LEWIS COUNTY
NEW YORK

2027 TENTATIVE BUDGET



Tentative County Budget

Lewis County

2027

Timothy Hunt, Budget Officer

Taszden Newton , Deputy Budget Officer

Presented to Clerk of Board on November 3, 2026

(Section 354-County Law)

Public Hearing on November 24, 2026

Adopted

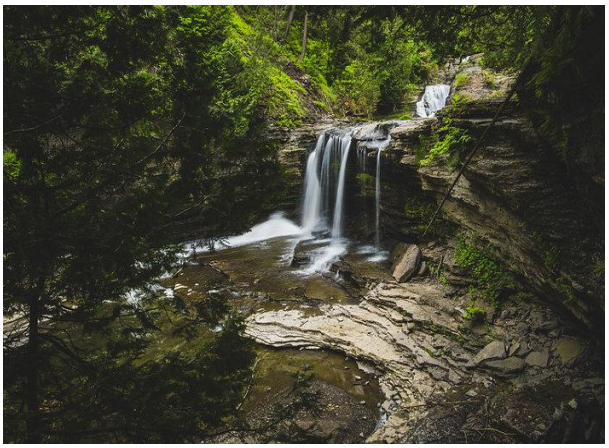
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Lewis County Community Profile

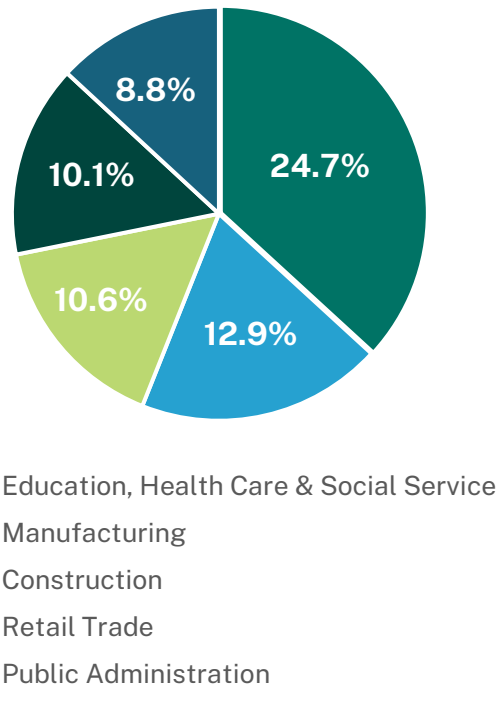
Nestled in the scenic landscapes of Northern New York, Lewis County offers the charm of small town living with convenient access to destinations throughout the Northeast and Canada. Located in the Black River Valley, just 40 miles south of the Canadian border, the County is within a day's drive of major cities including New York City, Boston, and Buffalo. Residents enjoy an affordable cost of living, a high quality of life, and safe, welcoming communities where people take pride in the place they call home.

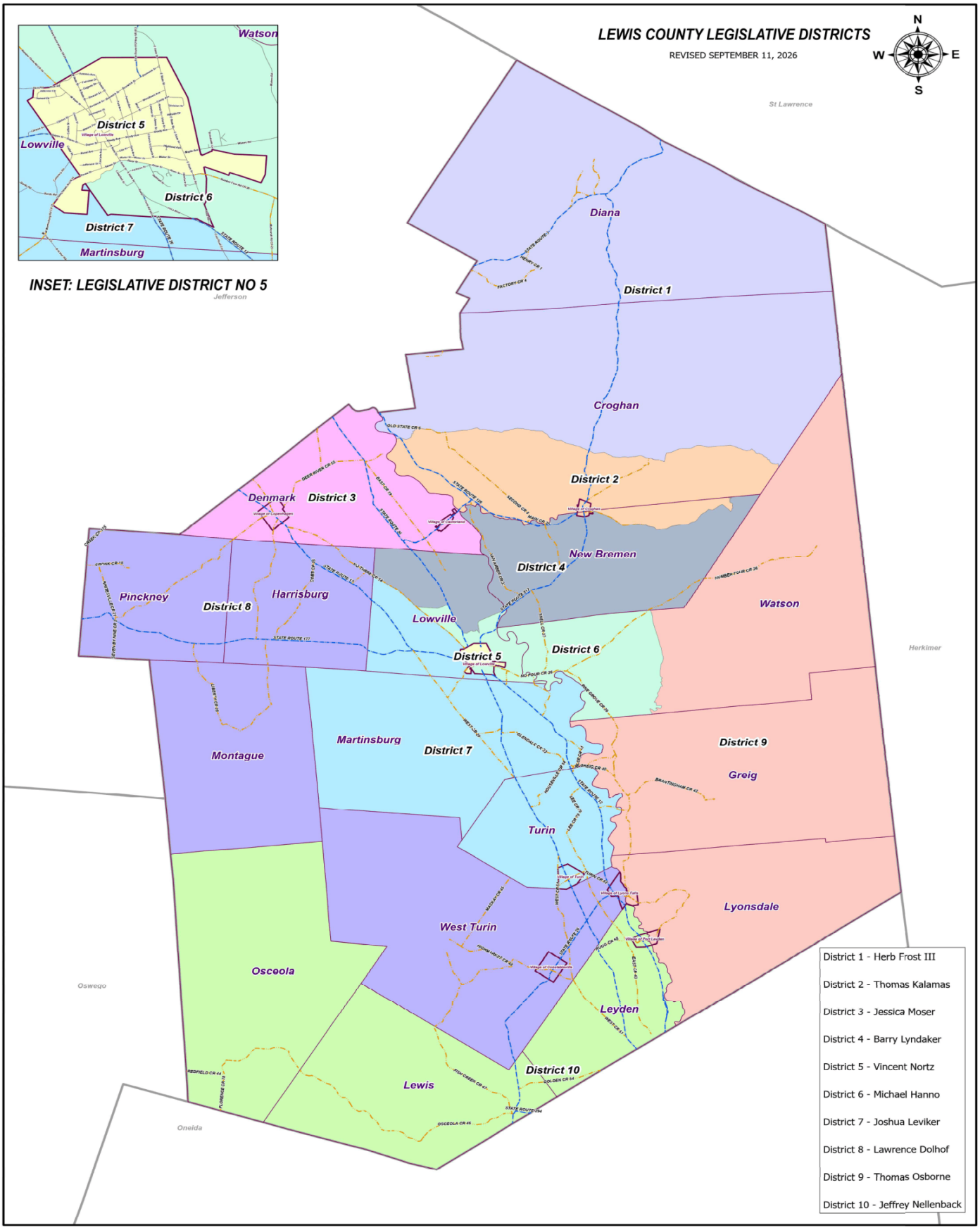


Lewis County's natural surroundings and year-round recreation are central to its character. The Tug Hill region draws snowmobilers throughout the winter and ATV riders during the warmer months, while the Adirondacks offer opportunities for hiking, horseback riding, camping, and exploring the outdoors. Beyond recreation, communities throughout the County come alive with local traditions, free village band concerts, festivals, community events, and gatherings that bring residents and visitors together.

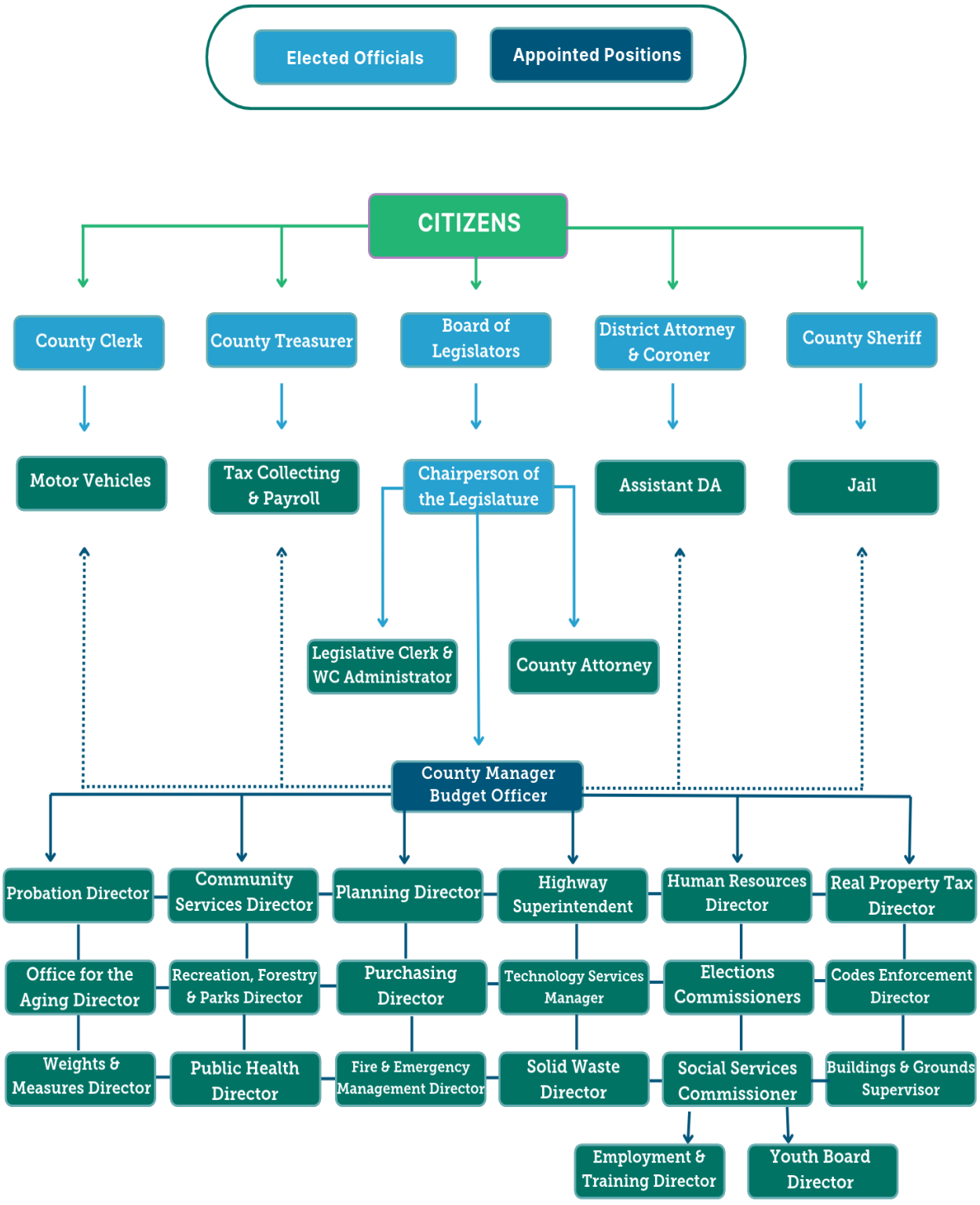
County Seat	**Lowville**
Total Square Miles	**1,290**
Total Forested Acres	**512,927**
Median Age	**41.9**
Median Household Income	**$68,182**
Total Population	**26,479**
Total Households	**11,110**
High School Graduate or Higher	**92.3%**






LEWIS COUNTY LEGISLATIVE DISTRICTS
REVISED SEPTEMBER 11, 2026
N
W
E
S
INSET: LEGISLATIVE DISTRICT NO 5
Watson
District 5
Village of Lowville
Lowville
District 6
District 7
Martinsburg
St Lawrence
Jefferson
Diana
District 1
Croghan
District 2
Denmark
District 3
New Bremen
District 4
Pinckney
District 8
Harrisburg
Lowville
Watson
District 5
District 6
Herkimer
Montague
Martinsburg
District 7
District 9
Greig
Turin
Lyonsdale
West Turin
Osceola
Leyden
Lewis
District 10
Oswego
Oneida
District 1 - Herb Frost III
District 2 - Thomas Kalamas
District 3 - Jessica Moser
District 4 - Barry Lyndaker
District 5 - Vincent Nortz
District 6 - Michael Hanno
District 7 - Joshua Leviker
District 8 - Lawrence Dolhof
District 9 - Thomas Osborne
District 10 - Jeffrey Nellenback
0 1 2 3
MILES

LEWIS COUNTY ORGANIZATIONAL CHART



LEWIS COUNTY NEW YORK

OFFICE OF THE COUNTY MANAGER
P: 315-376-5354 | F: 315-376-5445

Timothy Hunt
County Manager
timhunt@lewiscounty.ny.gov

To the Honorable Legislators and Residents of Lewis County,

Developing this budget was extremely challenging. Significant increases in unfunded and mandated costs have dramatically impacted our expenses, while revenues have remained flat and, in some cases, declined.

Despite these challenges, our dedicated team worked diligently to tighten spending wherever possible while continuing to deliver the essential services our residents depend on. Throughout this process, we remained focused on one of our most valuable assets: our employees. We must ensure they are fairly compensated while recognizing the difficult economic environment facing our community.

Energy costs continue to rise, and many taxpayers are struggling with gasoline, home heating, and other daily necessities. Balancing these realities while creating a fair and responsible budget is not an easy task.

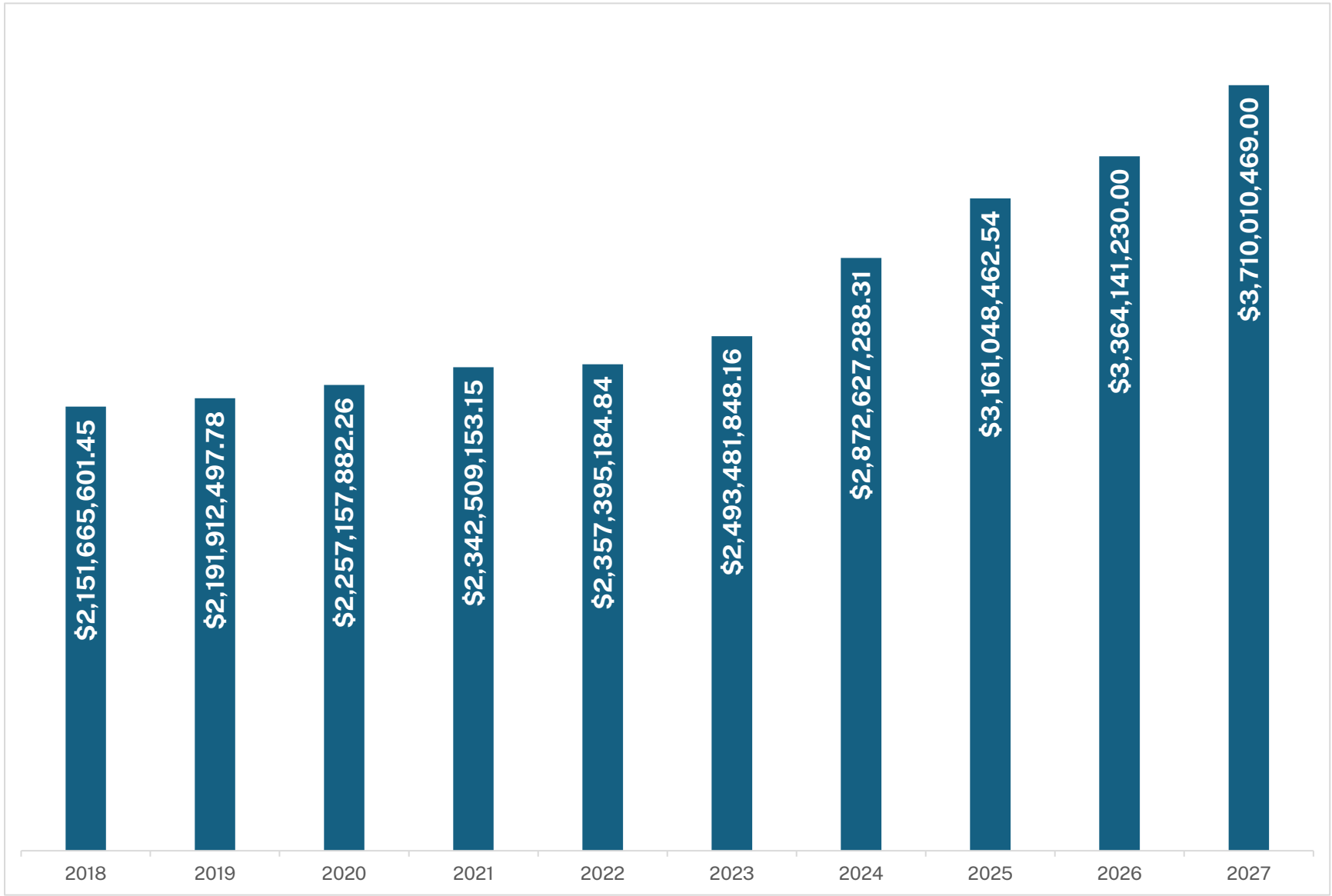
I am proud of the work our department heads have done to focus on essential services, identifying efficiencies, and reducing costs where possible. Their efforts have helped us develop a balanced budget that meets our competing priorities while remaining mindful of the financial challenges facing both our workforce and our taxpayers.

Respectfully submitted,

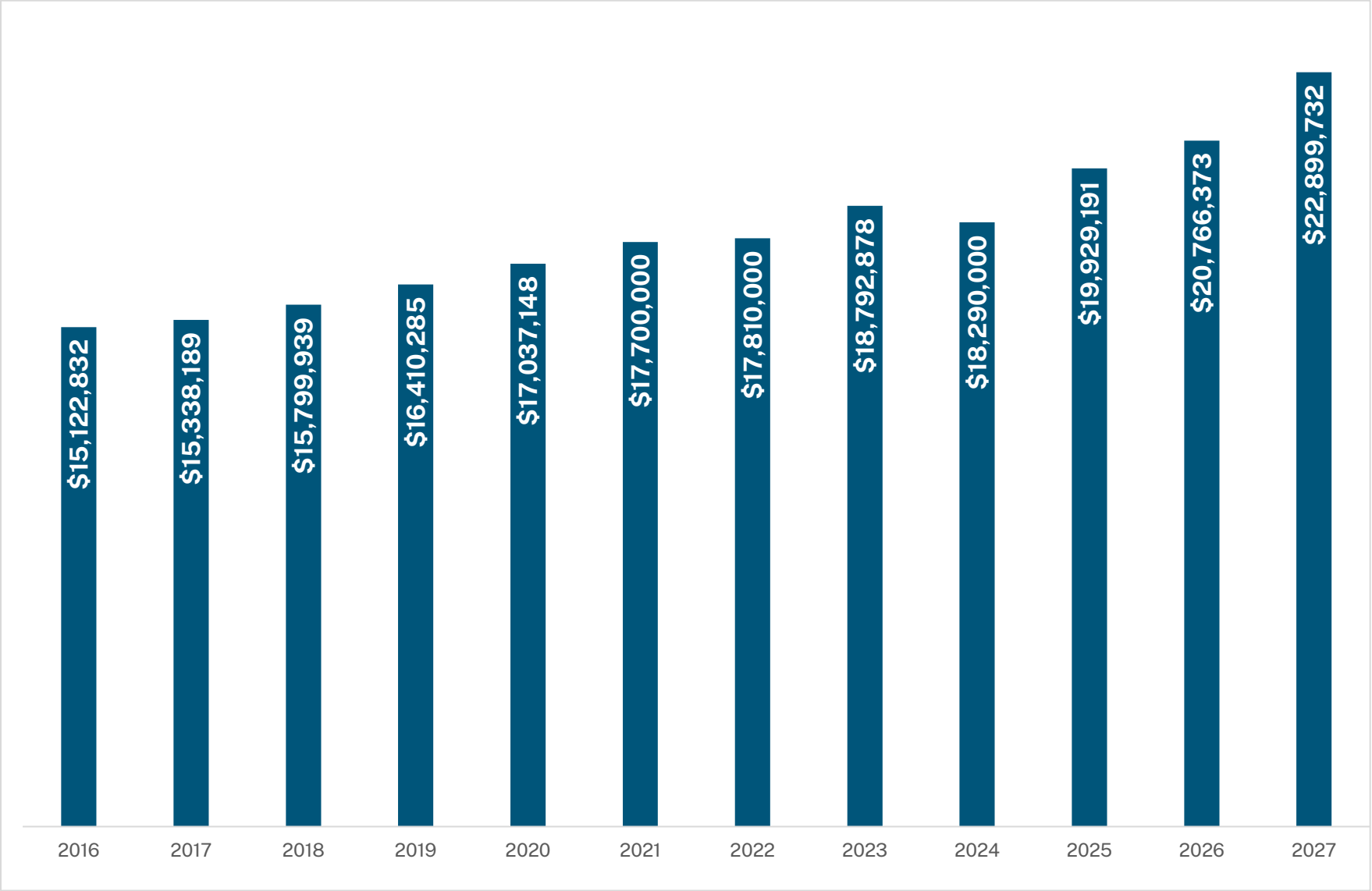
Timothy Hunt
County Manager

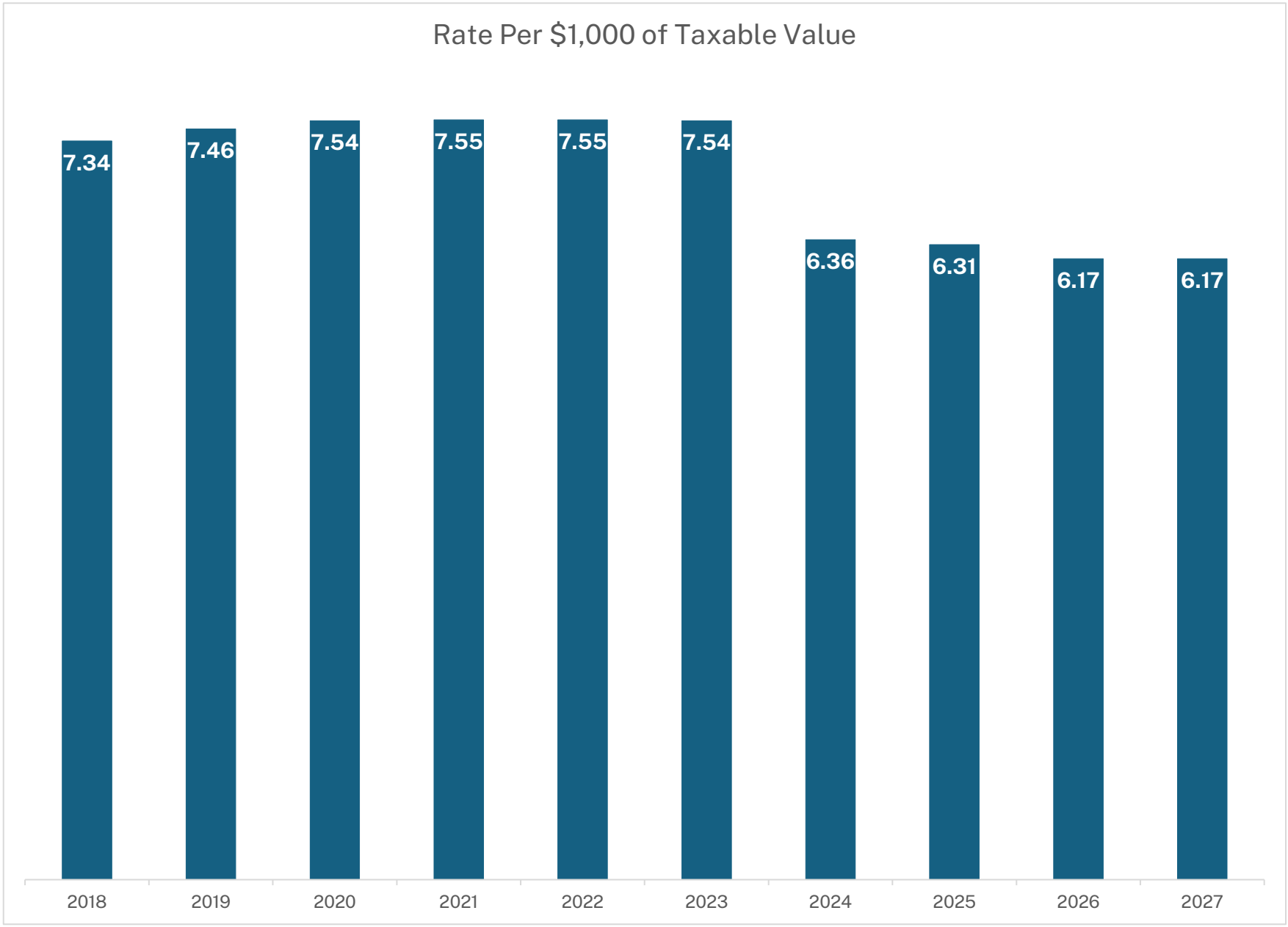


Historical Property Full Valuation Chart



Historical Property Tax Levy




Rate Per $1,000 of Taxable Value
7.34
7.46
7.54
7.55
7.55
7.54
6.36
6.31
6.17
6.17
2018
2019
2020
2021
2022
2023
2024
2025
2026
2027

