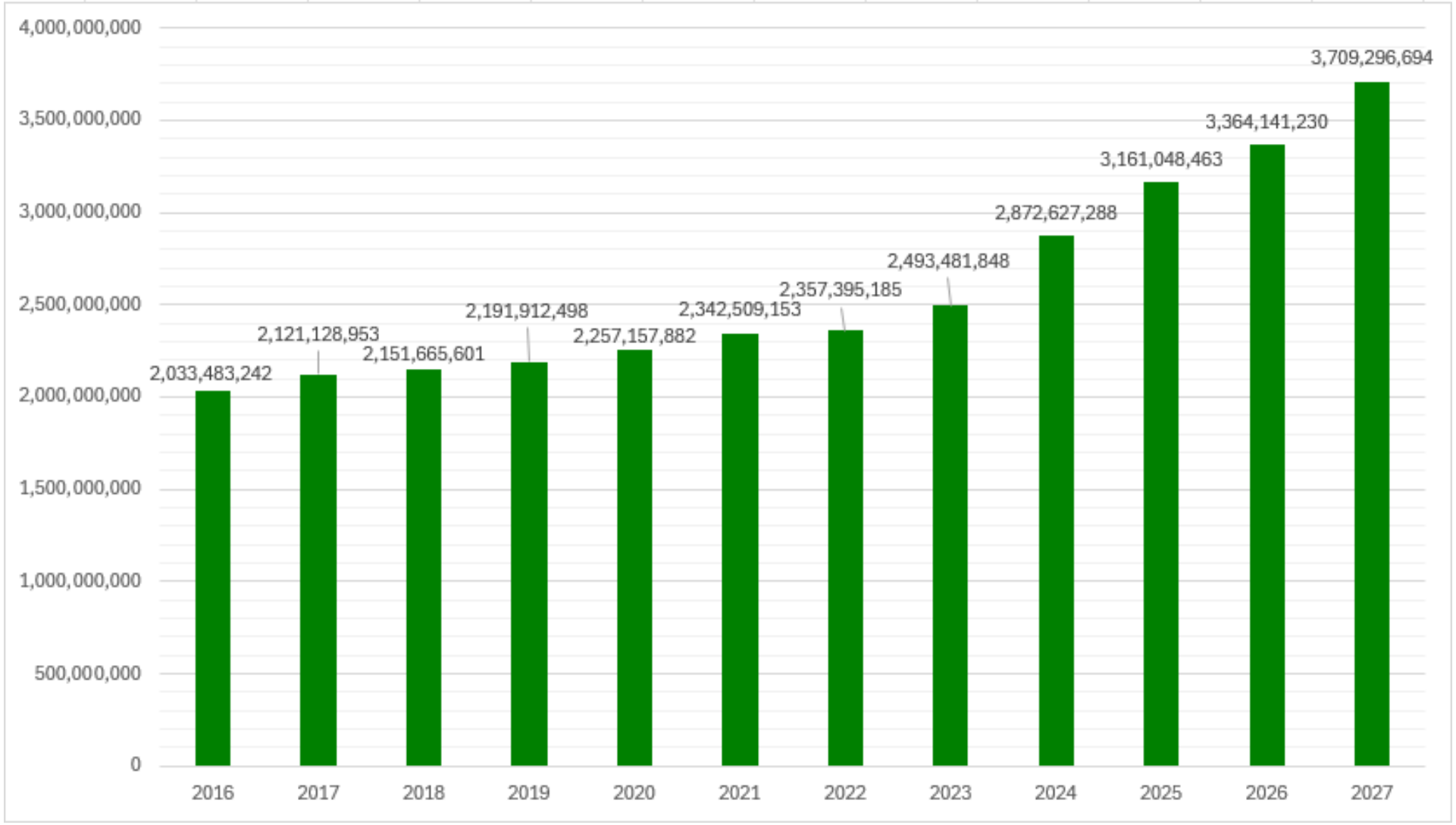
Note: 2025 is YTD through Oct. 3, 2025

Property Value

- Assessed value continues to grow
  - $3,364,141,230 (Total Valuation) 2025
  - $3,700,286,694 (Total Valuation) 2026
  - $345,155,463 (Increased Valuation) 10.26%