Comparison 2026 to 2027 General Fund

APPROPRIATIONS	2026 ADOPTED	2027 TENTATIVE	$ INCREASE OR DECREASE	% OF INCREASE OR DECREASE
General Government Support	11,212,673	12,374,212	1,161,539	10.36%
Education	1,005,000	1,205,000	200,000	19.90%
Public Safety	11,493,335	15,292,027	3,798,692	33.05%
Health	8,451,835	8,955,619	503,784	5.96%
Transportation-Bus	3,320,580	6,127,953	2,807,373	84.54%
Social Services	20,458,197	21,592,167	1,133,970	5.54%
Other Economic Development (W/O Sw)	2,813,910	2,920,583	106,673	3.79%
Culture & Recreation	1,564,378	1,466,453	(97,925)	-6.26%
Home & Community Services (Incl A6420)	1,229,592	1,376,885	147,293	11.98%
Employee Benefits (Not In Depts)	1,620,000	1,586,500	(33,500)	-2.07%
Debt Service	1,826,050	1,821,200	(4,850)	-0.27%
Inter-Fund Transfers	6,050,000	6,100,000	50,000	0.83%
Total Appropriations	**71,045,550**	**80,818,601**	**9,773,051**	**13.76%**
Revenues				
Other Than Real Property Tax	3,701,000	4,709,500	1,008,500	27.25%
Non-Property Tax Items	18,850,000	19,148,000	298,000	1.58%
Departmental Income	2,068,922	2,086,754	17,832	0.86%
Home & Community Svcs (W/O Sw)	390,582	250,000	(140,582)	-35.99%
Charges To Other Govts	444,366	416,802	(27,564)	-6.20%
Use Of Money & Property	1,052,920	1,541,142	488,222	46.37%
Licenses & Permits	110,000	110,000	0.00	0.00%
Fines & Forfeitures	30,536	33,036	2,500	8.19%
Sale Of Property & Comp for Loss	479,542	462,950	(16,592)	-3.46%
Miscellaneous	1,574,196	2,109,123	534,927	33.98%
Inter-Fund Revenues	0.00	0.00	0.00	0.00%
State Aid	13,351,633	19,444,437	6,092,804	45.63%
Federal Aid	6,325,482	5,507,125	(818,357)	-12.94%
Total Revenues	**48,379,179**	**55,818,869**	**7,439,690**	**15.38%**
Bal To Be Raised By Taxes	22,666,371	24,999,372	2,333,361	10.29%
Less: Applied Fund Balance	1,900,000	2,100,000	200,000	10.53%
Real Property Tax	20,766,371	22,889,732	2,133,361	10.27%
County Taxable Full Value	3,364,634,305	3,710,010,469	345,376,164	10.26%
Full Value Tax Rate	$6.17	$6.17	0.00	0.00%

Summary of Budget by Funds 2027

APPROPRIATIONS	TOTAL	GENERAL	COUNTY	MACHINERY	SOLID WASTE ENTERPRISE	HOSPITAL
General Government Support	12,374,212	12,374,212				
Education	1,205,000	1,205,000				
Public Safety	15,292,027	15,292,027				
Health	8,955,619	8,955,619				
Hospital-Nursing Home	101,035,620					101,035,620
Transportation	15,995,313	6,127,953	8,913,881	953,479		
Social Services	21,592,167	21,592,167				
Other Economic Development	2,920,583	2,920,583				
Culture & Recreation	1,466,453	1,466,453				
Home & Community Services	3,936,695	1,376,885			2,559,810	
EMPLOYEE BENEFITS (Gen-Flex Plan & Unemployment Only)	24,164,081	1,586,500	793,223	43,112	359,246	21,382,000
Debt Service	4,173,578	1,821,200			100,598	2,251,780
Inter-Fund Transfers	6,100,000	6,100,000				
Total Appropriations	**219,211,349**	**80,818,601**	**9,707,104**	**996,591**	**3,019,654**	**124,669,400**
Revenues						
Other Than Real Property Tax	4,709,500	4,709,500				
Non-Property Tax Items	19,148,000	19,148,000				
Departmental Income	128,157,508	2,086,754			3,019,654	123,051,100
Home & Community Svcs	250,000	250,000				
Charges To Other Govts	601,802	416,802	185,000			
Use Of Money & Property	3,159,442	1,541,142				1,618,300
Licenses & Permits	110,000	110,000				
Fines & Forfeitures	33,036	33,036				
Sale Of Property & Equip for Gain	877,548	462,950		414,598		
Miscellaneous	2,134,123	2,109,123	25,000			
Inter-Fund Revenues	581,993			581,993		
State Aid	23,504,226	19,444,437	4,059,789			
Federal Aid	5,507,125	5,507,125				
Inter-Fund Transfers	4,903,186		4,903,186			
Total Revenues	193,677,488	55,818,869	9,172,975	996,591	3,019,654	124,669,400
Bal To Be Raised by Taxes	25,533,861	24,999,732				
Less: Applied Fund Balance	2,634,129	2,100,000	534,129			
Real Property Tax	22,899,732	22,899,732				
Taxable Value	3,709,296,694					
County Tax Rate/1000	$6.17					

Budget by Department 2027

LEWIS COUNTY
NEW YORK

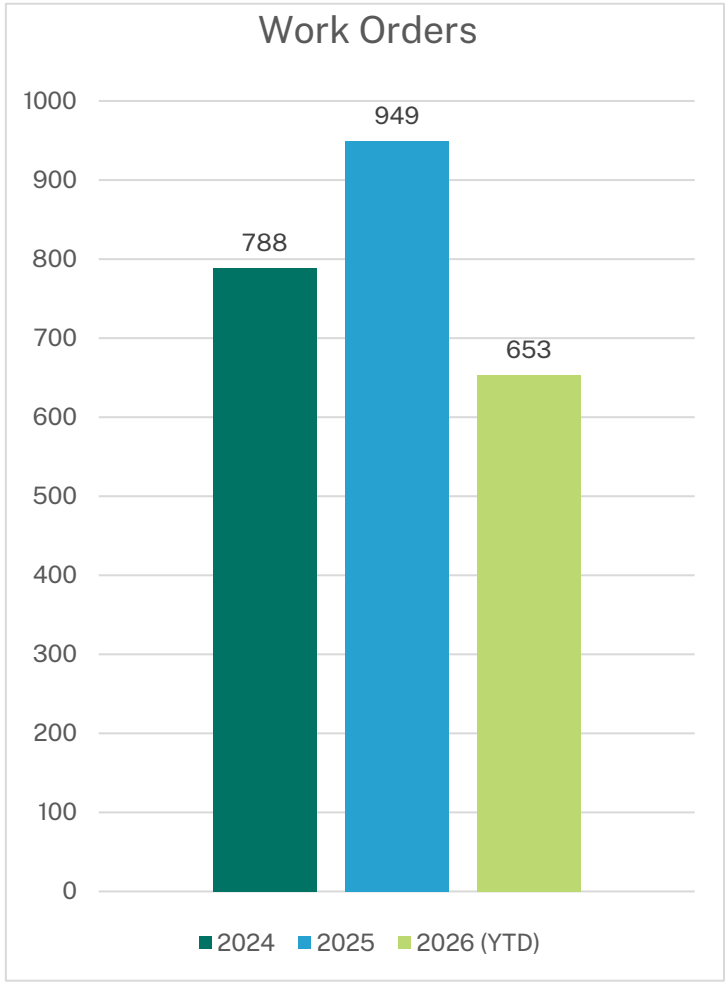
Buildings & Grounds

Initiatives:

- Continue growing our Building Management System (BMS) to help us monitor areas with potential improvements.
- Continue to standardize equipment accessories.
- Take more proactive role in maintenance free landscaping.

Budgetary Issues:

- High utility costs continue to be a challenge to plan for. The solar credits are helping some, but we certainly have some outrageous costs. Aside from utility costs, our budget has been fairly stable for the last couple of years. With the JCC / BOCES swap, there will be some budget shortfalls until the Shady Ave building gets renovated and is occupied.



ACCOUNTS FOR: Buildings & Grounds Main				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
1620	Building & Grounds Court House							
31	Local Sources							
A0162600	324101		B&G Rental-Solar	(201,895.04)	(60,000.00)	(60,000.00)	(60,000.00)	
33	State Sources							
A0162200	330210		B&G New CH Court Facility Aide	(136,235.00)	(130,000.00)	(130,000.00)	(130,000.00)	
41	Personal Services							
A0162000	110100		B&G CH Personal Services	297,907.95	307,240.00	319,461.00	319,461.00	
A0162000	110300		B&G CH Overtime	10,607.48	10,000.00	11,000.00	11,000.00	
A0162200	110100		B&G New CH Personal Services	77,204.52	87,096.00	91,014.00	91,014.00	
A0162200	110300		B&G New CH Overtime	14,553.28	3,000.00	3,000.00	4,000.00	
A0162400	110100		B&G PSB Personal Services	4,628.63	16,000.00	15,467.00	15,467.00	
42	Fringe							
A0162000	801000		B&G CH Retirement	36,932.68	39,776.00	44,773.00	44,773.00	
A0162000	803000		B&G CH FICA	22,380.69	23,504.00	24,439.00	24,439.00	
A0162000	804000		B&G CH Workers' Comp	2,339.43	2,788.00	3,596.00	3,596.00	
A0162000	806000		B&G CH Health Insurance	37,134.80	38,668.00	28,693.00	30,415.05	
A0162000	807000		B&G CH Dental Insurance	1,064.68	917.00	1,870.00	1,870.00	
A0162200	801000		B&G New CH Retirement	10,403.25	12,619.00	14,255.00	14,255.00	
A0162200	803000		B&G New CH FICA	6,636.78	6,663.00	6,963.00	6,963.00	
A0162200	804000		B&G New CH Workers' Comp	791.97	872.00	1,024.00	1,024.00	
A0162200	806000		B&G New CH Health Insurance	15,005.28	12,818.00	14,228.00	15,081.60	
A0162200	807000		B&G New CH Dental Insurance	1,214.42	916.00	935.00	935.00	
A0162400	801000		B&G PSB Retirement	2,533.59	1,876.00	2,104.00	2,104.00	
A0162400	803000		B&G PSB FICA	426.87	1,155.00	1,183.00	1,183.00	
A0162400	804000		B&G PSB Workers' Comp	112.71	151.00	174.00	174.00	

43	Equipment							
A0162000	223400		Vehicle Lease	27,510.83	36,297.00	36,297.00	36,297.00	
44	Contractual							
A0162000	430100		B&G CH Telephone	2,710.53	3,000.00	3,400.00	3,400.00	
A0162000	430300		B&G CH Electric	2,500.00	11,000.00	55,000.00	55,000.00	
A0162000	430400		B&G CH Fuel	29,871.50	50,000.00	58,000.00	58,000.00	
A0162000	430500		B&G CH Water	1,884.80	3,000.00	3,000.00	3,000.00	
A0162000	440700		B&G CH Supplies	5,178.17	6,000.00	6,200.00	6,200.00	
A0162000	440901		IT Services Costs	4,187.12	4,600.00	4,600.00	4,600.00	
A0162000	460100		B&G CH Repairs & Maint Grounds	9,437.97	14,000.00	16,000.00	15,000.00	
A0162000	460300		B&G CH Repairs & Maint Bldg	14,711.51	14,000.00	12,500.00	12,500.00	
A0162000	460500		B&G CH Repairs & Maint Equip	21,884.87	8,000.00	7,000.00	7,000.00	
A0162000	470300		B&G CH Vehicle Expense	10,226.98	8,000.00	8,000.00	8,000.00	
A0162000	490100		B&G CH Professional Services	39,397.14	48,000.00	48,000.00	48,000.00	
A0162000	490900		B&G CH Miscellaneous	0.00	1,000.00	1,000.00	1,000.00	
A0162000	493100		B&G CH Uniforms	2,170.11	3,000.00	3,000.00	3,000.00	
A0162200	430500		B&G New CH Water	1,882.38	2,000.00	2,100.00	2,100.00	
A0162200	440700		B&G New CH Supplies	2,875.55	3,000.00	3,000.00	3,200.00	
A0162200	460100		B&G New CH Repair & Maint Grds	10,642.64	14,000.00	14,500.00	13,000.00	
A0162200	460300		B&G New CH Repair & Maint Bldg	7,600.00	5,700.00	5,700.00	5,700.00	
A0162200	460500		B&G New CH Repair & Main Equip	4,493.90	7,500.00	8,500.00	8,500.00	
A0162200	490100		B&G New CH Professional Srvcs	44,759.26	45,000.00	45,000.00	45,000.00	
A0162200	493100		B&G New CH Uniforms	1,258.12	1,400.00	1,400.00	1,400.00	
A0162300	430100		Telephone	1,832.10	2,200.00	2,200.00	2,200.00	
A0162300	430300		B&G Highway Electric	636.09	18,000.00	32,000.00	32,000.00	
A0162300	430400		B&G Highway Propane	57,252.60	45,000.00	58,000.00	58,000.00	
A0162300	430500		B&G Highway Water	12,736.24	16,000.00	16,500.00	16,500.00	
A0162300	440700		Supplies	1,123.58	1,200.00	1,200.00	1,300.00	
A0162300	460100		Repairs & Maint-Grnds	1,510.37	10,000.00	8,500.00	8,000.00	

A0162300	460300		Bldg Repairs	2,432.92	4,000.00	4,000.00	4,000.00	
A0162300	460500		Repairs & Maint-Equip	6,255.41	6,000.00	5,000.00	5,000.00	
A0162300	460600		B&G Repairs & Maint Hwy	7,822.00	0.00	0.00	0.00	
A0162300	490100		Professional Services	28,083.70	35,000.00	32,000.00	35,000.00	
A0162300	493100		Uniforms	130.49	1,000.00	1,000.00	1,000.00	
A0162400	430300		B&G PSB Electric	0.00	4,000.00	22,000.00	22,000.00	
A0162400	430400		PSB Natural Gas	13,302.81	18,000.00	28,000.00	28,000.00	
A0162400	430500		B&G PSB Water	11,090.00	13,000.00	13,500.00	13,500.00	
A0162400	440700		B&G PSB Supplies	2,106.99	4,000.00	3,800.00	3,800.00	
A0162400	460100		B&G PSB Repairs & Maint Grnds	21,163.70	28,000.00	28,000.00	27,000.00	
A0162400	460300		B&G PSB Repairs & Maint Bldg	18,718.20	24,000.00	23,000.00	23,000.00	
A0162400	460500		B&G PSB Repairs & Maint Equip	9,346.22	3,000.00	3,000.00	3,000.00	
A0162400	490100		B&G PSB Professional Services	34,636.08	42,000.00	42,000.00	42,000.00	
A0162400	493100		B&G PSB Uniforms	360.00	400.00	400.00	400.00	
A0162400	494300		B&G PSB Trash PickUp	3,132.99	3,600.00	3,800.00	3,800.00	
A0162500	430100		B&G BOE DMV Telephone	0.00	0.00	1,200.00	1,200.00	
A0162500	430300		B&G BOE & DMV Electric	1,536.08	8,000.00	11,500.00	11,500.00	
A0162500	430400		B&G BOE & DMV Natural Gas	2,643.97	8,000.00	10,000.00	10,000.00	
A0162500	430500		B&G BOE DMV Water	316.86	1,000.00	1,000.00	1,000.00	
A0162500	440700		B&G BOE DMV Supplies	1,337.58	1,500.00	1,600.00	1,600.00	
A0162500	460100		B&G BOE DMV Rep & Maint-Grnds	14,056.49	18,000.00	18,000.00	17,000.00	
A0162500	460300		B&G BOE DMV Bldg Repairs	2,284.75	2,000.00	2,200.00	2,200.00	
A0162500	460500		B&G BOE DMV Rep & Maint-Equip	898.73	1,000.00	1,000.00	1,000.00	
A0162500	490100		B&G BOE DMV Prof Services	11,384.30	18,000.00	19,000.00	19,000.00	
A0162500	493100		B&G BOE DMV Uniforms	339.97	500.00	500.00	500.00	
A0162600	430300		B&G Solar Electric	258,900.64	170,000.00	170,000.00	170,000.00	
TOTAL	**Building & Grounds Main**			**976,304.21**	**1,170,956.00**	**1,300,276.00**	**1,302,151.65**	

ACCOUNTS FOR: Building & Grounds Stowe Street				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
1621	Building & Grounds Stowe St							
31	Local Sources							
A0162100	324100		B&G Stowe Rent Outer Stowe St	(36,346.64)	0.00	0.00	0.00	
A0162100	324400		B&G Stowe Buildings - DSS	(290,728.00)	(369,900.00)	369,900.00	(369,900.00)	
41	Personal Services							
A0162100	110100		B&G Stowe Personal Services	179,286.71	187,205.00	195,918.00	195,918.00	
A0162100	110300		B&G Stowe Overtime	6,750.05	5,000.00	6,000.00	6,000.00	
42	Fringe							
A0162100	801000		B&G Stowe Retirement	20,101.87	23,213.00	26,645.00	26,645.00	
A0162100	803000		B&G Stowe FICA	13,492.52	14,321.00	14,988.00	14,988.00	
A0162100	804000		B&G Stowe Workers' Comp	1,758.14	1,874.00	2,205.00	2,205.00	
A0162100	806000		B&G Stowe Health Insurance	26,861.76	31,175.00	34,603.00	36,679.39	
A0162100	807000		B&G Stowe Dental Insurance	253.08	253.00	276.00	276.00	
44	Contractual							
A0162100	430100		Telephone	899.98	1,800.00	2,000.00	2,000.00	
A0162100	430300		B&G Stowe Electric	15,779.92	5,000.00	18,000.00	18,000.00	
A0162100	430400		B&G Stowe Natural Gas	18,025.85	18,000.00	26,000.00	26,000.00	
A0162100	430500		B&G Stowe Water	8,802.64	3,000.00	3,400.00	3,400.00	
A0162100	440700		B&G Stowe Supplies	3,996.09	5,000.00	5,200.00	5,200.00	
A0162100	440901		IT Services Costs	0.00	0.00	32,000.00	1,500.00	
A0162100	460100		B&G Stowe Repair & Maint Grnds	25,336.77	32,000.00	3,200.00	30,000.00	
A0162100	460300		B&G Stowe Repairs & Maint Bldg	3,679.25	5,000.00	12,000.00	12,000.00	
A0162100	460500		B&G Stowe Repair & Maint Equip	11,434.46	6,000.00	39,000.00	39,000.00	
A0162100	490100		B&G Stowe Professional Service	36,745.89	35,000.00	0.00	39,000.00	
A0162100	493100		B&G Stowe Uniforms	1,522.10	1,800.00	1,900.00	1,900.00	
TOTAL	**Building & Grounds Stowe Street**			**47,652.44**	**5,741.00**	**793,235.00**	**90,811.39**	

ACCOUNTS FOR: Building & Grounds Highway				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
1623	Building and Grounds Highway							
44	Contractual							
A0162350	430100		B&G Outdoor Svc Telephone	1,832.10	2,300.00	2,300.00	2,300.00	
A0162350	430300		B&G OUTDOOR SVC Electric	455.99	10,000.00	15,000.00	15,000.00	
A0162350	430400		B&G OUTDOOR SVC Fuel	10,340.25	17,000.00	24,000.00	24,000.00	
A0162350	430500		B&G OUTDOOR SVC Water	2,661.90	2,600.00	3,000.00	3,000.00	
A0162350	440700		B&G OUTDOOR SVC Supplies	1,151.78	1,000.00	1,100.00	1,100.00	
A0162350	460100		B&G OUTDOOR SVC R&M-Grnds	9,843.73	10,000.00	10,000.00	9,000.00	
A0162350	460300		B&G OUTDOOR SVC Bldg Repairs	1,926.16	4,000.00	4,000.00	4,000.00	
A0162350	460500		B&G OUTDOOR SVC R&M-Equip	1,516.75	2,000.00	2,000.00	2,000.00	
A0162350	490100		B&G OUTDOOR SVC Prof Svcs	12,547.13	20,000.00	20,000.00	20,000.00	
A0162350	493100		B&G OUTDOOR SVC Uniforms	180.00	400.00	400.00	400.00	
TOTAL	Building and Grounds Highway			42,455.79	69,300.00	81,800.00	80,800.00	

ACCOUNTS FOR: Building & Grounds #3 Road				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
1628	Building and Grounds #3 Road							
31	Local Sources							
A0162800	324550		B&G #3 Road Rent Revenue	(30,000.00)	(30,000.00)	(30,000.00)	(30,000.00)	
33	State Sources							
A0162800	334919		B&G #3 Road PY OMH revenue	0.00	0.00	(50,000.00)	(50,000.00)	
A0162800	334921		CY OASAS	(30,820.00)	0.00	0.00	0.00	
44	Contractual							
A0162800	430300		B&G #3 Road Electric	15,764.07	10,000.00	15,000.00	15,000.00	

A0162800	430400		B&G #3 Road Fuel	5,429.04	6,000.00	9,000.00	9,000.00	
A0162800	430500		B&G #3 Road Water	2,110.93	2,800.00	2,900.00	2,900.00	
A0162800	440700		B&G #3 Road Supplies	490.25	1,000.00	1,100.00	1,100.00	
A0162800	440901		B&G #3 Road IT Services Costs	0.00	1,000.00	1,000.00	1,000.00	
A0162800	460100		B&G #3 Road Rep & Maint-Grnds	46.59	9,000.00	9,000.00	9,000.00	
A0162800	460300		B&G #3 Road Bldg Repairs	2,559.76	6,000.00	11,000.00	11,000.00	
A0162800	460500		B&G #3 Road Rep & Maint-Equip	30,006.22	4,000.00	4,000.00	4,000.00	
A0162800	490100		B&G #3 Road Prof Services	14,964.30	18,000.00	62,000.00	18,000.00	
A0162800	490900		B&G #3 Road Miscellaneous	0.00	1,000.00	1,000.00	1,000.00	
TOTAL	**Building and Grounds #3 Road**			**10,551.16**	**28,800.00**	**36,000.00**	**(8,000.00)**	

ACCOUNTS FOR: Building & Grounds Shady Ave				**2025**	**2026**	**2027**	**2027**	**2027**
General				**Actual**	**Orig Bud**	**Det Reqst**	**Tentative**	**Adopted**
1629	Building & Grounds Shady Ave							
31	Local Sources							
A0162900	324500		B&G Shady Rent	0.00	0.00	(130,000.00)	(130,000.00)	
41	Personal Services							
A0162900	110100		B&G Shady Personal Services	0.00	0.00	104,337.00	104,337.00	
A0162900	110300		B&G Shady Overtime	0.00	0.00	1,500.00	1,500.00	
42	Fringe							
A0162900	801000		B&G Shady Retirement	0.00	0.00	14,190.00	14,190.00	
A0162900	803000		B&G Shady Social Security	0.00	0.00	7,982.00	7,982.00	
A0162900	804000		B&G Shady Workers Comp	0.00	0.00	1,174.00	1,174.00	
A0162900	806000		B&G Shady Health Insurance	0.00	0.00	14,228.00	15,081.60	
A0162900	807000		B&G Shady Dental Insurance	0.00	0.00	935.00	935.00	