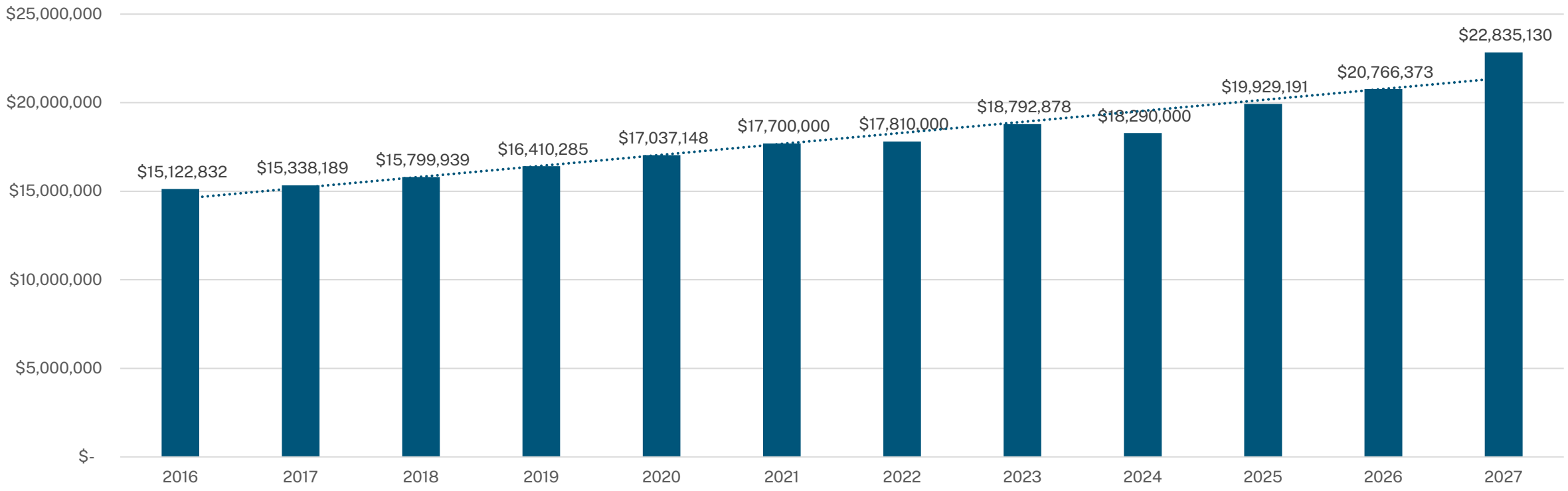
  - .01=$37,000
  - .10=$370,028
  - .50=$1,850,143
  - 1.00=$3,700,286

Full Taxable Value



Levy

- $79,617,190 (Total General Fund expenses)
  - -$35,780,830 (Non-Tax Revenue)
  - -$18,850,000 (Sales Tax)
  - -$2,100,000 (Fund Balance)
  - $22,886,360 (Levy)
  - This is a $2,119,987 Increase

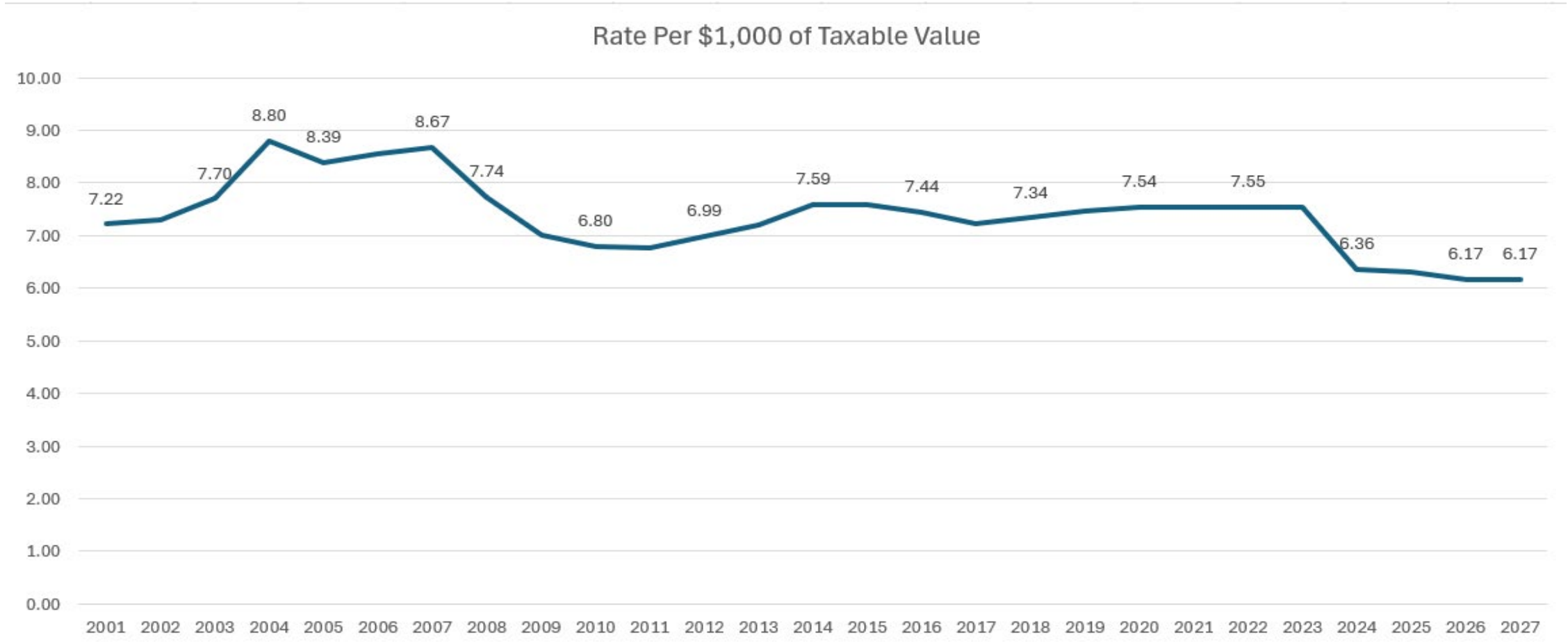


Property Tax Levy

LEWIS COUNTY
NEW YORK

2027 Tax Rate

- $79,617,190(Total Budget)
  - -$35,780,830 (Non-Tax Revenue)
  - -$18,500,000 (Sales Tax)
  - -$2,100,000 (Fund Balance)
  - $22,886,360 (Levy) / $3,709,296,694 (Assessed Value) / $1,000
  - $6.17 per $1,000 of Assessed Value
  - 2026 rate was $6.17



No increase in the Tax Rate

LEWIS COUNTY
NEW YORK

Town	2026 Taxable Full Value	2027 Taxable Full Value	Percent Change	Explanation:
CROGHAN	452,235,584	505,406,061	11.82%	Town wide revaluation
DENMARK	222,334,392	264,297,030	18.87%	Town wide revaluation
DIANA	239,114,582	280,531,888	17.32%	Equalization rate decreased from 97% to 84.5%
GREIG	357,758,615	422,927,744	18.22%	Equalization rate decreased from 65% to 57%
HARRISBURG	64,972,303	65,819,291	1.30%	No change in eq rate / No major assessment adjustments
LEWIS	116,868,507	122,335,388	4.68%	Equalization rate decreased from 53.3% to 52%
LEYDEN	151,126,889	167,475,858	10.82%	Equalization rate decreased from 71% to 65%
LOWVILLE	404,202,738	403,752,345	-0.11%	No change in eq rate / No major assessment adjustments
LYONSDALE	152,171,230	148,125,845	-2.62%	Equalization rate increased from 54% to 56%
MARTINSBURG	156,087,367	165,624,112	6.11%	Equalization rate decrease from 100% to 96.75%
MONTAGUE	54,374,197	63,704,920	17.16%	Equalization rate decreased from 71% to 61%
NEW BREMEN	245,464,052	262,336,811	6.91%	Equalization rate decreased from 74.5% to 71%
OSCEOLA	75,402,811	81,621,013	8.25%	Equalization rate decreased from 64.5% to 64%
PINCKNEY	47,448,082	52,588,924	10.85%	Equalization rate decreased from 88% to 83%
TURIN	114,587,762	126,902,627	10.75%	Equalization rate decreased from 73.5% to 71%
WATSON	306,296,282	353,562,026	15.43%	Equalization rate decreased from 75.5% to 71%
WEST TURIN	204,189,912	222,284,811	8.90%	Equalization rate decreased from 68% to 66%
OVERALL	3,364,634,305	3,709,296,694	10.26%	

For 2026, the state sales trends were between 0 and +7% causing the town equalization rates to drop in most municipalities. When an equalization rate drops, the full value increases even if there is no change to the assessed value. The towns of Croghan and Denmark completed town wide revaluation projects in 2026.

Residential property trends were between +5% and +7% • Commercial property trends were between 0% and +1% • Vacant, Farm & Forest property trends between +3% and +4%

LEWIS COUNTY
NEW YORK

Town	2026 Rate	Tentative 2027 Rate	Percent Change
LEWIS COUNTY	6.1728600	6.173807	0%
CROGHAN	14.030021	6.173807	-56%
DENMARK	8.069240	6.173747	-23%
DIANA	6.363919	7.306290	15%
GREIG	9.496867	10.831188	14%
HARRISBURG	8.818371	8.819539	0%
LEWIS	11.581351	11.872456	3%
LEYDEN	8.694169	9.497965	9%
LOWVILLE	6.172883	6.173700	0%
LYONSDALE	11.433308	11.026415	-4%
MARTINSBURG	6.172999	6.381142	3%
MONTAGUE	8.694169	10.120782	16%
NEW BREMEN	8.285922	8.695460	5%
OSCEOLA	9.570326	9.646370	1%
PINCKNEY	7.437181	8.123259	9%
TURIN	8.694169	9.425461	8%
WATSON	8.694369	9.957544	15%
WEST TURIN	9.353027	9.957760	6%