44	Contractual							
A0162900	430100		B&G Shady Telephone	0.00	0.00	2,000.00	1,200.00	
A0162900	430300		B&G Shady Electric	0.00	0.00	9,100.00	14,000.00	
A0162900	430400		B&G Shady Fuel	0.00	0.00	24,500.00	14,000.00	
A0162900	430500		B&G Shady Water	0.00	0.00	4,500.00	1,500.00	
A0162900	440700		B&G Shady Supplies	0.00	0.00	3,800.00	1,500.00	
A0162900	440900		B&G Shady Data Processing Cost	0.00	0.00	4,000.00	0.00	
A0162900	440901		B&G Shady IT Services Costs	0.00	0.00	4,200.00	2,000.00	
A0162900	460100		B&G Shady Repairs&Maint Grnds	0.00	0.00	20,000.00	15,000.00	
A0162900	460300		B&G Shady Bldg Repairs	0.00	0.00	5,000.00	5,000.00	
A0162900	460500		B&G Shady Repairs&Maint Equip	0.00	0.00	10,000.00	6,000.00	
A0162900	490100		B&G Shady Prof Svcs Primary	0.00	0.00	35,000.00	15,000.00	
A0162900	490300		B&G Shady All Types Insurance	0.00	0.00	4,500.00	2,500.00	
A0162900	493100		B&G Shady Uniforms	0.00	0.00	1,200.00	1,200.00	
TOTAL	**Building & Grounds Shady Ave**			**0.00**	**0.00**	**142,146.00**	**94,099.60**	

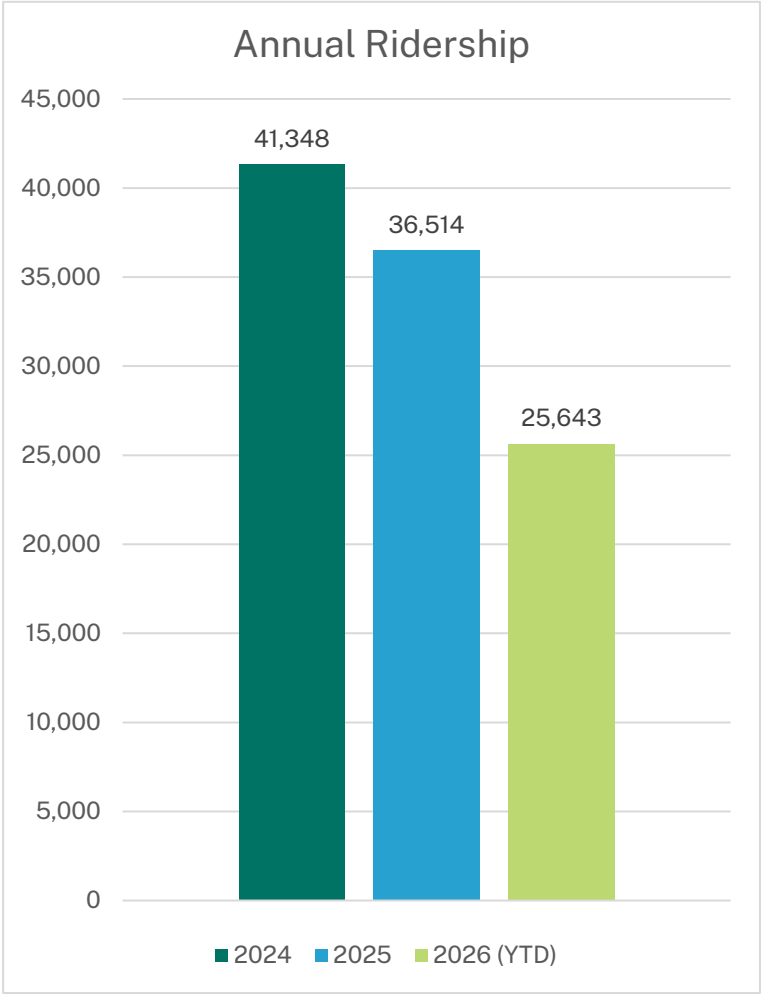
Bus Operations

Initiatives:

- Launch the Micro-Transit Pilot Program and Construct the Associated Transfer Hub.
- Expand Dial-A-Ride and NEMT Services with Additional Fleet Vehicles.
- Add a Public Transportation Intern to Assist with Marketing Efforts and Route Expansions.

Budgetary Issues:

- CARES Act Funding will no longer be available and the delayed 5311 application could delay receiving eligible grant funding.
- Expenses and revenues associated with the Micro-Transit capital and operational costs. 100% of the capital costs and approximately 80% of the operational costs are covered by the NYSERDA grant; the delta will be covered with other grant and revenue sources.



ACCOUNTS FOR: Bus Operations				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
5630	Bus Operations							
A0563000	335945		NYSDOT IMI	0.00	0.00	(376,000.00)	(376,000.00)	
A0563000	335946		NYSDOT Transit	0.00	0.00	(813,090.00)	(813,090.00)	
A0563000	345890		Federal Aid CARES	(177,635.47)	(221,318.00)	0.00	0.00	
31	Local Sources							
A0563000	327074		Bus Advertising	(99,335.00)	(72,000.00)	(72,000.00)	(72,000.00)	
A0563000	327075		Local Contribution-Bus	(257,900.15)	(275,863.00)	(301,072.13)	(301,072.13)	
A0563000	327077		Bus Ops Fort Drum Reimb Rev	(118,084.36)	(696,373.00)	(1,064,253.97)	(1,064,253.97)	
A0563000	327078		Bus Ops Fort Drum Admin Rev	(2,671.87)	(19,988.00)	(46,746.63)	(46,746.63)	
33	State Sources							
A0563000	331970		NYSERDA Grant	0.00	0.00	(890,949.00)	(890,949.00)	
A0563000	335940		State Aid Bus Transit	(789,361.69)	(479,910.00)	(1,146,395.22)	(1,146,395.22)	
A0563000	335941		Bus ATC State Funds	(130,071.00)	(96,042.00)	(69,324.00)	(69,324.00)	
A0563000	335942		Bus Op Transit Grant-State	0.00	(96,042.00)	(96,042.00)	(96,042.00)	
A0563000	335943		MEP State Funds	(145,522.92)	0.00	(34,982.30)	(34,982.30)	
A0563000	335944		NYS DASNY Grant Bus Ops	(50,000.00)	0.00	0.00	0.00	
34	Federal Sources							
A0563000	345940		Bus Federal 5311 Funds	0.00	(768,340.00)	(768,340.00)	(768,340.00)	
A0563000	345942		Bus Op Transit Grant-Federal	(659,688.00)	(595,303.00)	(448,757.82)	(448,757.82)	
41	Personal Services							
A0563000	110100		Personal Svs Regular Pay	0.00	71,958.00	75,099.20	75,099.20	
42	Fringe							
A0563000	801000		Retirement	0.00	8,923.00	10,213.49	10,213.49	

A0563000	803000		Social Security	0.00	5,505.00	5,745.09	5,745.09	
A0563000	804000		Workers Comp	0.00	374.00	563.51	563.51	
A0563000	806000		Health Insurance	0.00	7,881.00	8,747.76	9,272.63	
A0563000	807000		Dental Insurance	0.00	253.00	275.88	275.88	
43	Equipment							
A0563000	221701		IT Departmental Capital costs	850.00	0.00	0.00	0.00	
A0563000	223300		Bus Vehicles	0.00	960,425.00	960,425.00	960,425.00	
A0563000	223301		Vehicles & Equip MEP	241,486.90	0.00	34,982.30	34,982.30	
A0563000	290400		NYSERDA Capital	0.00	0.00	400,000.00	400,000.00	
A0563000	290500		NYSDOT IMI Capital	0.00	0.00	470,000.00	470,000.00	
A0563000	290600		NYSDOT Transit Ready Capital	0.00	0.00	813,090.00	813,090.00	
44	Contractual							
A0563000	440901		IT Services Costs	5,010.00	6,144.00	7,828.00	7,828.00	
A0563000	441100		Bus Marketing	45,170.30	49,238.00	45,920.00	45,920.00	
A0563000	451600		Contracted Service-Birnie Bus	1,114,253.19	1,371,906.00	1,404,215.00	1,404,215.00	
A0563000	470300		Bus Vehicle Exp-Gas/Oil	22,870.00	106,600.00	28,600.00	28,600.00	
A0563000	490130		Bus Ops Fort Drum Contract Ser	62,822.26	666,255.00	1,064,253.97	1,064,253.97	
A0563000	490131		Bus Ops Fort Drum Misc Service	18,101.41	30,118.00	0.00	0.00	
A0563000	490132		NYSERDA Operating	0.00	0.00	742,849.00	742,849.00	
A0563000	492300		Bus Public Transport Admin	10,000.00	10,000.00	10,000.00	10,000.00	
A0563000	499100		Bus Mobility Management Exp	24,987.64	25,000.00	44,620.00	44,620.00	
TOTAL	**Bus Operations**			**(884,718.76)**	**(599.00)**	**0.00**	**0.00**	

Clerk of the Board of Legislators

Summary

The Office of the Clerk of the Board of Legislators is a key department to primarily assist the Chairperson of the Board and the Legislative body in carrying out all its basic programs. The facilitating services of the Clerk's office is 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				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
1040	Clerk of the Board							
41	Personal Services							
A0104000	110100		Clk of Bd Personal Services	110,708.80	114,862.00	122,245.00	122,245.00	
42	Fringe							
A0104000	801000		Clk of Bd Retirement	12,576.83	14,243.00	16,625.32	16,625.32	
A0104000	803000		Clk of Bd FICA	7,671.40	8,787.00	9,351.74	9,351.74	
A0104000	804000		Clk of Bd Workers' Comp	1,044.99	597.00	917.27	917.27	
A0104000	806000		Clk of Bd Health Insurance	32,477.84	33,819.00	37,539.00	39,791.34	
A0104000	807000		Clk of Bd Dental Insurance	911.94	916.00	934.80	934.80	
43	Equipment							
A0104000	221701		IT Departmental Capital costs	1,750.00	1,750.00	0.00	0.00	
44	Contractual							
A0104000	440700		Clk of Bd Supplies	22.98	250.00	200.00	200.00	
A0104000	440901		IT Services Costs	2,368.11	1,896.00	2,076.00	2,076.00	
A0104000	450500		Clk of Bd Dues/Subs/Sup/Bks	300.00	300.00	300.00	300.00	
A0104000	450700		Clk of Bd Travel & Subsistence	924.00	2,000.00	2,000.00	2,000.00	
TOTAL	Clerk of the Board			170,756.89	179,420.00	192,189.13	194,441.47	

Community College

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-the-county resident.

ACCOUNTS FOR: Community College				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
2490	Community College							
44	Contractual							
A0249000	499900		Community College Tuition	1,264,482.38	1,000,000.00	1,200,000.00	1,200,000.00	
TOTAL	Community College			1,264,482.38	1,000,000.00	1,200,000.00	1,200,000.00	

Community Services

Initiatives:

- Promote the expansion of 24/7 Mobile Crisis Services through implementation of Daniel's Law Pilot Program.
- Continue working with community partners—CHJC, Jefferson County Community Services, and the New York State Office of Mental Health—to maximize available revenue sources and implement the Community School Liaison Program.
- Leverage increased investments in Lewis County's Assisted Outpatient Treatment/Enhanced Voluntary Agreement and Single Point of Access Programs while ensuring full program compliance.

Budgetary Issues:

- Counties pay 100% of the costs at Office of Mental Health facilities and 50% at Office for People with Developmental Disabilities facilities.
- At least two individuals in Office of Mental Health facilities and one in an Office for People with Developmental Disabilities facility for much of 2027, resulting in a significant increase in competency restoration expenses.



ACCOUNTS FOR: Community Services				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
4310	Community Services							
33	State Sources							
A0431600	334905		State Opioid Revenue	(39,396.28)	(110,000.00)	(110,000.00)	(110,000.00)	
A0431600	334906		NYS JUUL Revenue	0.00	(90,000.00)	(32,479.33)	(32,749.33)	
A0431900	334903		CY OMH THRIVE	(448,277.00)	(886,525.00)	0.00	0.00	
A0431900	334921		CY OASAS Thrive	(17,079.00)	(70,092.00)	0.00	0.00	
A0432200	334922		CY OMH ARC	(35,217.00)	(35,258.00)	0.00	0.00	
A0432400	334922		CY OMH NRCIL	(984,453.00)	(990,572.00)	0.00	0.00	
A0432500	334921		CY OASAS Pivot	(295,375.00)	(282,152.00)	0.00	0.00	
A0432600	334917		OMH Crisis Management Revenue	(150,000.00)	(520,000.00)	0.00	0.00	
A0432700	334930		State OMH Veterans	(109,037.00)	(109,733.00)	0.00	0.00	
A0433500	334912		OASAS Jail Treatment Revenue	(44,979.00)	(48,553.00)	0.00	0.00	
A0433500	334921		CY OASAS	(2,585.00)	(948.00)	(410,741.00)	(410,741.00)	
A0433500	334922		CY OMH	(38,819.00)	(22,135.00)	(2,523,204.00)	(2,682,880.00)	
A0433500	334923		CY OPWDD	(17,755.00)	(19,812.00)	(20,213.00)	(20,213.00)	
34	Federal Sources							
A0431600	344903		Federal Opioid Prog Revenue	(88,636.00)	(60,000.00)	(60,000.00)	(60,000.00)	
A0433500	344901		CS Fed Med Admin Reimb	(41,000.00)	(100,000.00)	(100,000.00)	(91,442.00)	
41	Personal Services							
A0433500	110100		LGU Personal Services	134,628.27	153,102.00	228,998.00	228,998.00	
42	Fringe							
A0433500	801000		LGU Retirement	22,175.98	18,985.00	36,509.83	36,509.83	
A0433500	803000		LGU FICA	9,439.56	11,712.00	17,518.35	17,518.35	
A0433500	804000		LGU Workers' Compensation	1,634.93	796.00	1,718.29	1,718.29	
A0433500	806000		Health Insurance	20,793.12	25,750.00	22,975.68	24,354.22	

A0433500	807000		Dental Insurance	1,544.54	1,676.00	1,869.60	1,869.60	
43	Equipment							
A0433500	220100		MH Office Furniture	0.00	0.00	0.00	0.00	
A0433500	221701		IT Departmental Capital costs	0.00	1,700.00	0.00	0.00	
44	Contractual							
A0431600	488115		Federal Opioid Prog Exp	39,396.28	60,000.00	60,000.00	60,000.00	
A0431600	488116		NYS Opioid Program Expenditure	88,636.00	90,000.00	110,000.00	110,000.00	
A0431600	488117		NYS JUUL Expense	0.00	110,000.00	32,479.33	32,749.33	
A0431900	422800		Payments to THRIVE Contractors	465,356.00	956,617.00	0.00	0.00	
A0432200	422800		Payments to ARC Contractors	35,217.00	35,258.00	0.00	0.00	
A0432400	422800		Payments to NRCIL Contractors	984,453.00	990,572.00	0.00	0.00	
A0432500	422800		Payments to Pivot Contractors	295,375.00	282,152.00	0.00	0.00	
A0432600	499900		OMH Crisis Management Expend	0.00	520,000.00	0.00	0.00	
A0432700	422800		MH Contractors-OMH Veterans	109,037.00	109,733.00	0.00	0.00	
A0433500	422800		Payments to Contractors	0.00	0.00	0.00	2,433,012.00	
A0433500	440100		Postage	38.88	50.00	100.00	100.00	
A0433500	440700		Supplies	270.63	500.00	500.00	500.00	
A0433500	440901		IT Services Costs	3,708.07	2,820.00	3,621.36	3,621.36	
A0433500	450100		Education and Training	1,506.00	3,000.00	3,000.00	3,000.00	
A0433500	450210		LGU AOT/EVA Supplies/Materials	0.00	0.00	0.00	1,000.00	
A0433500	450211		LGU SPOA Supplies/Materials	0.00	0.00	0.00	1,000.00	
A0433500	450220		LGU AOT/EVA Education Training	0.00	0.00	0.00	2,000.00	
A0433500	450221		LGU SPOA Education Training	0.00	0.00	0.00	1,000.00	
A0433500	450230		LGU AOT/EVA Travel	0.00	0.00	0.00	2,000.00	
A0433500	450231		LGU SPOA Travel	0.00	0.00	0.00	1,000.00	
A0433500	450240		LGU AOT/EVA Transp Employ Hous	0.00	0.00	0.00	10,000.00	
A0433500	450241		LGU SPOA Reporting/Tracking	0.00	0.00	0.00	5,000.00	
A0433500	450250		LGU AOT/EVA Miscellaneous	0.00	0.00	0.00	189,557.00	

A0433500	450251		LGU SPOA Miscellaneous	0.00	0.00	0.00	145,676.00	
A0433500	450260		LGU AOT/EVA Professional Svcs	0.00	0.00	0.00	5,000.00	
A0433500	450261		LGU SPOA Professnl Svcs (LPHA)	0.00	0.00	0.00	5,000.00	
A0433500	450270		LGU AOT/EVA Office Furniture	0.00	0.00	0.00	2,000.00	
A0433500	450271		LGU SPOA Office Furniture	0.00	0.00	0.00	1,000.00	
A0433500	450500		Dues/Subscriptions	1,771.70	1,825.00	1,879.75	1,879.75	
A0433500	450700		Travel	486.61	2,000.00	2,000.00	2,000.00	
A0433500	470300		Vehicle Expense	95.34	200.00	300.00	300.00	
A0433500	488101		Traumatic Loss Team	4,404.12	8,000.00	8,000.00	8,000.00	
A0433500	488105		OASAS Jail Treatment Expense	46,623.00	48,553.00	0.00	0.00	
A0433500	488110		Fed Salary Share Prog Support	0.00	48,005.00	47,948.89	47,948.89	
A0433500	490100		Professional Services	30,598.75	40,000.00	40,000.00	40,000.00	
A0433500	490700		Legal/Adv	0.00	150.00	150.00	150.00	
A0433500	490900		Miscellaneous	39.98	500.00	500.00	500.00	
A0433700	499900		Community Services SPC NY	374.98	0.00	0.00	0.00	
A0433900	499900		OMH Restoration 730 Exp	188,395.80	175,000.00	0.00	591,800.00	
TOTAL	**Community Services**			**173,392.26**	**352,876.00**	**(2,636,568.25)**	**609,737.29**	

Consumer Affairs

Also known as Weights & Measures, this service has been shared with Jefferson County since 2016. Types of services or assistance include:

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

ACCOUNTS FOR: Consumer Affairs			2025	2026	2027	2027	2027
General			Actual	Orig Bud	Det Reqst	Tentative	Adopted
6610	Consumer Affairs						
43	Equipment						
A0661000	223400	Vehicle Lease	0.00	5,200.00	0.00	0.00	
44	Contractual						
A0661000	470300	Cons Affs Vehicle Exp Gas/Oil	0.00	100.00	0.00	0.00	
A0661000	490100	Cons Affs Prof Srvcs Primary	80,775.45	92,000.00	112,553.82	112,553.82	
A0661000	490900	Cons Affs Misc Expenses	4,452.96	1,000.00	0.00	0.00	
TOTAL	Consumer Affairs		85,228.41	98,300.00	112,553.82	112,553.82	

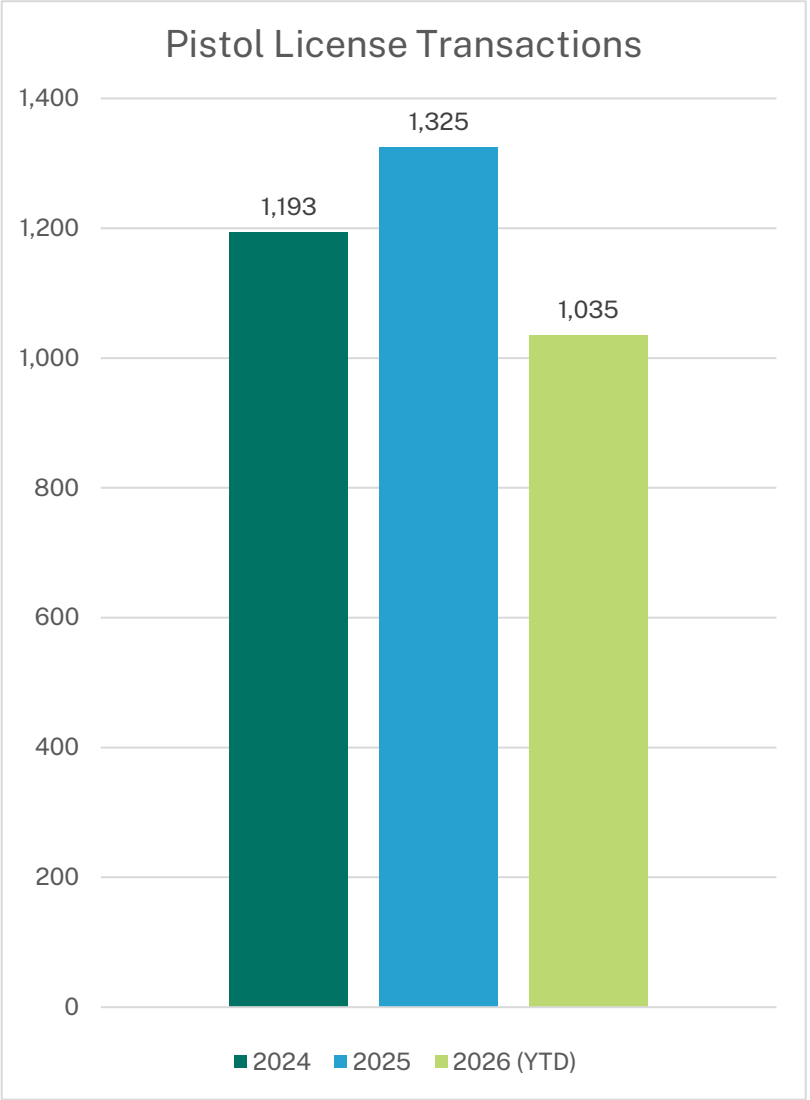
County Clerk

Initiatives:

- Scan and purge pistol licenses to eliminate seven filing cabinets.
- Possibly implement paperless transactions for DMV renewals.

Budgetary Issues:

- Postage increases
- Wage increase with no statutory revenue increase
- Mortgage Tax revenue with high cost of living and interest rates



ACCOUNTS FOR: County Clerk				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
1410	County Clerk							
31	Local Sources							
A0141000	312550		County Clerk Fees	(562,869.48)	(565,000.00)	(565,000.00)	(565,000.00)	
A0141000	312551		County Clerk Mtg Tax Fees	(203,369.77)	(180,000.00)	(200,000.00)	(200,000.00)	
A0141000	326100		County Clerk Fines/Forfeitures	(141.00)	(3,500.00)	(3,500.00)	(3,500.00)	
41	Personal Services							
A0141000	110100		County Clerk Personal Services	439,671.61	504,016.00	531,826.00	531,826.00	
42	Fringe							
A0141000	801000		County Clerk Retirement	51,065.23	68,033.00	78,420.17	78,420.17	
A0141000	803000		County Clerk FICA	31,919.22	38,557.00	40,684.69	40,684.69	
A0141000	804000		County Clerk Workers' Comp	3,903.45	2,621.00	3,990.56	3,990.56	
A0141000	806000		County Clerk Health Insurance	52,371.92	73,596.00	80,217.88	84,419.68	
A0141000	807000		County Clerk Dental Insurance	3,886.28	5,341.00	5,501.40	5,501.40	
43	Equipment							
A0141000	221701		IT Departmental Capital costs	1,200.00	6,850.00	5,000.00	5,000.00	
44	Contractual							
A0141000	440100		County Clerk Postage	9,136.08	12,312.00	12,000.00	12,000.00	
A0141000	440700		County Clerk Supplies	4,290.54	6,000.00	5,000.00	5,000.00	
A0141000	440901		IT Services Costs	3,947.26	4,212.00	4,299.12	4,299.12	
A0141000	450500		County Clerk Dues	225.00	500.00	500.00	500.00	
A0141000	450700		County Clerk Travel & Substnce	3,168.73	4,000.00	4,000.00	4,000.00	
A0141000	488000		County Clerk Pistol Supplies	390.90	0.00	0.00	0.00	
A0141000	490100		County Clerk Prof Services	109,513.20	45,000.00	45,000.00	45,000.00	
A0141000	490900		County Clerk Miscellaneous	0.00	800.00	800.00	800.00	

A0141000	493200		County Clerk Record Storage	1,000.00	2,000.00	2,000.00	2,000.00	
A0167000	440100		Central Postage	3,308.84	8,000.00	8,000.00	8,000.00	
TOTAL	**County Clerk**			**(47,381.99)**	**33,338.00**	**58,739.82**	**62,941.62**	

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 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				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
1020	County Manager							
41	Personal Services							
A0102000	110100		Co Mgr Personal Services	193,857.08	200,682.00	214,936.00	214,936.00	
42	Fringe							
A0102000	801000		Co Mgr Retirement	28,235.32	34,530.00	40,168.40	40,168.40	
A0102000	803000		Co Mgr FICA	13,562.27	15,352.00	16,442.60	16,442.60	
A0102000	804000		Co Mgr Workers' Comp	1,736.34	1,044.00	1,612.77	1,612.77	
A0102000	806000		Co Mgr Health Insurance	39,327.88	51,688.00	19,835.04	21,025.14	
A0102000	807000		Co Mgr Dental Insurance	1,502.38	1,676.00	1,762.20	1,762.20	
43	Equipment							
A0102000	221701		IT Departmental Capital costs	0.00	0.00	6,500.00	6,500.00	
44	Contractual							
A0102000	440700		Supplies	435.97	500.00	500.00	500.00	
A0102000	440901		IT Services Costs	1,728.00	3,288.00	2,295.12	2,295.12	
A0102000	450100		Education & Training	22.95	0.00	0.00	0.00	
A0102000	450500		Co Mgr Dues/Subs/Sup/Bks	1,891.52	1,952.00	1,952.00	1,952.00	
A0102000	450700		Co Mgr Travel & Subsistence	2,910.84	3,000.00	3,000.00	3,000.00	
A0102000	490100		Professional Services	0.00	50,000.00	0.00	0.00	
A0102000	490900		Co Mgr Misc Expenses	17,530.19	25,000.00	15,000.00	15,000.00	
TOTAL	County Manager			302,740.74	388,712.00	324,004.13	325,194.23	

Debt

Lewis County, including Lewis County Health Systems, collectively holds $48,274,000 in debt. When measured against the county's assets and community economic outlook, this represents approximately 19% of the County's Constitutional Debt limit. The County's credit rating remains in excellent condition.

ACCOUNTS FOR: Debt				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
9710	Debt							
33	State Sources							
A0971000	330002		Debt Sbsdy Court House Debt In	(76,682.00)	(70,000.00)	(70,000.00)	(70,000.00)	
46	Principal in Debt							
A0971000	663100		Debt Principal CH Bond	385,000.00	395,000.00	405,000.00	405,000.00	
A0971000	663300		Debt Principal 2022 Facilities	696,600.00	720,000.00	743,400.00	743,400.00	
47	Interest on Debt							
A0971000	799900		Debt Int CH Bond	177,000.00	164,000.00	149,400.00	149,400.00	
A0971000	799910		Debt Interest 2022 Facilities	570,026.25	547,050.00	523,400.00	523,400.00	
TOTAL	Debt			1,751,944.25	1,756,050.00	1,751,200.00	1,751,200.00	

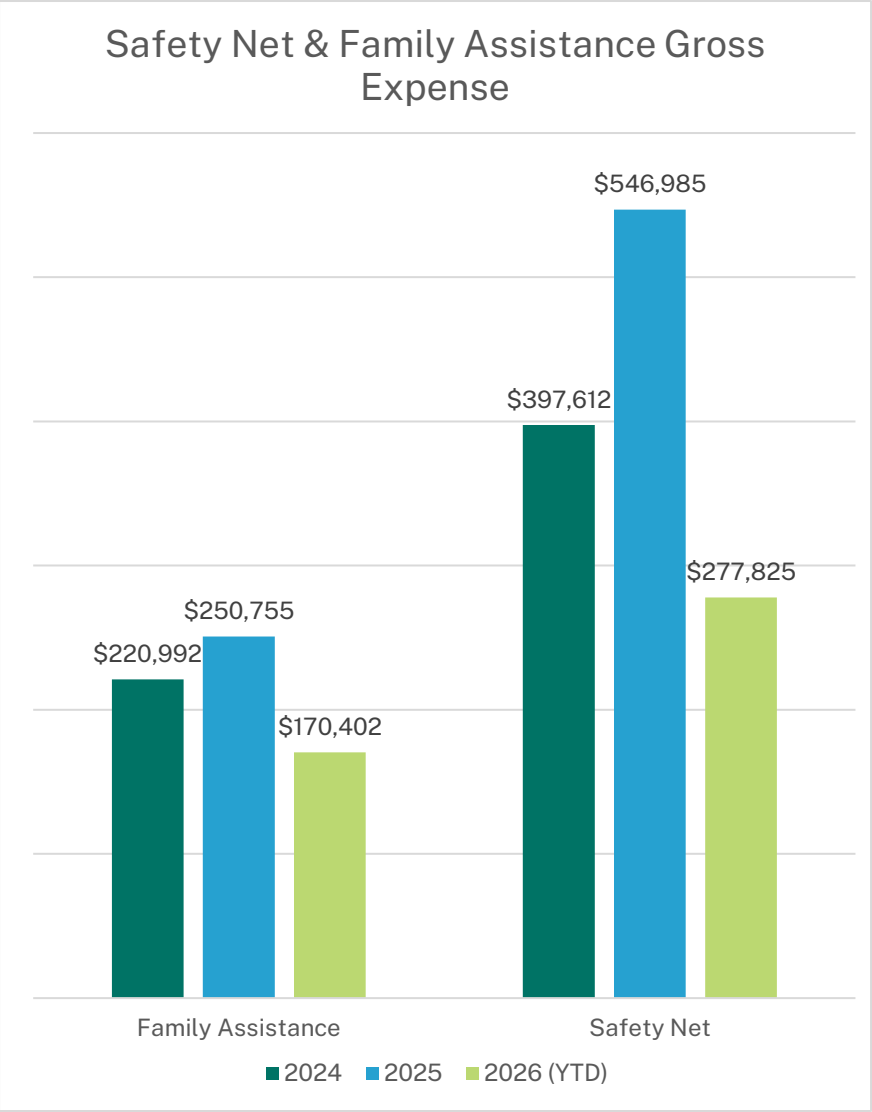
Department of Social Services

Initiatives:

- Continue the use of EVA, an AI Product, and expand to include HEAP Emergency worksheets.
- Implement a Resiliency Leadership Team to build a resilient workforce and reduce staff turnover within the department.
- Reduce placements into foster care from the juvenile justice system using a multi-disciplinary team approach.

Budgetary Issues:

- Federal funding cuts to the SNAP program in HR 1. SNAP administration costs were funded 50% by the Federal government and 25% local government. In 2027 the cost shift will be 25 % Federal and 75 % local government.
- SNAP Benefit Cost Shift in HR 1. Historically SNAP benefits have been paid 100% by the Federal government. The cost shift in the fourth quarter of 2027 reduces the federal share based on a statewide comparative error rate. NYS is predicting counties to pay up to 15% of the benefit costs.
- Increased funding for Child Care Subsidy payments.



ACCOUNTS FOR: Department of Social Services				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
6010	Department of Social Services							
31	Local Sources							
A0601000	318110		DSS Child Support Collection	(72,209.25)	(25,744.00)	(16,244.00)	(16,244.00)	
A0601000	318120		DSS Child Support Unit Fees	(12,540.19)	(10,000.00)	(10,000.00)	(10,000.00)	
A0601000	318450		DSS Home Studies Fee	(1,251.35)	(1,000.00)	(1,000.00)	(1,000.00)	
A0601000	318460		DSS Medical Assessments	0.00	5,000.00	5,000.00	5,000.00	
A0601000	318520		DSS Repay SNAP	47,080.24	(1,000.00)	(1,000.00)	(1,000.00)	
A0601000	318530		DSS Attorney Fees R-T-O	(135.00)	0.00	0.00	0.00	
A0601000	318800		DSS Recovery Fees	(3,068.68)	0.00	0.00	0.00	
A0601000	327052		Pratt Northam	0.00	(2,000.00)	0.00	0.00	
A0610100	318010		DSS Repay Medical Assistance	(59,403.74)	(157,000.00)	(157,000.00)	(157,000.00)	
A0610900	318090		DSS Repay TANF	(31,440.64)	(98,000.00)	(98,000.00)	(98,000.00)	
A0611900	318190		DSS Repay Foster Care	(51,670.02)	(45,000.00)	(45,675.00)	(45,675.00)	
A0614000	318400		DSS Repay Safety Net	(10,729.04)	(35,000.00)	(22,000.00)	(22,000.00)	
A0614200	318420		DSS Repay Emergency Aid Adults	(1,614.48)	(1,000.00)	(1,000.00)	(1,000.00)	
A0614800	318480		DSS Repay Burials	(18,661.62)	0.00	0.00	0.00	
A0616000	327048		Rental Supplement County share	0.00	(25,000.00)	(25,000.00)	(25,000.00)	
33	State Sources							
A0601000	336100		DSS State Admin	(694,452.00)	(975,538.00)	(942,820.00)	(942,820.00)	
A0601000	336610		DSS State Foster Care BG	0.00	(372,451.00)	(305,410.00)	(305,410.00)	
A0605500	336550		DSS State Day Care	(177,458.00)	(775,188.00)	(775,188.00)	(775,188.00)	
A0610100	336010		DSS State Medical Assistance	42,219.00	98,000.00	98,000.00	98,000.00	
A0610900	336090		DSS State TANF	(6,599.00)	0.00	0.00	0.00	
A0610900	336190		DSS State Foster Care	(94,348.00)	0.00	0.00	0.00	
A0611900	336190		DSS State Foster Care	(1,401,435.00)	(95,000.00)	(91,533.00)	(91,533.00)	
A0611900	336610		DSS State Foster Care BG	0.00	(107,285.00)	(99,775.00)	(99,775.00)	
A0614000	336400		DSS State Safety Net Assistanc	(178,017.00)	(219,132.00)	(201,163.00)	(201,163.00)	

A0614200	336420		DSS State Emergency Assistance	(13,642.00)	(5,000.00)	(5,000.00)	(5,000.00)	
A0615000	338203		Safe Harbor	0.00	(16,949.00)	(16,949.00)	(16,949.00)	
A0616000	336401		NYS Rental Supplement revenue	0.00	(100,000.00)	(100,000.00)	(100,000.00)	
34	Federal Sources							
A0601000	346100		DSS Fed Admin	(1,507,570.00)	(1,541,025.00)	(1,294,461.00)	(1,294,461.00)	
A0601000	346110		DSS Fed SNAP Admin	(693,693.00)	(595,893.00)	(363,066.00)	(363,066.00)	
A0610100	346010		DSS Fed Medical Assistance	26,772.00	59,000.00	59,000.00	59,000.00	
A0610900	346090		DSS Fed TANF	(803,525.00)	(287,779.00)	(302,168.00)	(302,168.00)	
A0610900	346150		DSS Fed FFFS	(1,481,263.00)	(1,003,498.00)	(1,013,533.00)	(1,013,533.00)	
A0610900	346190		DSS Fed FC-Child Welfare	(89,143.00)	0.00	0.00	0.00	
A0611900	346190		DSS Fed FC-Child Welfare	(224,766.00)	(190,194.00)	(187,341.00)	(187,341.00)	
A0611900	346610		DSS Fed IV-B FC Block Grant	0.00	(25,000.00)	(25,000.00)	(25,000.00)	
A0611900	346700		DSS Fed TitleXX	(437,284.00)	(25,000.00)	(25,000.00)	(25,000.00)	
A0612300	346090		DSS Fed TANF	0.00	(25,000.00)	(25,000.00)	(25,000.00)	
A0614000	346400		DSS Fed Safety Net Admin	(41,672.00)	(7,000.00)	(7,000.00)	(7,000.00)	
A0614100	346410		DSS FED HEAP	393,395.00	0.00	0.00	0.00	
41	Personal Services							
A0601000	110100		DSS Personal Services	3,326,962.21	3,366,264.00	3,384,328.00	3,384,328.00	
A0601000	110300		DSS Overtime	18,301.13	10,000.00	10,000.00	10,000.00	
A0601000	110400		DSS Contracted Items	5,432.25	20,000.00	30,000.00	30,000.00	
A0601000	110600		DSS Employee Exp Taxable	211.00	200.00	200.00	200.00	
A0612300	110100		DSS Juven Delinq Personal Svc	0.00	15,000.00	15,000.00	15,000.00	
A0638000	110100		PrattNortham Personal Services	0.00	0.00	5,460.00	5,460.00	
A0638200	110100		Bridge to Emp Personal Service	27,597.78	0.00	0.00	0.00	
42	Fringe							
A0601000	801000		DSS Retirement	507,682.77	530,855.00	575,499.00	575,499.00	
A0601000	803000		DSS Administration FICA	234,152.74	260,579.00	261,961.00	261,961.00	

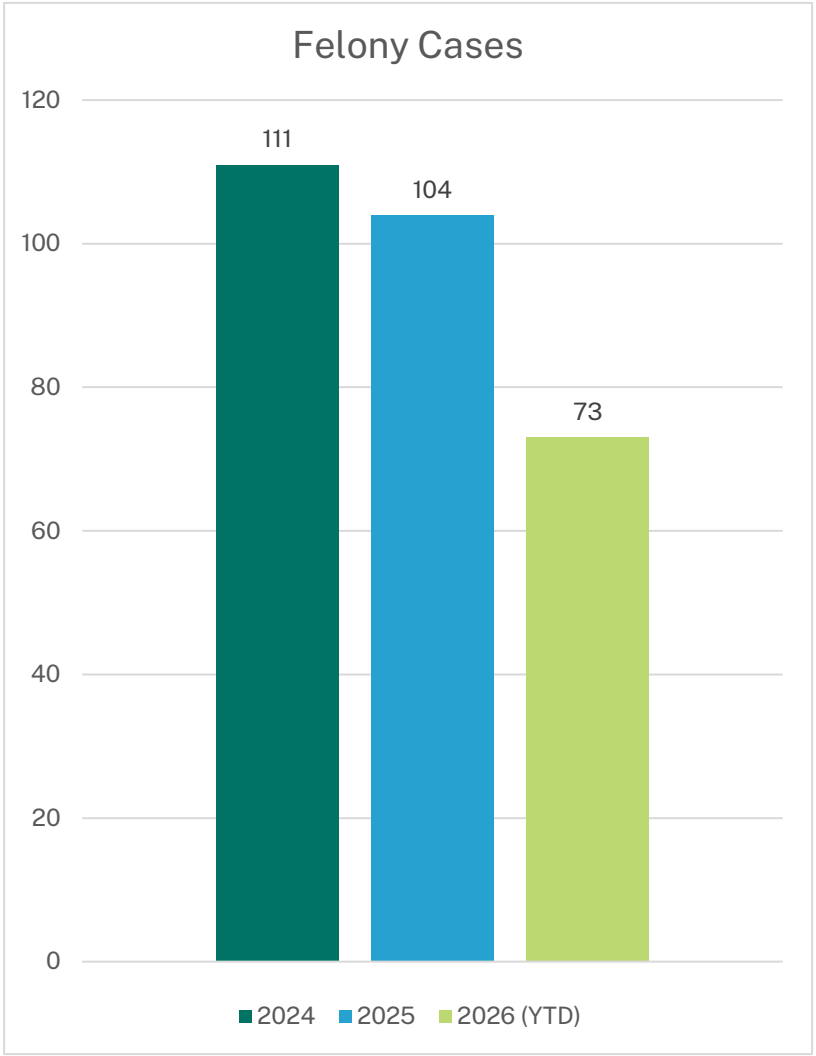
A0601000	804000		DSS Admin Workers' Comp	32,883.39	21,955.00	29,115.00	29,115.00	
A0601000	805000		DSS Admin Unemployment Ins	20,215.27	0.00	15,040.00	15,040.00	
A0601000	806000		DSS Health Insurance	756,372.67	719,241.00	900,556.00	914,784.11	
A0601000	807000		DSS Dental Insurance	35,907.24	32,710.00	35,110.00	35,110.00	
A0601000	890100		DSS Retiree Health Insurance	438,214.94	500,357.00	550,393.00	550,393.00	
A0610900	803000		DSS TANF FICA	5,329.65	0.00	0.00	0.00	
A0638000	803000		Pratt Northam FICA	0.00	0.00	0.00	0.00	
A0638000	804000		Pratt Northam Workers' Comp	0.00	0.00	0.00	0.00	
A0638200	803000		Bridge to Employ FICA	2,111.26	0.00	0.00	0.00	
43	Equipment							
A0601000	221700		DSS Computers	57,701.01	10,000.00	10,000.00	10,000.00	
A0601000	223400		DSS Vehicle Lease	39,146.13	46,577.00	41,577.00	41,577.00	
44	Contractual							
A0601000	430100		DSS Telephone	9,093.26	17,400.00	13,304.00	13,304.00	
A0601000	436600		DSS Paternity Test	565.00	1,000.00	1,000.00	1,000.00	
A0601000	440100		DSS Postage	16,249.20	30,000.00	49,547.00	49,547.00	
A0601000	440700		DSS Supplies	27,949.54	45,000.00	40,000.00	40,000.00	
A0601000	440901		IT Services Costs	24,646.12	21,183.00	18,423.00	18,423.00	
A0601000	450100		DSS Educ/Training	8,179.88	30,000.00	20,000.00	20,000.00	
A0601000	450500		DSS Dues/Subscriptions	5,028.00	8,000.00	8,000.00	8,000.00	
A0601000	450700		DSS Travel and Subsistence	16,654.58	25,000.00	20,000.00	20,000.00	
A0601000	470100		DSS Vehicle Repairs	8,577.22	6,000.00	30,000.00	30,000.00	
A0601000	470300		DSS Vehicle Gas & Oil	8,208.35	17,000.00	12,000.00	12,000.00	
A0601000	480300		DSS Building Rent - MLR	290,728.00	369,900.00	401,400.00	401,400.00	
A0601000	490100		DSS Professional Services	642,078.57	777,113.00	815,863.00	815,863.00	
A0601000	490101		DSS Medical Exp Paid Local	0.00	10,000.00	10,000.00	10,000.00	
A0601000	490300		DSS All Types Insurance	27,207.00	43,560.00	47,916.00	47,916.00	
A0601000	490800		DSS Local Share Cost	74,855.12	30,000.00	65,000.00	65,000.00	

A0601000	490900		DSS Misc. Expense	18,278.99	59,000.00	49,000.00	49,000.00	
A0605500	499900		DSS Daycare	542,775.76	775,188.00	775,188.00	775,188.00	
A0607000	499900		DSS Title XX	154,077.13	171,223.00	150,000.00	150,000.00	
A0610100	499900		DSS Medical Assistance	1,110.00	2,000.00	2,000.00	2,000.00	
A0610200	461300		DSS MMIS IGT	6,383,813.50	4,500,000.00	4,500,000.00	5,500,000.00	
A0610200	499900		DSS MMIS	5,158,528.00	5,203,748.00	5,203,748.00	5,203,748.00	
A0610900	460900		DSS Non-Res DV	29,460.54	98,000.00	98,000.00	98,000.00	
A0610900	461000		DSS TANF-Foster Care	218,062.17	350,000.00	350,000.00	350,000.00	
A0610900	461100		DSS TANF FFFS Service Plan	17,348.50	107,176.00	107,176.00	107,176.00	
A0610900	461200		DSS TANF FFFS Non-Recurrent	0.00	18,119.00	19,206.00	19,206.00	
A0610900	499000		DSS TANF	262,302.21	400,000.00	350,000.00	350,000.00	
A0611900	499900		DSS Foster Care	1,166,523.52	950,000.00	707,140.00	707,140.00	
A0612300	499900		DSS Juvenile Delinquents	0.00	10,000.00	250,000.00	250,000.00	
A0614000	499900		DSS Safety Net Assistance	452,719.38	562,900.00	362,900.00	362,900.00	
A0614100	499900		DSS HEAP	(35,718.89)	0.00	0.00	0.00	
A0614200	499900		DSS Emergency Aid to Adults	27,341.84	50,000.00	54,400.00	54,400.00	
A0614800	499900		DSS Burials	29,350.00	85,000.00	46,000.00	46,000.00	
A0615000	453000		Safe Harbor	15,777.14	16,949.00	16,949.00	16,949.00	
A0616000	490900		Miscellaneous	1,367.00	25,000.00	25,000.00	25,000.00	
A0616000	499900		Expenditures	63,315.60	100,000.00	100,000.00	100,000.00	
TOTAL	**Department of Social Services**			**13,576,548.90**	**13,843,521.00**	**14,588,073.00**	**15,602,301.11**	

District Attorney

Initiatives:

- Fill the Investigator vacancy.
- Investigate possible training or diversion programs that defendants can engage in. An additional benefit would be that such programs could generate a nominal revenue source.
- Review and compare options for digital evidence management requirements.



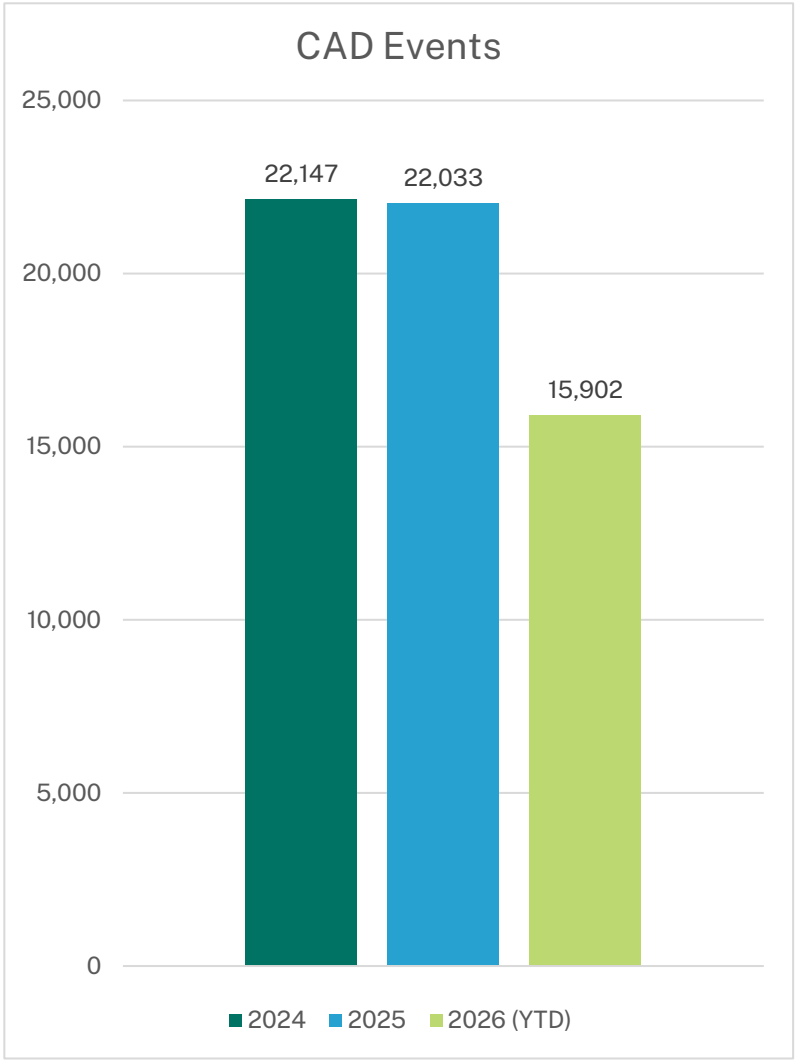
ACCOUNTS FOR: District Attorney				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
1165	District Attorney							
31	Local Sources							
A0116500	326101		DA Traffic Diversion	(100.00)	0.00	0.00	0.00	
A0116500	326260		DA Forfeiture of Crime Prcds	(378.13)	0.00	0.00	0.00	
33	State Sources							
A0116500	330300		DA Salary Assistance	(72,189.00)	(72,189.00)	(72,189.00)	(72,189.00)	
A0116500	330301		DA Aid to Prosecution	(90,000.00)	(100,000.00)	(100,000.00)	(100,000.00)	
A0116500	330302		DA NYS Discovery	0.00	(100,000.00)	(100,000.00)	(100,000.00)	
41	Personal Services							
A0116500	110100		DA Personal Services	484,152.05	590,612.00	594,557.80	594,557.80	
A0116500	110600		DA Employee Exp Taxable	110.80	0.00	0.00	0.00	
42	Fringe							
A0116500	801000		DA Retirement	71,257.66	97,035.00	97,667.46	97,667.46	
A0116500	803000		DA FICA	33,940.10	45,181.83	45,606.07	45,606.07	
A0116500	804000		DA Workers' Comp	4,616.31	4,836.00	4,473.27	4,473.27	
A0116500	806000		DA Health Insurance	45,155.08	48,460.00	51,857.04	54,968.46	
A0116500	807000		DA Dental Insurance	2,477.49	2,434.00	2,972.88	2,972.88	
43	Equipment							
A0116500	221701		IT Departmental Capital costs	4,250.00	4,250.00	3,000.00	3,000.00	
44	Contractual							
A0116500	440100		DA Postage	358.95	250.00	400.00	400.00	
A0116500	440700		DA Supplies	3,906.97	3,500.00	3,500.00	3,500.00	
A0116500	440901		IT Services Costs	3,738.12	2,500.00	4,300.00	4,300.00	

A0116500	450500		DA Dues/Subs/Sup/Bks	16,039.98	20,000.00	20,000.00	20,000.00	
A0116500	450700		DA Travel & Subsistence	3,229.10	5,500.00	5,750.00	5,750.00	
A0116500	470100		DA Drug Task Force Vehicle Rep	7,337.60	5,000.00	5,500.00	5,500.00	
A0116500	489100		Drug Task Force	5,000.00	0.00	0.00	0.00	
A0116500	490100		DA Professional Services	83,837.60	50,000.00	50,000.00	50,000.00	
A0116500	493600		DA Prosecution Fund	0.00	15,000.00	0.00	0.00	
TOTAL	**District Attorney**			**606,740.68**	**622,369.83**	**617,395.52**	**620,506.94**	

ACCOUNTS FOR: Coroner				**2025**	**2026**	**2027**	**2027**	**2027**
General				**Actual**	**Orig Bud**	**Det Reqst**	**Tentative**	**Adopted**
1185	Coroner							
41	Personal Services							
A0118500	110100		Coroner Personal Services	2,524.12	0.00	2,500.00	2,500.00	
42	Fringe							
A0118500	803000		Coroner FICA	192.95	0.00	0.00	0.00	
44	Contractual							
A0118500	440700		Coroner Supplies	0.00	1,000.00	500.00	500.00	
A0118500	450500		Coroner Dues/Subs/Sup/Bks	0.00	750.00	400.00	400.00	
A0118500	450600		Coroner Transp for Deceased	36,782.60	45,000.00	60,000.00	60,000.00	
A0118500	450700		Coroner Travel & Subsistence	168.00	0.00	1,000.00	1,000.00	
A0118500	490100		Coroner Professional Services	41,215.45	50,000.00	65,000.00	65,000.00	
A0118500	490200		Coroner Contract Med/Forn Inv	0.00	3,000.00	0.00	0.00	
TOTAL	**Coroner**			**80,883.12**	**99,750.00**	**129,400.00**	**129,400.00**	

E911

No other information to report.