2027 Rate Change Including Equalization

	2026 Adopted Budget	2027 Budget Draft	Year-Over-Year Difference	% Change
Total Appropriations	$71,044,550	$79,617,190	$8,572,640	12.07%
Total Revenue	$48,378,177	$54,630,830	$6,252,653	12.92%
Less Applied Fund Balance	$1,900,000	$2,100,000	$200,000	10.53%
Property Tax Levy	$20,766,373	$22,886,360	$2,119,987	10.21%
Taxable Value	$3,364,634,305	$3,709,296,694	$344,662,389	10.26%
County Tax Rate	$6.17	$6.17	$0.00	**0%**

Budget Summary

LEWIS COUNTY
NEW YORK

LEWIS COUNTY
NEW YORK

Budget Details Expenses

Labor Totals

Headcount

- 2026 = 325
- 2027 = 320

FTE

- 2026 = 285
- 2027 = 282.5

FTE Changes by Department

- 1.5 - Public Health
- 1 - Information Technology
- 0.5 - Sheriff's Office
- 1 - Recreation, Forestry & Parks
- 0.5 - Highway
- Add 1 - Community Services
- Add 1 - Planning & Community Development

Labor Impact $1,496,386 Increase

- Labor Cost (Salary + OT)
  - All funds $19,370,120
  - 3.3% increase from 2026
  - $620,139 increase
- Health Insurance
  - All funds $3,317,532
  - 14.1% increase from 2026
  - $468,670 increase
- Retiree Health
  - All funds $2,056,478
  - 7% increase From 2026
  - $136,121 increase
- Retirement
  - All funds $3,312,541
  - 11.4% increase over 2026
  - $337,992 Increase

Total Burden Labor Cost $28,270,800

LEWIS COUNTY NEW YORK

2027 Contingency

- 2026 Budget Contingency: $300,000
- 2027 Budget Contingency: $725,000

LEWIS COUNTY
NEW YORK

Outside Agencies (Non-Departmental)

Agency	2026 Budgeted	2027 Requested	2027 Draft Budget
Adirondack North Country Association	$3,000	$3,000	$3,000
Adirondack Park Council of Governments	$800	$1,000	$1,000
Advocate Drum (FDRLO)	$50,000	$50,000	$50,000
Constable Hall Association	$2,000	No request received	$0
Cornell Cooperative Extension	$373,000	$410,453.58	$373,000
Diana Historical Museum	$2,000	$2,000	$2,000
Double Play Community Center	$20,000	$20,000	$10,000
Hand in Hand Childcare Center	$20,000	$20,000	$20,000
International Maple Museum	$2,000	$2,000	$2,000
JCC Center for Community Studies	$5,000	$5,000	$5,000

Outside Agencies (Non-Departmental)

Agency	2026 Budgeted	2027 Requested	2027 Draft Budget
Lewis County Agricultural Society	$5,000	$10,000	$10,000
Lewis County Historical Society	$40,000	$60,000	$40,000
Lewis County Humane Society	$10,000	$20,000	$10,000
Naturally Lewis, Inc.	$373,000	$390,000	$373,000
Railroad Historical Society of NNY	$2,000	No request received	$0
Lewis County Soil and Water	$140,000	$155,000	$155,000
Lyons Falls Historical Society	$2,000	$2,000	$2,000
North Country Library System	$45,000	$45,000	$45,000
Old Tyme Fiddlers Association	$2,000	$2,000	$2,000
Land Bank Expenditures	$0	$35,000	$35,000

Continuing Our Momentum in 2027

Budget Funding

PSB Front Doors: $45,000

Record Storage Building Exterior: $20,000

Codes Software: $40,000

Bridge NY Funds

- Pine Grove Rd Culvert at Number 4 Rd
- Marshey Road
- Erie Canal Road-New Bremen
- Boshart Road-Lowville
- Eatonville Road-Greig
- Kotel Road-Watson

CHIPS

- Paving
  - Turin Rd.
  - Brantingham Rd.
  - East Rd (Town of Denmark)
  - Old State Rd.
  - East Martinsburg Rd.
  - Complete Streets
  - Port Leyden

LEWIS COUNTY NEW YORK

2027 Budget Goals

- Eliminate through attrition 5 to 8 additional FTE's
- Eliminate 3 to 5 additional pieces of equipment
- Must always focus on growing revenue
  - **The best way to contain taxes is to *expand the tax base (property taxes)***
  - ***Increase Economic Activity (sales tax)***

LEWIS COUNTY NEW YORK

Questions & Discussion

Tax Rate

- Same as last year

General Fund Balance

- In the center of targeted range

Additional Legislator Input

LEWIS COUNTY
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