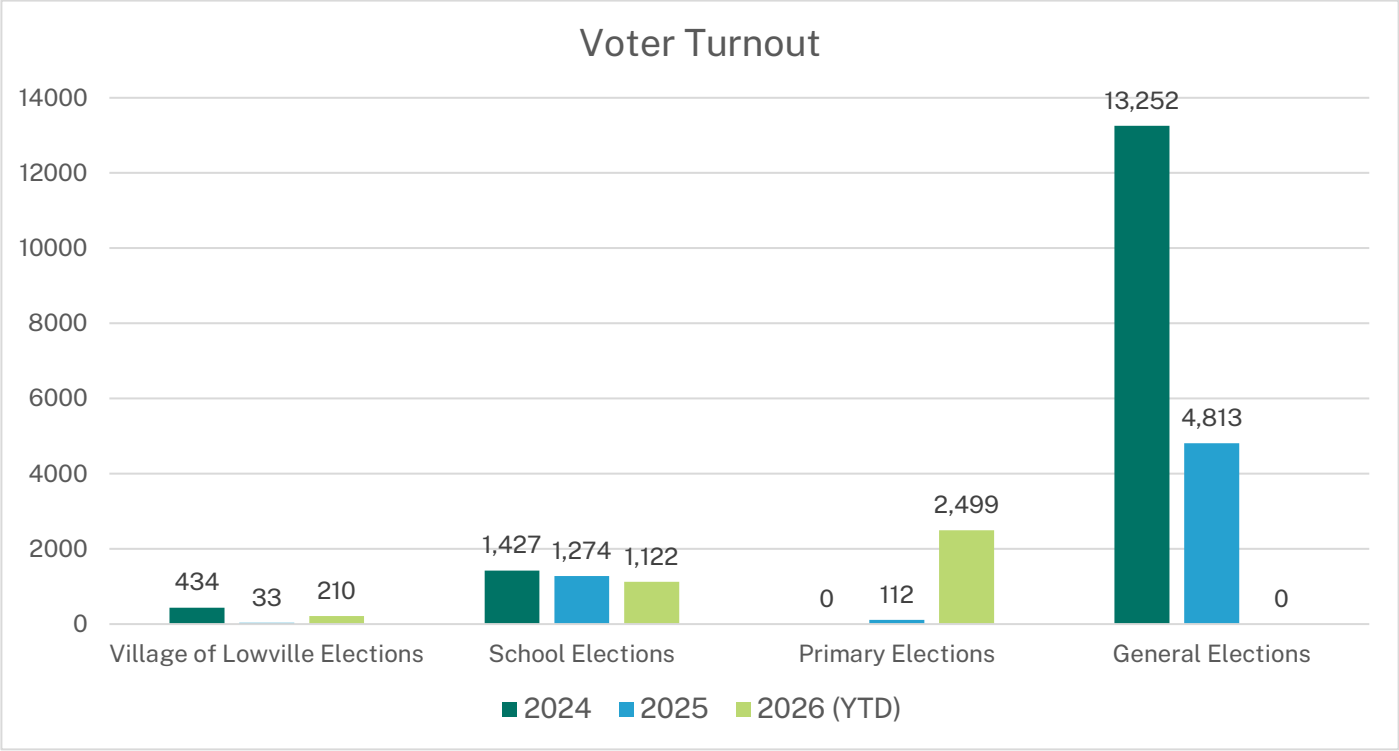
ACCOUNTS FOR: E911				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
3020	E911							
31	Local Sources							
A0302000	311400		E911 Phone Surchg	(120,825.32)	(120,000.00)	(120,000.00)	(120,000.00)	
A0302000	324110		Radio Tower Lease Revenue	(13,200.00)	0.00	0.00	0.00	
33	State Sources							
A0302000	331400		E911 PSAP Grant	(229,558.00)	(150,000.00)	(359,466.00)	(359,466.00)	
A0302000	331500		DHSES ESINet Readiness Grant	0.00	0.00	(689,655.00)	(689,655.00)	
A0302000	331700		DHSES NextGen 911 Grant	0.00	0.00	(1,266,796.00)	(1,266,796.00)	
A0302000	331806		E911 Radio Gr 22-23 State Rev	(168,207.79)	0.00	0.00	0.00	
A0302000	331807		E911 Radio Gr 23-24 State Rev	(169,140.71)	(450,000.00)	(465,748.94)	(465,748.94)	
A0302000	331808		E911 Radio Gr 24-25 NYS Revenu	0.00	(665,538.00)	(665,538.00)	(665,538.00)	
A0302000	331809		E911 Radio Gr 2026 NYS Revenue	0.00	0.00	0.00	(1,146,942.00)	
43	Equipment							
A0302000	290800		E911 PSAP Grant - Equip	137,249.74	150,000.00	359,466.00	359,466.00	
A0302000	290900		E911 Misc Equipment	51,258.21	96,400.00	66,400.00	66,400.00	
A0302000	291806		E911 Radio Gr 22-23 Equipment	27,110.64	0.00	0.00	0.00	
A0302000	291807		E911 Radio Grant 23-24 Equip	(189,495.53)	200,000.00	200,000.00	200,000.00	
A0302000	291808		E911 Radio Grant 24-25 Equip	0.00	365,538.00	365,538.00	365,538.00	
A0302000	291809		E911 Radio Gr 2026 Equip	0.00	0.00	0.00	535,000.00	
44	Contractual							
A0302000	430100		E911 Telephone	2,800.74	5,000.00	5,000.00	5,000.00	
A0302000	430300		E911 Electric/Towers	4,046.53	15,000.00	45,000.00	45,000.00	
A0302000	440700		E911 Supplies	370.90	500.00	500.00	500.00	
A0302000	450100		E911 Education/Training	95.90	2,000.00	2,000.00	2,000.00	
A0302000	450500		E911 Dues	183.00	600.00	600.00	600.00	

A0302000	450700		E911 Travel & Subsistence	1,389.48	500.00	500.00	500.00	
A0302000	461806		E911 Radio Gr 22-23 Repairs	11,649.07	0.00	0.00	0.00	
A0302000	461807		E911 Radio Grant 23-24 Repairs	7,893.52	100,000.00	100,000.00	100,000.00	
A0302000	461808		E911 Radio Gr 24-25 Repairs	0.00	150,000.00	150,000.00	150,000.00	
A0302000	461809		E911 Radio Gr 2026 Repairs	0.00	0.00	0.00	271,942.00	
A0302000	490900		E911 Misc Exp	152.00	500.00	500.00	500.00	
A0302000	496500		DHSES ESINet Readiness Grant	0.00	0.00	689,655.00	689,655.00	
A0302000	496700		DHSES NextGen 911 Grant	0.00	0.00	1,266,796.00	1,266,796.00	
A0302000	496806		E911 Radio Gr 22-23 Prof Servi	9,883.00	0.00	0.00	0.00	
A0302000	496807		E911 Radio Grant 23-24 Prof Se	193,775.32	150,000.00	110,780.68	165,248.94	
A0302000	496808		E911 Radio Gr 24-25 Prof Serv	0.00	150,000.00	150,000.00	150,000.00	
A0302000	496809		E11 Radio Gr 2026 Prof Svcs	0.00	0.00	0.00	340,000.00	
TOTAL	**E911**			**(442,569.30)**	**500.00**	**(54,468.26)**	**0.00**	

Elections

Initiatives:

- Explore creating a dedicated capital reserve account to set aside unused funds for future infrastructure and capital needs, supporting long-term financial stability.
- Expand voter outreach across the county to increase awareness of election resources, improve access to voting information, and help residents stay informed about the election process.
- Explore establishing vote centers throughout Lewis County to provide more convenient voting options, improve accessibility, and streamline election operations.



ACCOUNTS FOR: Elections				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
1450	Elections							
31	Local Sources							
A0145000	312900		Election Fees	(7,703.52)	(9,000.00)	(12,500.00)	(12,500.00)	
33	State Sources							
A0145000	330005		Elections State Aid	(116,812.03)	(64,052.00)	(43,608.00)	(43,608.00)	
41	Personal Services							
A0145000	110100		Elections Personal Services	201,700.89	213,391.00	222,159.00	222,159.00	
A0145000	110200		Elections Temp Help	89,260.00	142,500.00	106,720.00	106,720.00	
42	Fringe							
A0145000	801000		Elections Retirement	33,013.78	38,882.30	44,391.46	44,391.46	
A0145000	803000		Elections FICA	17,876.39	19,384.41	31,199.91	31,199.91	
A0145000	804000		Elections Workers' Comp	3,598.52	1,317.63	1,990.99	1,990.99	
A0145000	805000		Elections Unemployment Ins	6,585.88	0.00	0.00	0.00	
A0145000	806000		Elections Health Insurance	38,284.80	39,865.20	54,438.24	57,704.53	
A0145000	807000		Elections Dental Insurance	2,817.35	2,749.32	2,804.40	2,804.40	
43	Equipment							
A0145000	221701		IT Departmental Capital costs	71,279.50	1,100.00	3,200.00	3,200.00	
A0145100	221100		ELC Voting Machines	43,500.00	43,500.00	0.00	0.00	
44	Contractual							
A0145000	440100		Elections Postage	10,899.47	11,500.00	34,288.00	34,288.00	
A0145000	440300		Elections Printing	6,237.60	6,500.00	7,100.00	7,100.00	
A0145000	440700		Elections Supplies	5,854.50	4,500.00	4,500.00	4,500.00	
A0145000	440901		IT Services Costs	2,584.03	3,600.00	3,360.00	3,360.00	

A0145000	450000		Elections Gen Primary Reg	40,728.20	42,000.00	61,425.00	61,425.00	
A0145000	450700		Elections Travel & Subsistence	8,162.60	6,500.00	8,000.00	8,000.00	
A0145000	490700		Elections Legal Notices/Adv	491.21	250.00	550.00	550.00	
A0145000	490900		Elections Misc Expenses	685.94	850.00	11,320.00	11,320.00	
A0145100	450100		Training	0.00	0.00	0.00	0.00	
TOTAL	**Elections**			**459,045.11**	**505,337.86**	**541,339.00**	**544,605.29**	

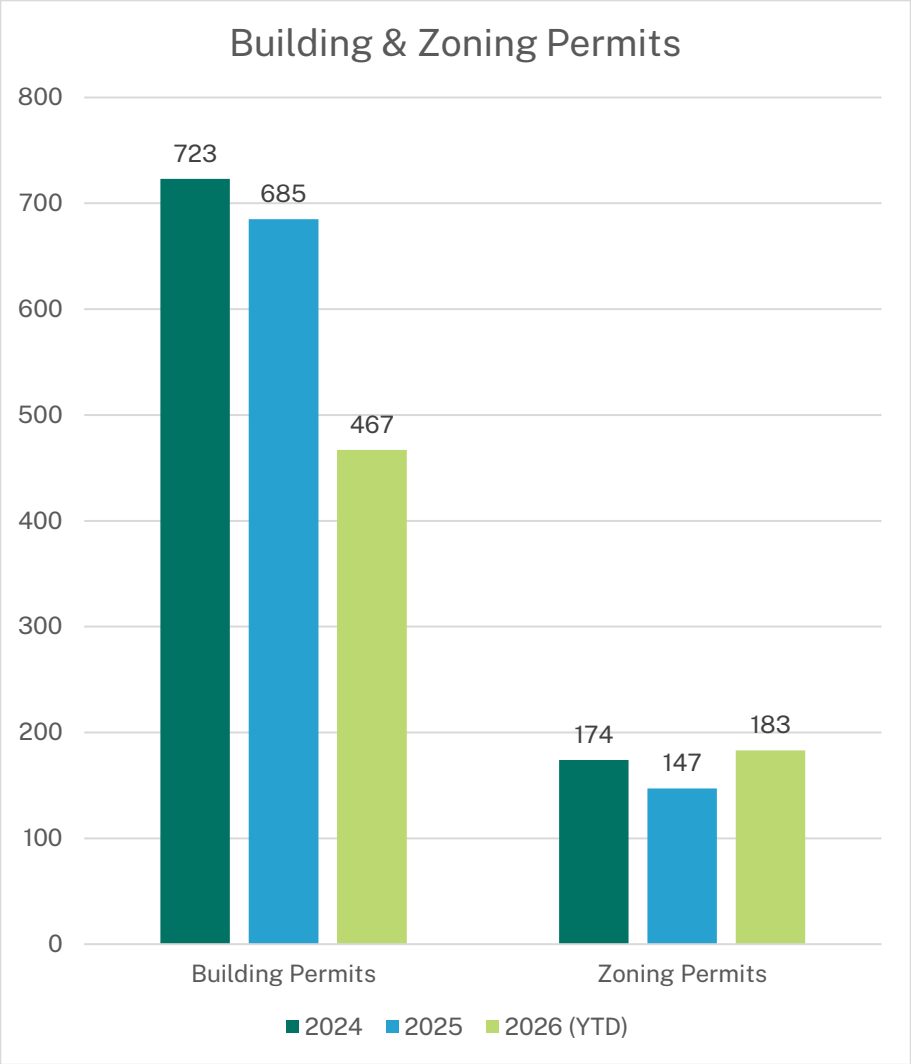
Fire & Building Codes

Initiatives:

- Increase clearing/cleaning blight properties.
- Drafting and adopting an updated junkyard law which sets a clear standard for licensing and operating.
- Get Govwell permitting software implemented and utilize this advanced tool for permitting and inspecting properties within Lewis County.

Budgetary Issues:

- Over the past two years we have reduced our fleet from four cars for five officers to two cars for six officers.
- We chose to briefly overlap software vendors ahead of our Cloudpermit contract ending, ensuring we can select the best fit and transition to a single platform without any service gaps.



ACCOUNTS FOR: Fire & Building Codes				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
3620	Fire & Building Codes							
31	Local Sources							
A0362000	325910		Fire Code-Bldg Permits	(162,583.05)	(110,000.00)	(110,000.00)	(110,000.00)	
41	Personal Services							
A0362000	110100		Codes Personal Services	352,811.29	384,808.00	389,702.00	389,702.00	
42	Fringe							
A0362000	801000		Codes Retirement	44,717.86	52,217.00	52,999.47	52,999.47	
A0362000	803000		Codes FICA	24,665.01	29,081.00	28,812.20	28,812.20	
A0362000	804000		Codes Workers' Comp	3,236.30	3,630.00	4,386.19	4,386.19	
A0362000	806000		Codes Health Insurance	85,301.76	93,273.00	94,925.88	100,621.43	
A0362000	807000		Codes Dental Insurance	258.08	1,012.00	827.40	827.40	
43	Equipment							
A0362000	221701		IT Departmental Capital costs	4,795.51	3,800.00	2,700.00	2,700.00	
A0362000	223400		Codes Vehicle Lease	10,774.65	10,346.00	4,500.00	4,500.00	
44	Contractual							
A0362000	440100		Codes Postage	1,845.41	2,500.00	1,500.00	1,500.00	
A0362000	440700		Codes Supplies	420.50	1,000.00	1,200.00	1,200.00	
A0362000	440901		IT Services Costs	30,477.69	36,986.00	37,735.92	37,735.92	
A0362000	450100		Codes Education/Training	2,540.95	4,000.00	5,000.00	5,000.00	
A0362000	450700		Codes Travel	164.64	500.00	500.00	500.00	
A0362000	470100		Codes Vehicle Repairs	958.95	500.00	1,500.00	1,500.00	
A0362000	470300		Codes Vehicle Exp-Gas/Oil	1,979.57	3,500.00	3,000.00	3,000.00	
TOTAL	Fire & Building Codes			402,365.12	517,153.00	519,289.06	524,984.61	

Fire & Emergency Management

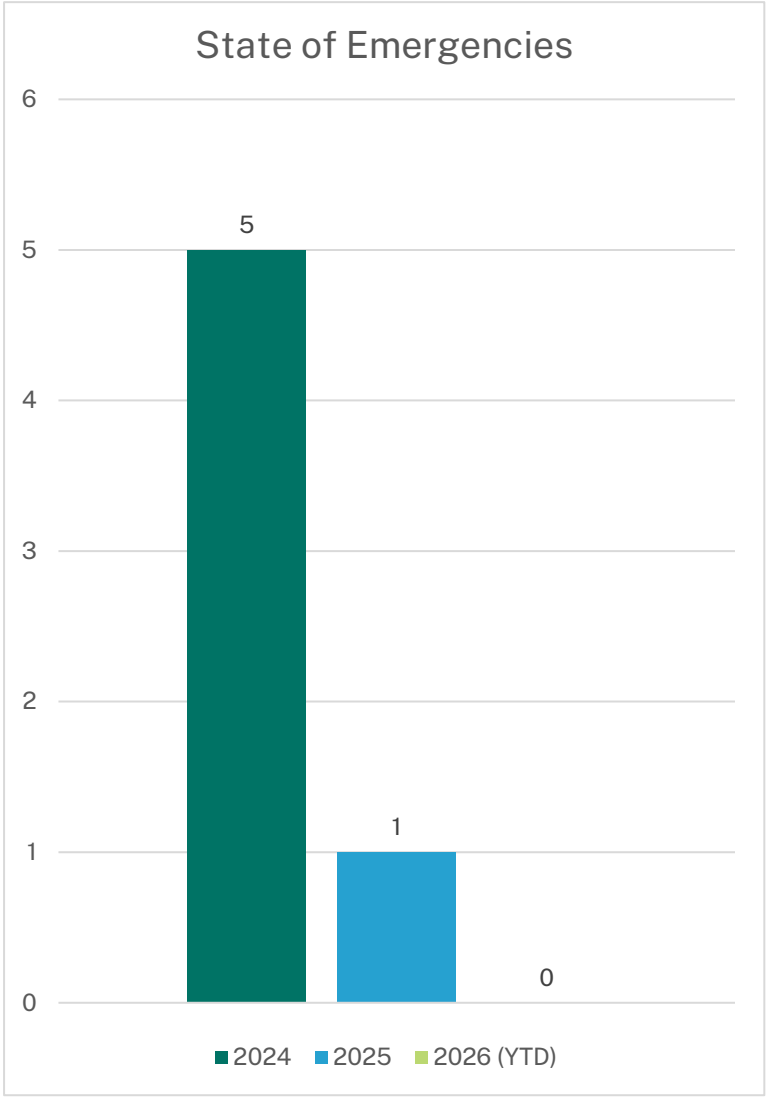
Initiatives:

- Continuation of EMS Subcommittee
- Track Volunteer Fire Department numbers study stability and sustainability county wide.
- Emergency Management drills and education. TIER 3 for government and municipalities.

Budgetary Issues:

- Delayed 2025 grants were lower monetary amounts in comparison to previous years. Hopefully full restoration of the DHSES grant awards (or increase) will be restored as these grants sustain the ability of the county to remain prepared.

*Please note: 2026 is intentionally not shown on the graph because there have been zero State of Emergency declarations year to date.



ACCOUNTS FOR: Emergency Management				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
4541	Emergency Management							
33	State Sources							
A0454100	333050		LEPC Grant	0.00	(14,000.00)	(11,603.00)	(11,603.00)	
A0454100	343701		FY25 SHSP Revenue	0.00	0.00	0.00	0.00	
A0454100	343702		FY23 SHSP Revenue	(32,525.13)	0.00	0.00	0.00	
A0454100	343703		FY24 SHSP Revenue	0.00	(46,946.00)	0.00	0.00	
A0454100	343704		FY25 EMPG Revenue	0.00	0.00	0.00	0.00	
A0454100	343705		FY26 SHSP Revenue	0.00	0.00	(46,946.00)	(46,946.00)	
A0454100	343706		FY27 SHSP Revenue	0.00	0.00	(46,946.00)	(46,946.00)	
34	Federal Sources							
A0454100	343050		Emerg Mgmt EMPG CFDA 83.503	0.00	(15,000.00)	(15,000.00)	(15,000.00)	
A0454100	343066		Hazard Material Grant Revenue	0.00	(12,500.00)	(12,500.00)	(12,500.00)	
41	Personal Services							
A0454100	110100		Emgy Mngt Personal Services	133,740.18	138,829.00	148,359.00	148,359.00	
A0454100	110600		Emgy Mngt Employee Exp Taxable	108.00	0.00	0.00	0.00	
42	Fringe							
A0454100	801000		Emgy Mngt Retirement	15,528.35	17,215.00	20,176.82	20,176.82	
A0454100	803000		Emergency Management FICA	9,356.48	10,620.00	11,349.46	11,349.46	
A0454100	804000		Emgy Mngt Workers' Comp	1,256.89	712.00	1,113.21	1,113.21	
A0454100	806000		Emgy Mngt Health Insurance	30,659.12	27,047.00	30,022.68	31,824.04	
A0454100	807000		Emgy Mngt Dental Insurance	1,061.64	1,012.00	1,103.28	1,103.28	
43	Equipment							
A0454100	221701		IT Departmental Capital costs	0.00	4,000.00	4,950.00	4,950.00	
A0454100	223300		Vehicles	44,080.00	0.00	0.00	0.00	

A0454100	291500		Hazard Mat Equipment	0.00	12,500.00	12,500.00	12,500.00	
A0454100	291701		FY25 SHSP Equipment	0.00	0.00	0.00	0.00	
A0454100	291702		FY23 SHSP Equipment	13,437.99	0.00	0.00	0.00	
A0454100	291704		FY26 SHSP Equipment	0.00	0.00	46,946.00	46,946.00	
A0454100	291705		FY27 SHSP Equipment	0.00	0.00	46,946.00	46,946.00	
44	Contractual							
A0454100	291703		FY24 SHSP Equipment	6,388.50	46,946.00	0.00	0.00	
A0454100	416000		Deputy Fire Coordinators	330.64	1,000.00	1,000.00	1,000.00	
A0454100	416100		Haz Mat Decon Unit	0.00	2,500.00	2,500.00	2,500.00	
A0454100	430100		Emgy Mngt Telephone	3,112.44	4,500.00	4,500.00	4,500.00	
A0454100	440700		Emgy Mngt Supplies	384.03	1,000.00	1,000.00	1,000.00	
A0454100	440800		LEPC Grant Expense	333.05	14,000.00	11,603.00	11,603.00	
A0454100	440901		IT Services Costs	2,276.20	4,848.00	4,848.00	4,848.00	
A0454100	450100		Emgy Mngt Education/Training	904.08	2,800.00	2,800.00	2,800.00	
A0454100	450500		Dues/Subscriptions	325.00	350.00	350.00	350.00	
A0454100	450700		Emgy Mngt Travel & Subsistence	1,337.37	1,200.00	1,200.00	1,200.00	
A0454100	470100		Emgy Mngt Vehicle Repairs	1,382.79	3,500.00	3,500.00	3,500.00	
A0454100	470300		Emgy Mngt Vehicle Gas	4,179.71	4,500.00	4,500.00	4,500.00	
A0454100	488900		Fire Investigators	0.00	500.00	500.00	500.00	
A0454100	490100		Deputy EMS Coordinator Materia	594.00	1,000.00	1,000.00	1,000.00	
A0454100	490900		Emgy Mngt Misc Exp	38,285.82	9,000.00	9,000.00	9,000.00	
A0454100	493500		Fire Training Tower	5,520.74	4,000.00	4,000.00	4,000.00	
A0454100	499704		FY25 EMPG	0.00	0.00	0.00	0.00	
TOTAL	**Emergency Management**			**282,057.89**	**225,133.00**	**242,772.45**	**244,573.81**	

ACCOUNTS FOR: Fire Management				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
3410	Fire Management							
33	State Sources							
A0341000	333050		Fire Mngt LEPC	(333.05)	0.00	0.00	0.00	
TOTAL	Fire Management			(333.05)	0.00	0.00	0.00	

Fringe Benefits

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

ACCOUNTS FOR: Fringe				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
9000	Fringe							
42	Fringe							
A0904000	804000		Workers' Comp WC	649.64	0.00	0.00	0.00	
A0906000	806000		Health Insurance	0.00	200,000.00	60,000.00	60,000.00	
A0906000	806100		Retiree Health	1,397,196.90	1,420,000.00	1,526,500.00	1,526,500.00	
TOTAL	Fringe			1,397,846.54	1,620,000.00	1,586,500.00	1,586,500.00	

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: Health & Dental Insurance			2025	2026	2027	2027
Internal Service Fund			Actual	Orig Budget	Tentative	Adopted
1700	Health & Dental Insurance					
31	Local Sources					
M0170000	324013	NYCLASS Interest	0	0	(72,000)	
M0170000	324015	MMK Interest	(56,892)	(20,000)	(20,000)	
M0170000	326800	Insurance Recoveries	(991,017)	(950,000)	(600,000)	
M0170000	326801	Insurance Retiree Drug Subsidy	(68,497)	(70,000)	0	
M0170000	326802	Insurance Stop Loss Recovery	(227,049)	(600,000)	(600,000)	
M0170000	327010	Ins Refund of Prior Years Exp	(72)	0	0	
M0170000	327090	Insur Employee Contr-County	(1,039,950)	(1,062,100)	(1,144,800)	
M0170000	327091	Insurance Employee Contr-Hosp	(2,084,579)	(2,198,300)	(2,289,600)	
M0170000	327092	Insurance Self Pay & Retiree	(768,063)	(683,000)	(822,338)	
M0170000	327093	Ins Employee Contr-County Den	(134,021)	(144,000)	(144,000)	
M0170000	327094	Ins Employee Contr-Hosp Den	(98,558)	(96,000)	(96,000)	
M0170000	328011	Insurance Trans from Hospital	(8,746,598)	(9,025,000)	(9,934,320)	
M0170000	328012	Insurance Trans from County	(5,045,367)	(5,288,000)	(5,605,280)	
M0170000	328013	Ins Emplyr Share County Dental	(68,635)	(72,000)	(72,000)	
M0170000	328014	Ins Employer Share Hosp Dental	(244,163)	(246,000)	(246,000)	
42	Fringe					
M0906000	880000	Ins County HSA Contribution	42,626	50,000	50,000	
M0906000	880100	Ins Hospital HSA Contribution	37,500	40,000	40,000	
M0906000	886200	Insurance Weekly Claims County	4,908,457	5,034,400	5,101,249	

M0906000	886300	Insur Weekly Claims Hospital	9,504,735	9,700,000	10,101,249	
M0906000	887300	Gym Membership County	4,983	6,000	6,000	
M0906000	887400	Gym Membership Hospital	2,491	4,000	4,000	
M0907000	887000	Ins Dental Expense County	206,804	220,000	231,000	
M0907000	887200	Ins Dental Expense Hospital	350,124	360,000	414,000	
44	Contractual					
M0171100	492100	Insurance Consulting Fees	109,768	120,000	175,000	
M0171100	492200	Ins County & Retirees Admin	134,316	144,000	165,000	
M0171100	494200	Insurance Hospital Admin	234,960	240,000	305,000	
M0172200	492200	Ins County & Retiree Stop Loss	475,169	480,000	541,000	
M0172200	494200	Insurance Hospital Stop Loss	827,125	836,000	1,035,000	
M0173300	492200	Insurance County ACA Fees	1,578	2,000	2,000	
M0173300	494200	Insurance Hospital ACA Fees	2,624	3,000	3,000	
M0174400	492200	Insurance County Reinsurance	78,977	100,000	100,000	
M0175500	492200	Health Plan Premiums UHC Cty	1,113,426	1,245,000	1,359,680	
M0175500	494200	Health Plan Premiums UHC Hosp	1,583,783	1,870,000	2,013,160	
		TOTAL REVENUE	**(21,750,435)**	**(20,454,400)**	**(21,646,338)**	
		TOTAL EXPENSE	**19,619,446**	**20,454,400**	**21,646,338**	
		GRAND TOTAL	**(2,130,989)**	**0**	**0**	

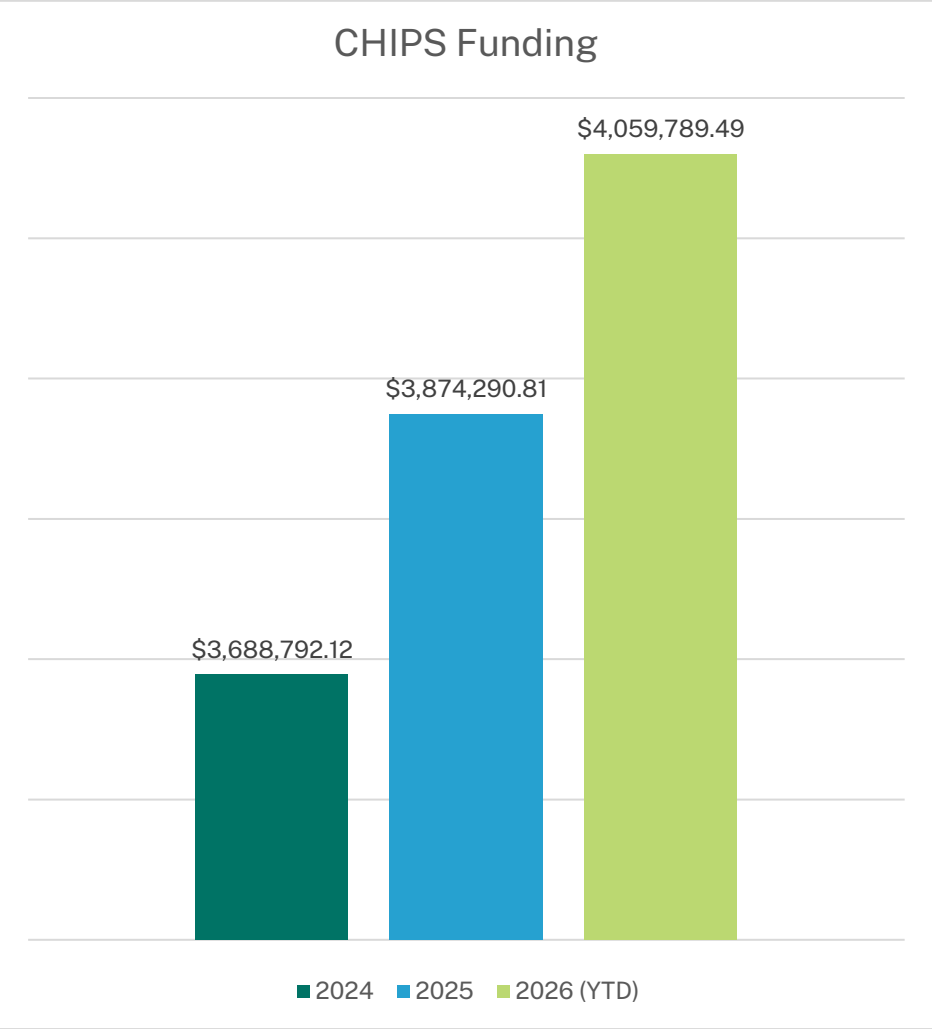
Highway

Initatives:

- Analyze equipment market values and utilize most effective sales methods.
- Continue to explore and apply for federal and state grants/funding.
- Continue to utilize NovoGov Solutions to monitor assets and streamline reporting processes.

Budgetary Issues:

- Continual increase in costs of materials and equipment
- General economic inflation



ACCOUNTS FOR: Highway (County Roads)	2025	2026	2027	2027	2027

General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
5010	County Road							
31	Local Sources							
D0501000	323020		CR Snow Removal Other Gov't	(160,534.21)	(100,000.00)	(150,000.00)	(150,000.00)	
D0501000	324013		NYCLASS Interest	(0.30)	0.00	0.00	0.00	
D0501000	324015		MMK Interest	(20,430.14)	0.00	0.00	0.00	
D0501000	326501		CR Sales to Towns Etc	(36,569.15)	(48,000.00)	(35,000.00)	(35,000.00)	
D0501000	326550		CR Minor Sales	(250.00)	0.00	0.00	0.00	
D0501000	326800		CR Ins Recov/Comp Reimb	(2,938.23)	0.00	0.00	0.00	
D0501000	327700		CR Sand & Salt Receivables	(31,954.26)	(25,000.00)	(25,000.00)	(25,000.00)	
D0501000	328010		CR Interfund Rev/Cap Bridges	0.00	(4,901,406.00)	(5,033,185.95)	(4,903,185.95)	
33	State Sources							
D0501000	335011		CR CHIPS Capital	(4,004,662.45)	(3,874,291.00)	(4,059,789.49)	(4,059,789.49)	
D0501000	337850		CR Disaster Assistance State	(5,748.96)	0.00	0.00	0.00	
34	Federal Sources							
D0501000	347850		CR Disaster Assistance Federal	0.00	0.00	0.00	0.00	
39	Interfund Sources							
D0501000	350310		CR Transfer from General	(4,711,005.00)	0.00	0.00	0.00	
41	Personal Services							
D0501000	110100		CR Admin Personal Services	252,306.11	244,905.00	260,573.00	260,573.00	
D0511000	110100		CR Maint Personal Services	491,314.87	392,672.00	441,148.16	441,148.16	
D0511000	110200		CR Personal Service Temp Maint	29,756.94	128,525.00	94,528.00	94,528.00	
D0511000	110300		CR Overtime Maint	11,459.96	34,566.00	34,566.00	34,566.00	
D0512000	110100		CR Cap Improvement Regular Pay	104,820.12	109,657.00	110,287.04	110,287.04	
D0512000	110200		CR Cap Improvement Temp Pay	4,033.62	16,066.00	11,816.00	11,816.00	
D0512000	110300		CR Cap Improvement Overtime	8,531.66	12,345.00	12,345.00	12,345.00	

D0514200	110100		CR Snow Personal Services	450,709.44	493,456.00	496,291.68	496,291.68	
D0514200	110200		CR Personal Services Temp Snow	6,087.30	8,033.00	5,908.00	5,908.00	
D0514200	110300		CR Overtime Snow	193,559.13	197,520.00	197,520.00	197,520.00	
D0514200	110600		CR Snow Employee Exp Taxable	262.30	1,000.00	1,000.00	1,000.00	
D0550000	110100		CR Bridges Personal Services	62,707.96	54,828.00	55,143.52	55,143.52	
D0550000	110200		CR Personal Srvcs Temp Bridges	6,074.24	8,033.00	5,908.00	5,908.00	
D0550000	110300		CR Overtime Bridges	1,060.42	2,469.00	2,469.00	2,469.00	
42	Fringe							
D0501000	801000		CR Admin Retirement	202,698.50	256,519.00	285,257.87	285,257.87	
D0501000	803000		CR Admin FICA	116,657.23	130,285.00	132,230.51	132,230.51	
D0501000	804000		CR Admin Workers' Comp	51,709.00	58,891.00	24,227.91	24,227.91	
D0501000	805000		CR Admin Unemployment Ins	46,458.02	30,000.00	45,000.00	45,000.00	
D0501000	806000		CR Fringe Health Ins	236,921.77	282,652.00	275,293.68	291,811.30	
D0501000	807000		CR Fringe Dental Ins	13,365.12	15,046.00	14,695.68	14,695.68	
43	Equipment							
D0501000	221701		IT Departmental Capital costs	1,745.71	2,400.00	1,600.00	1,600.00	
D0501000	290900		CR Misc Equip	219,287.00	0.00	0.00	0.00	
44	Contractual							
D0501000	440100		CR Postage	258.05	500.00	300.00	300.00	
D0501000	440300		CR Printing	116.96	500.00	300.00	300.00	
D0501000	440700		CR Supplies	1,331.79	4,000.00	4,000.00	4,000.00	
D0501000	440901		IT Services Costs	16,196.06	15,864.00	16,056.96	16,056.96	
D0501000	450700		CR Travel & Subsistence	2,944.00	3,500.00	3,500.00	3,500.00	
D0501000	490100		CR Professional Services	2,471.24	27,000.00	20,000.00	20,000.00	
D0501000	490200		Professional Services Secondar	50,531.96	35,000.00	25,500.00	25,500.00	
D0511000	485110		CR Maintenance Equipment	223,211.00	212,218.00	258,391.74	259,003.00	
D0511000	491020		CR Maint. Pipe Orders	38,035.80	40,000.00	40,000.00	40,000.00	

D0511000	491030		CR Maintenance Safety Items	17,922.66	10,000.00	15,000.00	15,000.00	
D0511000	491040		CR Maintenance Road Items	101,242.46	130,000.00	130,000.00	130,000.00	
D0511000	494903		CR Maint. All Type of Insurance	6,283.00	6,500.00	7,000.00	7,000.00	
D0514200	485142		CR Snow Equipment Expense	318,873.00	272,852.00	290,690.70	290,690.70	
D0514200	490120		CR Snow & Ice Agreements	1,385,698.86	1,371,438.00	1,426,786.58	1,426,786.58	
D0514200	490210		CR Snow Salt Purchase	40,404.23	80,000.00	85,000.00	85,000.00	
D0514200	490220		CR Snow Dot Other Purchases	42,200.24	50,000.00	50,000.00	50,000.00	
D0514200	490230		Snow Road Sweeping	12,760.00	15,000.00	15,000.00	15,000.00	
D0514200	495142		CR Snow Material Other	1,600.00	0.00	0.00	0.00	
D0522290	495222		CR Sign Shop Supplies	28,428.44	50,000.00	35,000.00	35,000.00	
D0533390	495333		FEMA Material Expenses	133,159.15	0.00	0.00	0.00	
D0550000	491501		CR Bridge Inspections/Engineer	(3,275.00)	0.00	287,000.00	287,000.00	
D0550000	491520		CR Bridge Materials All	60,868.69	40,000.00	40,000.00	40,000.00	
45	Contractual Highway							
D0501000	495152		CR Striping	97,568.05	125,000.00	125,000.00	125,000.00	
D0512000	485120		CR Capital Improvement Equip	63,774.00	90,951.00	64,597.93	64,597.93	
D0512000	495120		CR Capital Improvement Materia	2,369,850.85	3,645,273.00	3,860,743.52	3,860,743.52	
D0515000	495151		CR Surface Treatment	550,000.00	350,000.00	350,000.00	350,000.00	
D0550000	485500		CR Bridge Equipment Expense	31,887.00	30,317.00	32,298.97	32,298.97	
TOTAL	**County Road**			**(868,223.79)**	**137,084.00**	**387,000.01**	**534,128.89**	

ACCOUNTS FOR: Machinery	**2025**	**2026**	**2027**	**2027**	**2027**

General				Actual	Orig Bud	Det Reqst	Tentative	
5130	Machinery							
31	Local Sources							
DM513000	324015		MMK Interest	(13,714.82)	0.00	0.00	0.00	
DM513000	326502		Machinery Fuel Sales	(316,192.70)	(350,000.00)	(350,000.00)	(350,000.00)	
DM513000	326650		Machinery Sale of Equipment	(99,435.00)	0.00	0.00	0.00	
DM513000	326800		Machinery Ins Recov/Comp Reimb	(10,360.34)	0.00	0.00	0.00	
DM513000	328015		Machinery Bridge Equip Income	(31,887.00)	(30,317.00)	(32,298.97)	(32,298.97)	
DM513000	328016		Machinery Maint Equip Income	(223,211.00)	(212,218.00)	(258,391.74)	(259,003.00)	
DM513000	328017		Machinery Snow Equip Income	(318,873.00)	(272,852.00)	(290,690.70)	(290,690.70)	
DM513000	328021		Capital Improvement Equipm	(63,774.00)	(90,951.00)	(64,597.93)	(64,597.93)	
33	State Sources							
DM513000	338850		State MM Hwy	0.00	0.00	0.00	0.00	
39	Interfund Sources							
DM513000	350310		Machine Transfer from General	(672,000.00)	0.00	0.00	0.00	
41	Personal Services							
DM513000	110100		Machinery Personal Services	105,773.55	111,541.00	119,228.80	119,228.80	
DM513000	110300		Machinery Overtime	2,578.58	4,250.00	4,250.00	4,250.00	
42	Fringe							
DM513000	801000		Machine Retirement	25,682.36	18,409.00	21,476.99	21,476.99	
DM513000	803000		Machinery FICA	8,065.32	8,858.00	9,446.13	9,446.13	
DM513000	804000		Machinery Workers' Comp	943.00	602.00	1,389.78	1,389.78	
DM513000	806000		Machinery Fringe Health Ins	8,814.24	9,178.00	10,187.64	10,798.90	
43	Equipment							
DM513000	223300		Machinery Vehicles	1,004,607.14	0.00	0.00	0.00	

DM513000	223400		Machinery Vehicle Lease	109,106.00	0.00	0.00	0.00	
44	Contractual							
DM513000	440600		Machinery Tools	16,614.11	20,000.00	30,000.00	30,000.00	
DM513000	440700		Machinery Supplies for Shop	29,459.22	35,000.00	35,000.00	35,000.00	
DM513000	470100		Machinery Vehicle Repairs	139,379.21	150,000.00	150,000.00	150,000.00	
DM513000	470300		Machinery Vehicle Gas/Oil Exp	483,917.35	550,000.00	550,000.00	550,000.00	
DM513000	470500		Machinery Vehicle Ins/Reg	14,430.00	14,500.00	20,000.00	20,000.00	
DM513000	490300		Machine All Types of Insurance	33,576.00	34,000.00	45,000.00	45,000.00	
TOTAL	**Machinery**			**233,498.22**	**0.00**	**0.00**	**0.00**	

Hospital

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

ACCOUNTS FOR:			2025	2026	2027	2027	2027
Hospital			Actual	Orig Bud	Det Reqst	Tentative	Adopted
4510	Hospital						
31	Local Sources						
E0451000	316350	Hospital Revenue	(81,892,600)	(87,840,000)	96,704,100	96,704,100	
E0451000	316500	Hospital Nursing Home Revenue	(22,437,825)	(22,784,640)	11,673,200	11,673,200	
E0451000	324010	Hospital Interest & Earnings	(1,421,300)	(1,421,300)	1,000,000	1,000,000	
41	Personal Services						
E0451000	110100	Hospital Personal Services	43,800,400	46,138,500	51,747,800	51,747,800	
42	Fringe						
E0451000	801000	Hospital Retirement	5,600,000	6,500,000	6,500,000	6,500,000	
E0451000	803000	Hospital FICA	3,253,150	3,400,000	3,750,000	3,750,000	
E0451000	804000	Hospital Workers' Comp	353,800	372,000	220,000	220,000	
E0451000	805000	Hospital Unemployment Ins	12,000	12,000	12,000	12,000	
E0451000	806000	Hospital Health Insurance	10,000,000	9,600,000	10,600,000	10,600,000	
E0451000	807000	Hospital Dental Insurance	250,000	240,000	300,000	300,000	
43	Equipment						
E0451000	290900	Hospital Misc Equipment	4,000,000	3,500,000	4,000,000	4,000,000	
44	Contractual						
E0451000	499900	Hospital Expenditures	36,240,575	40,030,984	45,287,820	45,287,820	
46	Principal in Debt						
E0971000	664000	2022 Project Bond	1,238,400	1,280,000	1,321,600	1,321,600	
47	Interest on Debt						
E0971000	764000	2022 Project Bond Int	1,003,400	972,456	930,180	930,180	
		TOTAL REVENUE	(105,751,725)	(112,045,940)	(124,669,400)	(124,669,400)	
		TOTAL EXPENSE	105,751,725	112,045,940	124,669,400	124,669,400	
		GRAND TOTAL	0	0	0	0	

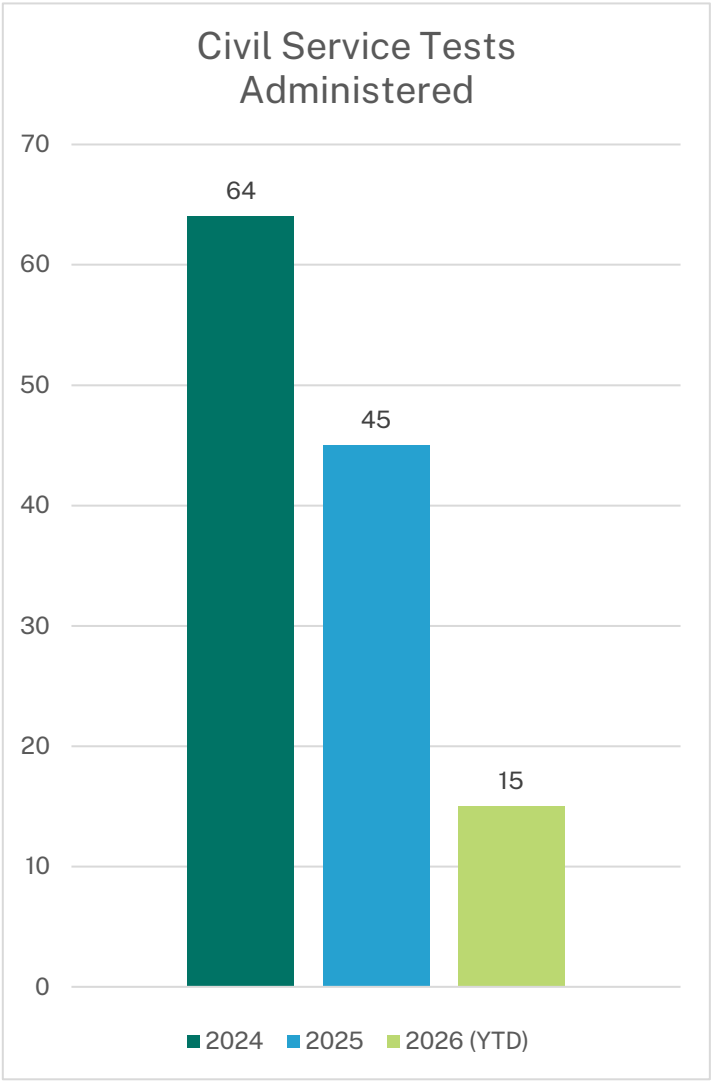
Human Resources

Initatives:

- Implement and monitor the updated Exempt Compensation Plan and negotiated CSEA agreements, evaluating compensation structures and organizational alignment to support internal equity, market competitiveness, consistency, and long-term sustainability.
- Implement new wellness program and evaluate participation, program utilization, and incentive opportunities in alignment with the County's health insurance plan.
- Participate in State Civil Service Reform work groups to prepare for potential policy and procedural changes with local exam administration.

Budgetary Issues:

- Maximize utilization and optimization of existing NEOGOV platforms while exploring additional platform capabilities and solutions to further enhance organizational efficiency, consistency, accuracy, and modernization of personnel management processes.



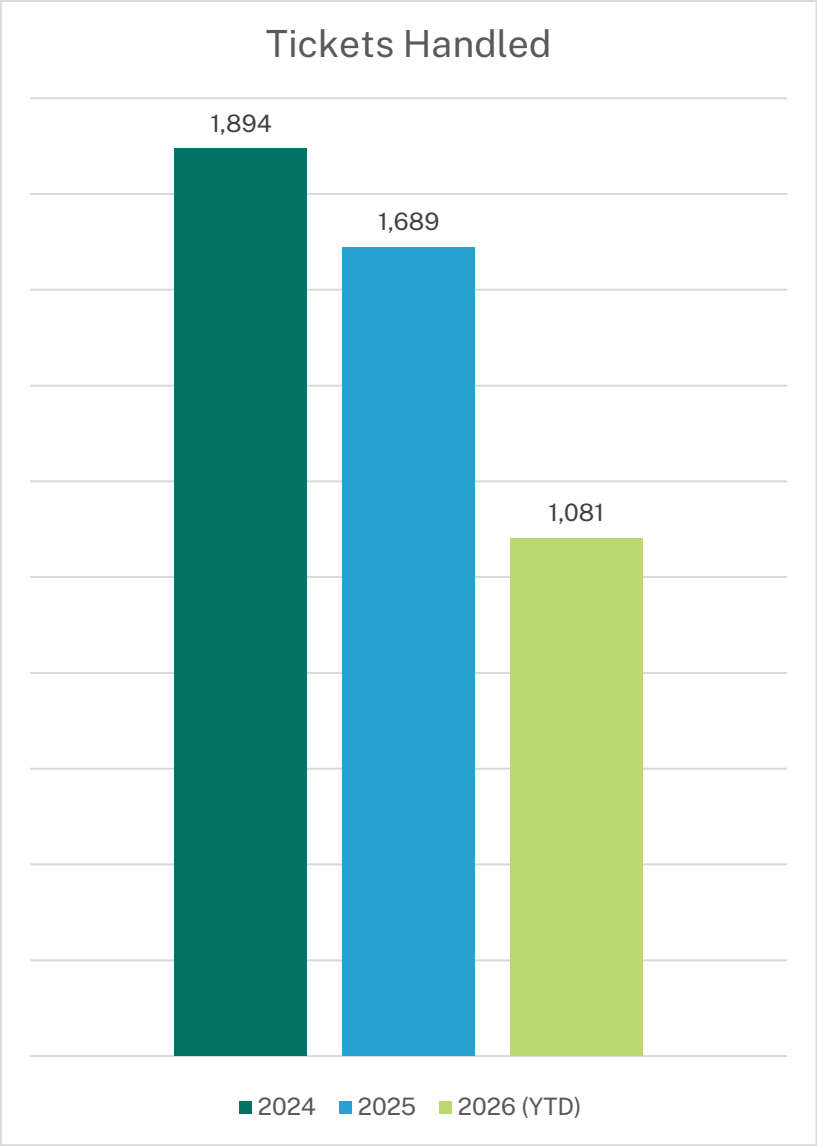
ACCOUNTS FOR: Human Resources				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
1431	Human Resources							
31	Local Sources							
A0143100	312600		Civil Service Fees	(1,065.50)	(2,000.00)	(2,000.00)	(2,000.00)	
41	Personal Services							
A0143100	110100		HR Personal Services	282,495.71	292,098.00	312,179.00	312,179.00	
42	Fringe							
A0143100	801000		HR Retirement	36,226.77	40,533.00	47,410.32	47,410.32	
A0143100	803000		HR FICA	20,084.68	22,346.00	23,881.69	23,881.69	
A0143100	804000		HR Workers' Comp	2,825.79	1,519.00	2,342.44	2,342.44	
A0143100	806000		HR Health Insurance	56,265.76	82,387.00	71,504.16	75,794.41	
A0143100	807000		HR Dental Insurance	2,683.26	2,688.00	2,313.96	2,313.96	
43	Equipment							
A0143100	221701		IT Departmental Capital costs	3,850.00	1,750.00	0.00	0.00	
44	Contractual							
A0143100	419800		Employee Appreciation	0.00	6,000.00	7,500.00	7,500.00	
A0143100	440100		HR Postage	1,622.70	1,250.00	1,500.00	1,500.00	
A0143100	440300		HR Printing	0.00	800.00	0.00	0.00	
A0143100	440700		HR Supplies	15,512.35	2,500.00	2,600.00	2,600.00	
A0143100	440901		IT Services Costs	2,770.53	3,588.00	4,116.00	4,116.00	
A0143100	450500		HR Dues/Subscriptions	1,170.62	2,000.00	2,000.00	2,000.00	
A0143100	450700		HR Travel	371.61	2,000.00	5,000.00	5,000.00	
A0143100	481500		HR Wellness	1,737.08	5,000.00	5,000.00	5,000.00	
A0143100	490100		HR Professional Services	95,308.93	110,000.00	135,000.00	120,000.00	
A0143100	490200		HR Legal	3,316.00	30,000.00	25,000.00	25,000.00	

A0143100	490700		HR Advertising	2,000.00	5,000.00	5,000.00	5,000.00	
A0143100	495000		HR Backgrounds & Physicals	10,136.50	20,000.00	20,000.00	20,000.00	
TOTAL	**Human Resources**			**537,312.79**	**629,459.00**	**670,347.57**	**659,637.82**	

Information Technology

Initiatives:

- Continue to provide ongoing training and support to IT and department staff, strengthening their knowledge of software, systems, and procedures to improve efficiency and day-to-day operations.
- Continue to strengthen the County's technology infrastructure through the ongoing development of network redundancy and disaster recovery planning, helping to improve system reliability, protect critical data, and ensure continuity of operations.
- Enhance and strengthen existing conditional access policies to improve cybersecurity, protect County systems and data, and reduce the risk of unauthorized access.



ACCOUNTS FOR: Information Technology				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
1680	Information Technology							
31	Local Sources							
A0168000	319701		IT Revenue Department Capital	(33,600.00)	(48,000.00)	(68,000.00)	(68,000.00)	
A0168000	319901		IT Revenue Department Services	(200,587.04)	(220,000.00)	(240,000.00)	(240,000.00)	
33	State Sources							
A0168000	331851		IT Cyber State Revenue	(50,000.00)	(50,000.00)	0.00	(50,000.00)	
41	Personal Services							
A0168000	110100		IT Personal Services	345,677.94	347,125.00	329,117.90	329,117.90	
A0168000	110300		IT Overtime	608.55	3,000.00	3,000.00	3,000.00	
42	Fringe							
A0168000	801000		IT Retirement	45,788.45	49,000.00	52,216.51	52,216.51	
A0168000	803000		IT FICA	23,220.78	26,000.00	25,177.52	25,177.52	
A0168000	804000		IT Workers' Comp	3,224.28	1,805.00	2,469.54	2,469.54	
A0168000	805000		IT Unemployment Insurance	0.00	0.00	0.00	0.00	
A0168000	806000		IT Health Insurance	99,569.12	104,000.00	103,660.80	109,880.45	
A0168000	807000		IT Dental Insurance	4,443.96	4,500.00	2,804.40	2,804.40	
43	Equipment							
A0168000	221700		IT County Capital Expenditures	52,835.76	65,000.00	77,000.00	77,000.00	
44	Contractual							
A0168000	440700		IT Supplies	5,886.52	5,000.00	5,000.00	5,000.00	
A0168000	440901		IT County Services Costs	308,990.91	300,000.00	300,000.00	300,000.00	
A0168000	450100		Education & Training	1,447.95	10,000.00	5,000.00	5,000.00	
A0168000	450700		IT Travel & Subsistence	992.89	2,000.00	2,000.00	2,000.00	

A0168000	460500		IT Maint & Support Expenses	86,085.69	55,000.00	100,000.00	100,000.00	
A0168000	460510		IT Internet & Network	28,007.76	54,000.00	60,000.00	60,000.00	
A0168000	460511		IT Software & Licensing	19,016.95	12,000.00	12,000.00	12,000.00	
A0168000	490100		IT Professional Services	16,000.42	15,000.00	15,000.00	40,000.00	
A0168000	490900		IT Misc Expenses	691.46	1,000.00	10,000.00	10,000.00	
A0168000	496800		IT Cyber Security	232,486.87	85,000.00	35,000.00	85,000.00	
TOTAL	**Information Technology**			**990,789.22**	**821,430.00**	**831,446.67**	**862,666.32**	

Jail

Information not provided by the Sheriff's office.

ACCOUNTS FOR: Jail				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
3150	Jail							
31	Local Sources							
A0315000	322640		Jail Fac - Other Gov'ts	(13,830.75)	(10,000.00)	(10,000.00)	(10,000.00)	
41	Personal Services							
A0315000	110100		Jail Personal Services	1,667,662.40	1,691,929.00	1,887,573.00	1,887,573.00	
A0315000	110200		Jail Temp Pay	0.00	0.00	0.00	0.00	
A0315000	110300		Jail Overtime	150,676.21	50,000.00	50,000.00	50,000.00	
A0315000	110400		Jail Contracted Items	19,336.38	23,000.00	23,000.00	23,000.00	
A0315000	110600		Jail Employee Exp Taxable	0.00	0.00	0.00	0.00	
42	Fringe							
A0315000	801000		Jail Retirement	330,326.19	311,492.00	336,607.00	336,607.00	
A0315000	803000		Jail FICA	132,103.62	129,433.00	144,399.00	144,399.00	
A0315000	804000		Jail Workers' Comp	17,582.46	16,936.00	28,327.00	28,327.00	
A0315000	806000		Jail Health Insurance	282,027.12	300,946.00	319,727.00	338,910.28	
A0315000	807000		Jail Dental Insurance	10,058.19	9,671.00	10,835.00	10,835.00	
44	Contractual							
A0315000	423700		Jail Kitchen/Food	82,585.08	75,000.00	78,000.00	78,000.00	
A0315000	440100		Jail Postage	657.00	800.00	800.00	800.00	
A0315000	440700		Jail Supplies	8,254.90	10,000.00	10,000.00	10,000.00	

A0315000	440901		IT Services Costs	0.00	57,000.00	106,700.00	115,000.00	
A0315000	450100		Jail Education/Training	2,810.00	2,000.00	3,000.00	3,000.00	
A0315000	450300		Jail Education Materials	356.92	200.00	200.00	200.00	
A0315000	450700		Jail Travel & Subsistence	4,301.11	5,000.00	5,000.00	5,000.00	
A0315000	450800		Jail Inmate Board	106,560.00	50,000.00	50,000.00	50,000.00	
A0315000	450900		Jail Inmate Medical	52,023.14	100,000.00	100,000.00	100,000.00	
A0315000	450905		Jail MAT Expenses	176,312.13	250,000.00	250,000.00	250,000.00	
A0315000	451000		Jail Ballistic Vests	5,203.80	7,000.00	7,000.00	7,000.00	
A0315000	460100		Jail Repairs & Maint Grnds	832.00	1,500.00	1,500.00	1,500.00	
A0315000	460500		Jail Repairs & Maint Equip	409.99	1,000.00	1,000.00	1,000.00	
A0315000	490100		Jail Professional Services	115,608.00	160,000.00	160,000.00	160,000.00	
A0315000	490500		Jail Inmate Supplies	3,528.68	10,000.00	10,000.00	10,000.00	
A0315000	491400		Jail Books Law Lbrry for Inma	2,100.00	5,000.00	5,000.00	5,000.00	
A0315000	493100		Jail Uniforms	11,097.51	12,500.00	12,500.00	12,500.00	
TOTAL	**Jail**			**3,168,582.08**	**3,270,407.00**	**3,591,168.00**	**3,618,651.28**	

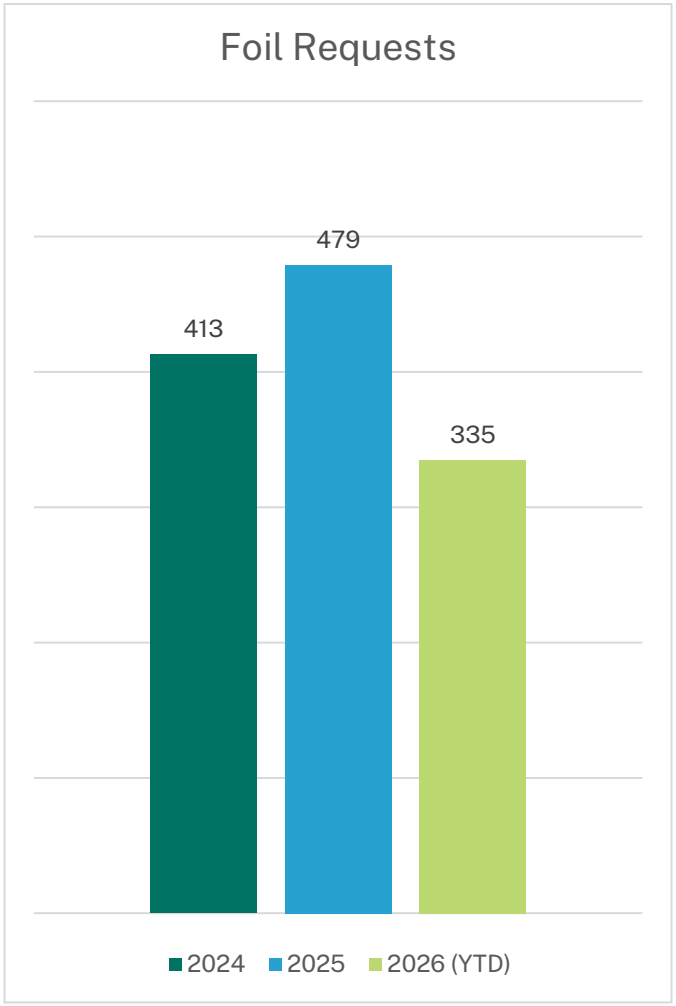
Law- County Attorney

Initiatives:

- Create a streamlined process for reviewing resolutions and contracts.
- Improve FOIL review and response processes to avoid creating a work backlog and to free up staff for other matters.
- Provide vigorous representation in PILOT and host community agreement negotiations with energy developers to improve revenue streams.

Budgetary Issues:

- Budgeting for expert witnesses, 18(b) attorneys, and placement of juvenile delinquents. The costs imposed on the county through family court proceedings have the potential to balloon far beyond what has been budgeted in the past. This has been a significant issue in 2026 and shows no signs of reversing in 2027 without the active cooperations of the courts and state-level policy changes.

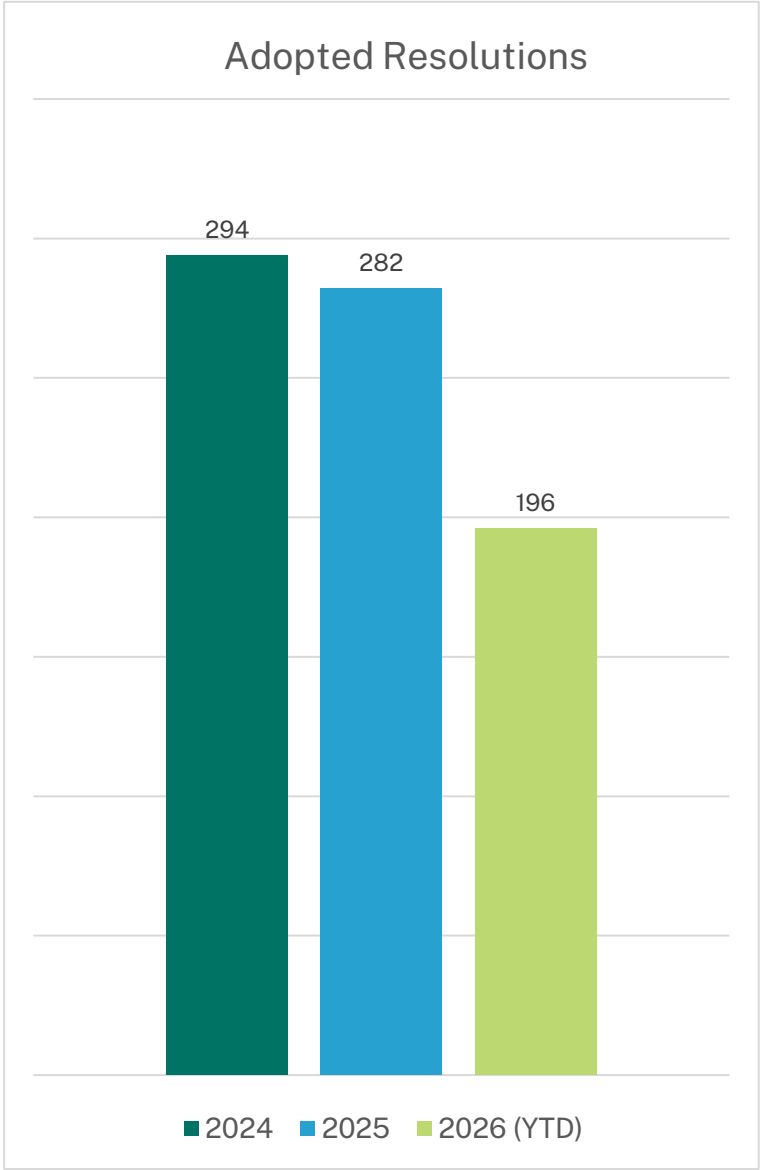


ACCOUNTS FOR: Law (County Attorney)				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
1420	Law							
31	Local Sources							
A0142000	312650		Law Attorney Fees	(279,419.01)	(310,326.00)	(316,657.00)	(316,657.00)	
41	Personal Services							
A0142000	110100		Law Personal Services	343,261.71	357,461.00	337,113.00	337,113.00	
42	Fringe							
A0142000	801000		Law Retirement	46,470.16	50,458.00	52,928.69	52,928.69	
A0142000	803000		Law FICA	25,631.54	27,346.00	25,789.14	25,789.14	
A0142000	804000		Law Workers' Comp	3,430.06	3,578.00	2,529.53	2,529.53	
A0142000	806000		Law Health Insurance	30,069.60	34,117.00	48,958.08	51,895.56	
A0142000	807000		Law Dental Insurance	1,333.74	1,423.00	1,210.68	1,210.68	
43	Equipment							
A0142000	221701		IT Departmental Capital costs	2,450.00	0.00	1,700.00	1,700.00	
44	Contractual							
A0142000	440100		Law Postage	1,025.69	1,500.00	1,500.00	1,500.00	
A0142000	440200		Law Process Serving	5,703.74	6,000.00	6,000.00	6,000.00	
A0142000	440700		Law Supplies	651.93	800.00	800.00	800.00	
A0142000	440901		IT Services Costs	3,079.72	3,228.00	3,042.04	3,042.04	
A0142000	450500		Law Dues	8,612.08	10,000.00	12,500.00	12,500.00	
A0142000	450700		Law Seminar Travel and Fees	1,160.00	1,800.00	1,800.00	1,800.00	
A0142000	490100		Law Legal Services	10,766.86	17,000.00	17,000.00	17,000.00	
A0142000	490400		Law Expert Fee Exp	4,900.00	7,000.00	8,000.00	8,000.00	
A0142000	490900		Law Miscellaneous	22.95	250.00	250.00	250.00	
TOTAL	Law (County Attorney)			209,150.77	211,635.00	204,464.16	207,401.64	

Legislative

Initiatives:

- Finalize development of Hospice House
- Relocate Public Health
- Complete Lewis County Comprehensive Plan
- Finalize Rail Trail Master Plan



ACCOUNTS FOR: Legislative				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
1010	Legislative							
41	Personal Services							
A0101000	110100		BOL Personal Services	137,259.94	140,250.00	143,055.00	143,055.00	
A0101000	110600		BOL Employee Exp Taxable	5,615.75	4,500.00	5,500.00	5,500.00	
42	Fringe							
A0101000	801000		BOL Retirement	9,078.05	10,561.00	13,878.94	13,878.94	
A0101000	803000		BOL FICA	10,929.64	10,729.00	10,943.71	10,943.71	
A0101000	804000		BOL Workers' Comp	1,356.76	729.00	1,073.41	1,073.41	
43	Equipment							
A0101000	223400		BOL Vehicle Lease	(2,832.90)	6,583.00	6,018.00	6,018.00	
44	Contractual							
A0101000	440100		BOL Postage	2,993.90	3,000.00	2,500.00	2,500.00	
A0101000	440300		BOL Print Jrnl of Proceeding	488.73	2,250.00	650.00	650.00	
A0101000	440700		BOL Supplies	1,034.35	2,000.00	2,000.00	2,000.00	
A0101000	440901		IT Services Costs	1,440.00	1,608.00	2,808.00	2,808.00	
A0101000	450500		BOL Dues/Subs/Sup/Bks	62.00	65.00	62.00	62.00	
A0101000	450700		BOL Travel & Subsistence	7,182.97	8,000.00	9,000.00	9,000.00	
A0101000	470100		BOL Vehicle Repair	1,202.84	1,000.00	1,000.00	1,000.00	
A0101000	490100		BOL Professional Services	88,300.00	60,000.00	60,000.00	60,000.00	
A0101000	490700		BOL Advertising/Legal Notices	3,893.29	4,100.00	4,500.00	4,500.00	
A0101000	490900		BOL Misc Expense	1,035.00	1,000.00	1,050.00	1,050.00	
TOTAL	**Legislative**			**269,040.32**	**256,375.00**	**264,039.06**	**264,039.06**	

Non-Departmental

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

ACCOUNTS FOR: Non-Departmental				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
1000	Non-Departmental							
31	Local Sources							
A0100000	310010		Real Property Taxes	(20,210,276.66)	(20,766,373.00)	(21,432,146.00)	(22,886,360.60)	
A0100000	310810		PILOT IDA etc.	(52,701.36)	(53,000.00)	(53,000.00)	(53,000.00)	
A0100000	310812		Yield Tax	(12,501.28)	0.00	0.00	0.00	
A0100000	310813		Flat Rock Wind PILOT	(999,532.11)	(799,000.00)	(799,000.00)	(799,000.00)	
A0100000	310814		Denmark Wind PILOT	(241,919.87)	(245,000.00)	(245,000.00)	(245,000.00)	
A0100000	310815		Solar PILOTs	(65,039.29)	(70,000.00)	(73,500.00)	(73,500.00)	
A0100000	310816		Roaring Brook Wind PILOT	(210,474.00)	(214,000.00)	(214,000.00)	(214,000.00)	
A0100000	310817		Number Three Wind PILOT	(335,678.62)	(340,000.00)	(345,000.00)	(345,000.00)	
A0100000	311100		Sales Tax	(19,947,595.84)	(18,500,000.00)	(18,500,000.00)	(18,850,000.00)	
A0100000	311130		Occupancy Tax	(219,202.11)	(200,000.00)	(150,000.00)	(150,000.00)	
A0100000	311900		Interest on Sales Tax	(35,984.15)	(30,000.00)	(28,000.00)	(28,000.00)	
A0100000	326800		Insurance Recoveries	(20,510.55)	0.00	0.00	0.00	
A0100000	326900		Tobacco Monies	(314,689.88)	(300,000.00)	(280,000.00)	(280,000.00)	
A0100000	327009		Hospital Debt Repayment	0.00	(1,500,000.00)	(1,500,000.00)	(2,500,000.00)	
A0100000	327010		Refund of Prior Years Expenses	(215,443.95)	0.00	0.00	0.00	
A0100000	327058		Contributions	0.00	0.00	0.00	0.00	
33	State Sources							
A0100000	330140		Casino Monies	(275,496.28)	(230,000.00)	(240,000.00)	(240,000.00)	

34	Federal Sources							
A0100000	340890		Federal ARPA Stimulus	(1,863,845.00)	0.00	0.00	0.00	
39	Interfund Sources							
A0100000	350310		Interfund Transfers	(433,898.74)	0.00	0.00	0.00	
44	Contractual							
A0118000	499900		Justices Expenditures	790.00	0.00	0.00	0.00	
A0138000	499900		Fiscal Expenditures	2,249.00	3,200.00	0.00	0.00	
A0191000	490300		Unallocated Insurance	161,006.34	165,000.00	0.00	181,000.00	
A0192000	499900		Mun Association Due	6,151.00	6,500.00	0.00	0.00	
A0192100	499900		Fort Drum: Advocate Drum	50,000.00	50,000.00	50,000.00	50,000.00	
A0199000	499900		Contingency	0.00	300,000.00	500,000.00	725,000.00	
A0249500	499900		JCC Community Studies	5,000.00	5,000.00	5,000.00	5,000.00	
A0432300	499900		ARC County Share	25,000.00	0.00	0.00	0.00	
A0454200	499900		LCGH Foundation	20,000.00	0.00	0.00	0.00	
A0614400	499900		Food Pantry Exp	0.00	9,000.00	0.00	0.00	
A0641260	499900		Naturally Lewis	315,000.00	373,000.00	373,000.00	373,000.00	
A0641270	499900		Land Bank Expenditures	0.00	0.00	0.00	35,000.00	
A0714000	499900		Double Play Community Center	20,000.00	20,000.00	20,000.00	10,000.00	
A0714300	499900		Hand in Hand Early Childhood	10,000.00	20,000.00	20,000.00	20,000.00	
A0741000	499900		North Country Library System	45,000.00	45,000.00	45,000.00	45,000.00	
A0741500	499900		Lewis County Humane Society	5,000.00	10,000.00	10,000.00	10,000.00	
A0752000	499900		Lewis County Historical Soc	40,000.00	40,000.00	0.00	40,000.00	
A0752100	499900		Constable Hall Association Inc	2,000.00	2,000.00	0.00	0.00	
A0752200	499900		International Maple Museum	2,000.00	2,000.00	2,000.00	2,000.00	
A0752400	499900		Railroad Historical Soc of NNY	2,000.00	2,000.00	0.00	0.00	
A0752500	499900		Town of Diana Historical Musm	2,000.00	2,000.00	2,000.00	2,000.00	
A0752600	499900		Lyons Falls Historical Assoc	2,000.00	2,000.00	2,000.00	2,000.00	
A0752700	499900		NYS Old Tyme Fiddler Assoc	2,000.00	2,000.00	2,000.00	2,000.00	
A0802600	499900		Adirondack Park Local Govt Rev	800.00	800.00	1,000.00	1,000.00	

A0802700	499900		Adirondack North Country Assoc	3,000.00	3,000.00	3,000.00	3,000.00	
A0871000	440000		Hudson River Black River	26,327.00	0.00	0.00	27,000.00	
A0873000	499900		Lewis County Soil & Water Cons	125,000.00	140,000.00	155,000.00	155,000.00	
A0875300	499900		Lewis County Agricultural Soc	5,000.00	5,000.00	10,000.00	10,000.00	
A0875400	499900		Cornell Cooperative Ext Srvc	353,850.00	373,000.00	388,000.00	373,000.00	
TOTAL	**Non-Departmental**			**(44,223,616.35)**	**(41,666,873.00)**	**(42,271,646.00)**	**(44,592,860.60)**	

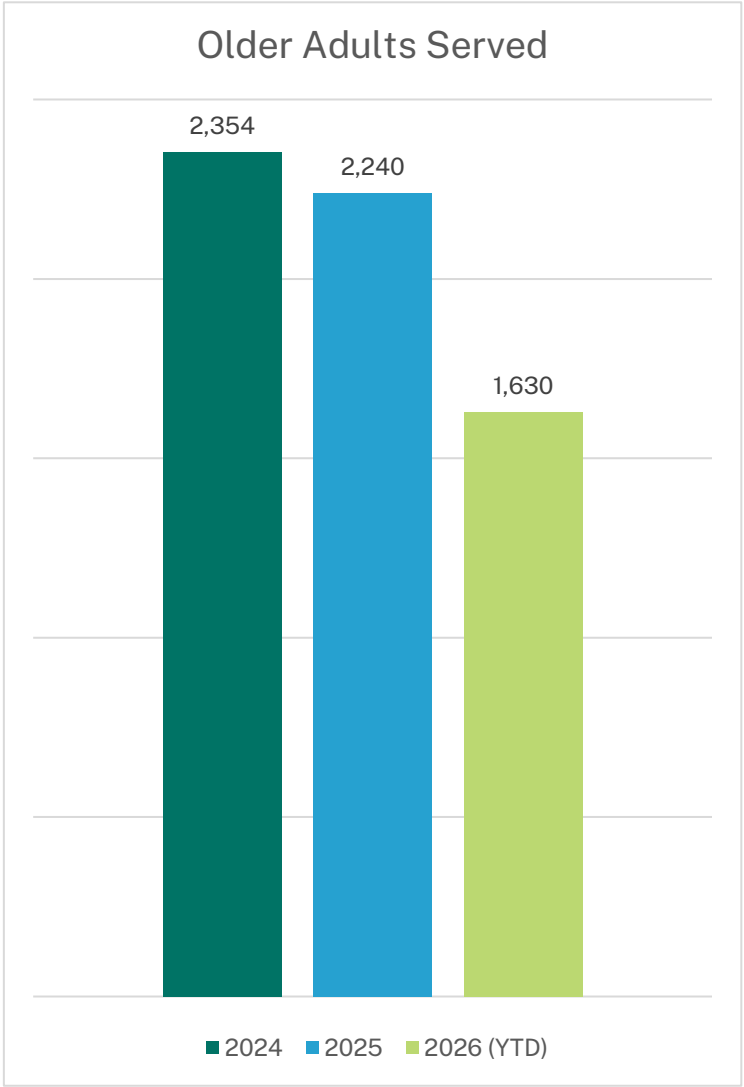
Office for the Aging

Initatives:

- Expand access to aging services through enhanced outreach and partnerships, ensuring older adults throughout Lewis County are aware of available nutrition, caregivers, transportation, benefits counseling, and supportive services.
- Strengthen in-home support to help older adults remain safe in their homes, including continued development of Home Delivered Meals, EISEP, caregiver support, and evidence-based wellness programs.
- Improve operational efficiency through technology and staff development, including enhanced case management processes, data reporting, and ongoing professional training to meet increasing service demands and state reporting requirements.

Budgetary Issues:

- As Lewis County's older adult population grows, demand and costs for essential services continue to rise. With state and federal funding not keeping pace, the 2027 budget balances increased local support with fiscal responsibility to help older adults remain safe, healthy, and independent.



ACCOUNTS FOR: Office for the Aging				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
6772	Office for the Aging							
31	Local Sources							
A0677200	327003		OFA Alz CSI	(34,249.01)	(23,790.00)	(23,000.00)	(23,000.00)	
A0677200	327050		OFA Nutrition Donations Cong	(24,726.47)	(30,000.00)	(25,000.00)	(25,000.00)	
A0677200	327051		OFA Contributions	(12,629.00)	(4,500.00)	(4,500.00)	(4,500.00)	
A0677200	327056		OFA Local Share-CSE Cost Share	(2,627.69)	(500.00)	(500.00)	(500.00)	
A0677200	327057		OFA Local Share-CSE Donations	0.00	(100.00)	(100.00)	(100.00)	
A0677200	327060		OFA Contributions Events	(4,000.00)	(4,000.00)	(4,000.00)	(4,000.00)	
A0677200	327066		OFA Lcl Share-EISEP Cost Share	(5,939.44)	(3,000.00)	(4,000.00)	(4,000.00)	
A0677200	327067		OFA Lcl Share-EISEP Donations	(613.08)	(500.00)	(500.00)	(500.00)	
A0677200	327068		OFA HDM Donations C-2	(12,535.00)	(13,000.00)	(13,000.00)	(13,000.00)	
A0677200	327069		OFA HDM Donations WIN	(35,664.25)	(29,000.00)	(30,000.00)	(30,000.00)	
A0677200	327080		OFA Lcl Share-Respite Donation	(500.00)	(200.00)	(200.00)	(200.00)	
A0677200	327082		OFA Local Share-Legal Donation	(220.00)	(400.00)	(400.00)	(400.00)	
A0677200	327083		OFA Nutri Counseling Donations	(90.00)	0.00	(100.00)	(100.00)	
A0677200	327084		OFA Ins Counseling Donations	(1,590.00)	(1,500.00)	(1,500.00)	(1,500.00)	
A0677200	327087		OFA Evidence Based Programs	(485.00)	(300.00)	(500.00)	(500.00)	
A0677200	327740		OFA Managed Long Term Care	(4,063.00)	(2,000.00)	(4,000.00)	(4,000.00)	
33	State Sources							
A0677200	337722		OFA Unmet Need	(226,021.30)	(186,650.00)	(250,000.00)	(250,000.00)	
A0677200	337723		OFA CSI	(916.50)	(1,000.00)	(1,000.00)	(1,000.00)	
A0677200	337724		OFA CSE	(104,257.55)	(100,974.00)	(100,974.00)	(100,974.00)	
A0677200	337730		OFA EISEP	(137,327.39)	(187,637.00)	(179,627.00)	(179,627.00)	
A0677200	337740		OFA WIN	(190,975.74)	(208,505.00)	(208,505.00)	(208,505.00)	
A0677200	337750		OFA AAA Transportation	(6,327.05)	(5,600.00)	(5,600.00)	(5,600.00)	
A0677200	340006		COVID-19 FEDERAL	(164,707.88)	0.00	0.00	0.00	

34	Federal Sources							
A0677200	347703		OFA IIID	(3,479.00)	(3,479.00)	(3,479.00)	(3,479.00)	
A0677200	347720		OFA IIIB	(38,056.00)	(38,056.00)	(38,056.00)	(38,056.00)	
A0677200	347730		OFA IIIC-1	(57,636.00)	(57,636.00)	(57,636.00)	(57,636.00)	
A0677200	347740		OFA IIIC-2	(43,455.00)	(43,455.00)	(43,455.00)	(43,455.00)	
A0677200	347760		OFA HEAP	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)	
A0677200	347770		OFA NSIP	(49,753.76)	(28,010.00)	(28,010.00)	(28,010.00)	
A0677200	347775		OFA IIIE	(25,031.47)	(28,180.00)	(28,180.00)	(28,180.00)	
A0677200	347790		OFA HIICAP	(33,127.13)	(34,043.00)	(34,043.00)	(34,043.00)	
A0677200	347795		OFA MIPPA	(22,348.00)	(22,348.00)	(22,348.00)	(22,348.00)	
A0677200	347797		OFA NY Connects EE	(236,449.63)	(256,318.00)	(256,318.00)	(256,318.00)	
41	Personal Services							
A0677200	110100		OFA Personal Services	544,961.71	571,249.00	597,611.00	597,611.00	
A0677200	110600		OFA Employee Exp Taxable	267.00	200.00	200.00	200.00	
42	Fringe							
A0677200	801000		OFA Retirement	75,242.41	88,578.00	101,104.00	101,104.00	
A0677200	803000		OFA FICA	38,332.66	43,662.00	45,718.00	45,718.00	
A0677200	804000		OFA Workers' Compensation	5,046.50	2,968.00	4,485.00	4,485.00	
A0677200	806000		OFA Health Insurance	139,887.04	145,662.00	161,686.00	171,386.86	
A0677200	807000		OFA Dental Insurance	5,216.76	5,421.00	5,707.00	5,707.00	
43	Equipment							
A0677200	221701		IT Departmental Capital costs	2,800.00	0.00	3,800.00	3,800.00	
A0677200	223400		OFA Vehicle Lease	5,839.51	8,000.00	4,000.00	4,000.00	
44	Contractual							
A0677200	440100		OFA Postage	3,563.24	4,000.00	3,500.00	3,500.00	
A0677200	440300		OFA Printing	3,599.21	5,000.00	4,000.00	4,000.00	

A0677200	440700		OFA Supplies	1,948.95	4,500.00	4,000.00	4,000.00	
A0677200	440901		IT Services Costs	7,903.31	10,000.00	10,000.00	10,000.00	
A0677200	442100		OFA Transportation	18,062.00	20,000.00	22,000.00	22,000.00	
A0677200	450100		OFA Education & Training	1,622.94	4,500.00	4,500.00	4,500.00	
A0677200	450500		OFA Dues/Subscriptions	3,007.00	3,600.00	3,600.00	3,600.00	
A0677200	450700		OFA Travel	1,132.13	3,000.00	6,000.00	6,000.00	
A0677200	460500		OFA Repairs & Maint Equip	0.00	2,000.00	2,000.00	2,000.00	
A0677200	470100		OFA Vehicle Repairs	1,676.62	2,500.00	1,500.00	1,500.00	
A0677200	470300		OFA Vehicle Exp-Gas/Oil	1,089.64	3,000.00	2,500.00	2,500.00	
A0677200	480100		OFA Rent/Utilities	18,120.00	25,000.00	23,000.00	23,000.00	
A0677200	483000		OFA Unmet Need	68,728.39	186,650.00	250,000.00	250,000.00	
A0677200	490200		OFA Profssional Srvcs Secondar	5,287.01	20,000.00	20,000.00	20,000.00	
A0677200	490300		OFA All Types Insurance	4,287.00	6,000.00	6,000.00	6,000.00	
A0677200	490900		OFA Miscellaneous	2,351.34	25,000.00	25,000.00	25,000.00	
A0677200	491100		OFA Prof Svc Nutrition	606,884.10	700,000.00	650,000.00	650,000.00	
A0677200	491200		OFA Prof Svc PC/HSKG	142,401.06	185,000.00	175,000.00	175,000.00	
A0677200	491300		OFA Prof Svc Respite	42,180.50	52,000.00	52,000.00	52,000.00	
A0677200	491500		OFA Prof Svc PERS	4,745.00	8,000.00	8,000.00	8,000.00	
A0677200	491700		OFA Prof Svc Reg Dietician	8,599.00	25,000.00	25,000.00	25,000.00	
A0677200	491900		OFA Senior Events	7,007.42	15,000.00	12,000.00	12,000.00	
A0677200	495900		OFA Prof Serv Evid Based Prog	7,920.00	11,520.00	11,520.00	11,520.00	
TOTAL	**Office for the Aging**			**289,908.11**	**862,329.00**	**866,900.00**	**876,600.86**	

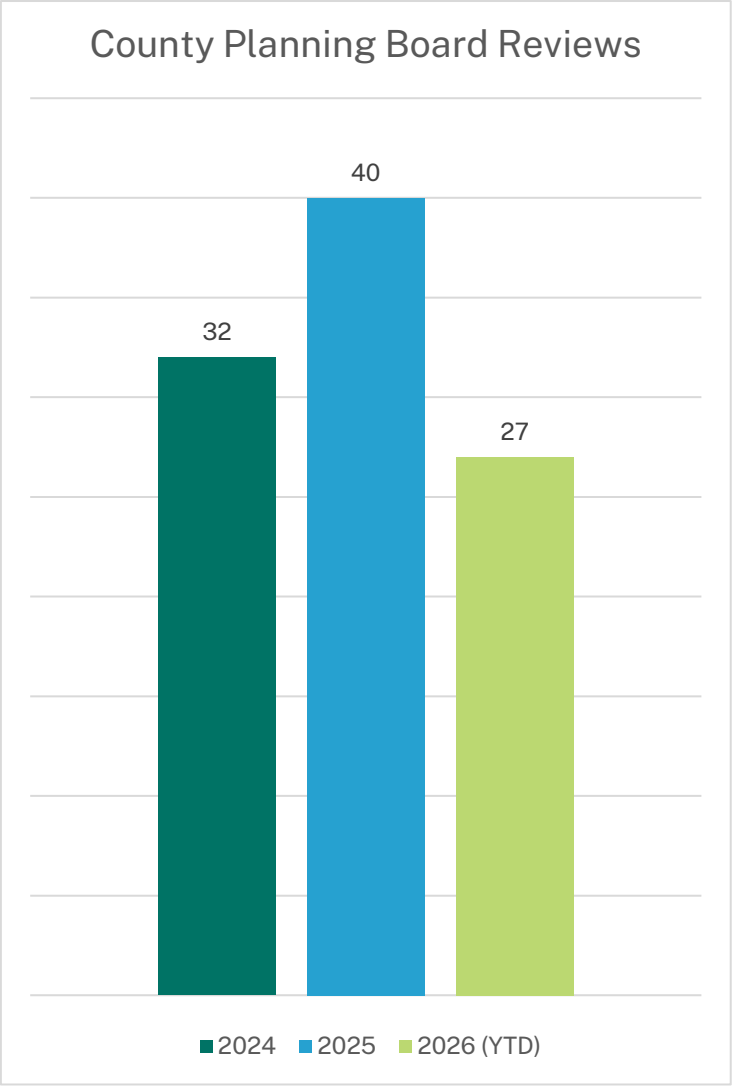
Planning & Community Development

Initiatives:

- Launch Round 6 of the Lewis County Facade and Streetscape Improvement Fund.
- Further Develop Grant Tracking System into a Robust Grant Management System using Airtable.
- Securing Funding for Lewis County Health System's Identified ADA Accessibility Needs.

Budgetary Issues:

- As in year's past, a majority of the budget for Planning Projects will be used towards grant matches for applications that have been submitted or will be submitted before 2027.
- Technology upgrades are needed for two staff members.



ACCOUNTS FOR: Planning				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
8020	Planning							
31	Local Sources							
A0802000	317501		Planning Mobility Management	(24,987.64)	(25,000.00)	(44,620.00)	(44,620.00)	
A0802000	327058		Contributions-NG Brownfield	(175,240.00)	0.00	0.00	0.00	
A0802000	327072		2023 NYS Shared Services Reven	(166,732.52)	0.00	0.00	0.00	
A0802000	327073		Planning Admin Public Trans	(10,000.00)	(10,000.00)	(10,000.00)	(10,000.00)	
A0802000	327088		Planning Admin-Other	(49,045.30)	(67,732.00)	(145,000.00)	(145,000.00)	
33	State Sources							
A0802000	339013		NYS Main Street-Stevens	(468,341.64)	0.00	0.00	0.00	
A0802000	339014		2023 NYS Smart Growth	(29,913.11)	0.00	0.00	0.00	
A0802000	339015		Plan Ctrl Lws Cty Reg Watr Prg	(105,336.92)	0.00	0.00	0.00	
A0802000	339018		NYS Haz Mitigation Revenue	(112,500.00)	0.00	0.00	0.00	
A0802000	339020		NYS Septic Replacement Fund	(30,201.12)	0.00	0.00	0.00	
A0802000	339023		NYS ADK Broadband Grant	(75,000.00)	0.00	0.00	0.00	
A0802000	339024		NYS DEC Organics Program Rev	(18,789.91)	0.00	0.00	0.00	
A0802000	339025		NYS CDBG Imminent Threat Rev	(90,030.09)	0.00	0.00	0.00	
A0802000	339026		NYS DOS Revenue Comp Plan	0.00	0.00	0.00	0.00	
A0802000	339027		NYS CDBG Vacant & Blighted Prp	0.00	0.00	0.00	0.00	
41	Personal Services							
A0802000	110100		Planning Personal Services	397,590.00	354,746.00	456,944.60	456,944.60	
A0802000	110600		Planning Employee Exp Taxable	0.00	250.00	250.00	250.00	
42	Fringe							
A0802000	801000		Planning Retirement	47,987.29	52,046.00	78,011.30	78,011.30	
A0802000	803000		Planning FICA	28,568.25	27,138.00	34,956.26	34,956.26	
A0802000	804000		Planning Workers' Comp	3,206.34	1,845.00	3,515.12	3,515.12	

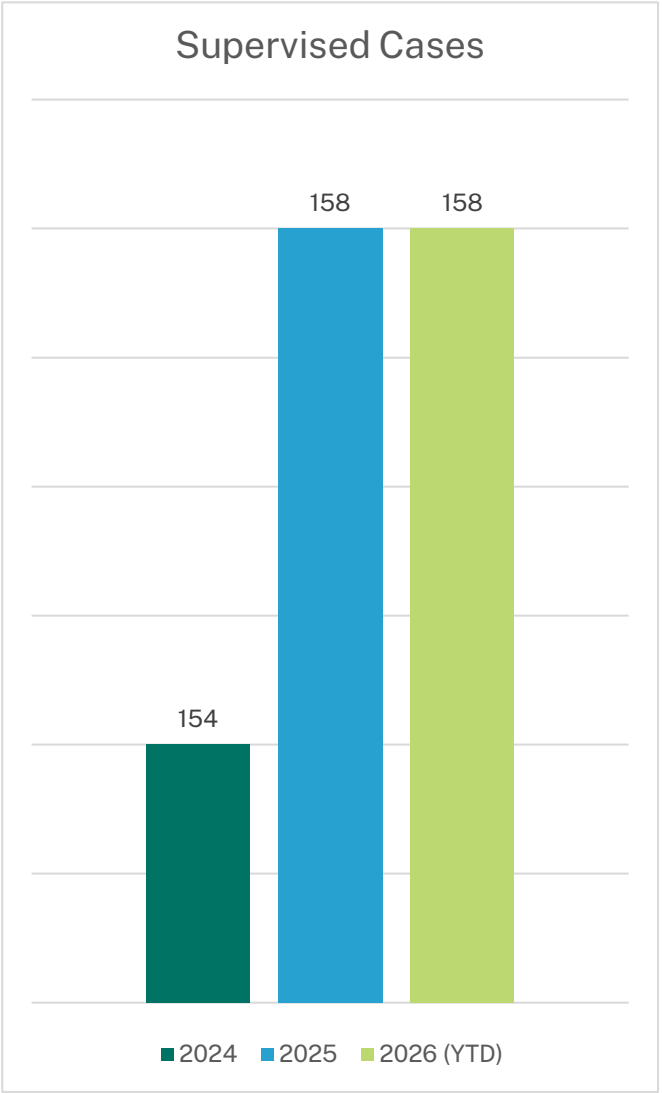
A0802000	806000		Planning Health Insurance	58,251.70	57,043.00	66,121.80	70,089.11	
A0802000	807000		Planning Dental Insurance	3,698.62	3,762.00	3,907.68	3,907.68	
43	Equipment							
A0802000	221701		IT Departmental Capital costs	1,400.00	3,000.00	4,300.00	4,300.00	
44	Contractual							
A0802000	440100		Planning Postage	74.20	200.00	200.00	200.00	
A0802000	440700		Planning Supplies	1,147.04	1,500.00	1,800.00	1,800.00	
A0802000	440901		IT Services Costs	30,152.17	29,291.00	33,390.00	33,686.40	
A0802000	450100		Planning Education/Training	3,513.35	4,500.00	4,500.00	4,500.00	
A0802000	450500		Planning Dues/Subs/Sup/Bks	3,004.19	4,075.00	4,075.00	4,075.00	
A0802000	450700		Planning Travel & Subsistence	178.71	1,000.00	600.00	600.00	
A0802000	460500		Planning Repairs & Maint Equip	0.00	0.00	250.00	250.00	
A0802000	470300		Planning Vehicle Expense	160.68	300.00	300.00	300.00	
A0802000	473000		Planning Ag Enhance Plan Upd	0.00	0.00	0.00	0.00	
A0802000	490700		Planning Legal Notices	0.00	150.00	200.00	200.00	
A0802000	490900		Planning Miscellaneous	0.00	200.00	300.00	300.00	
A0802000	495012		Lyons Falls school project	173,187.00	0.00	0.00	0.00	
A0802000	495013		NYS Main Street - Stevens Exp	234,750.00	0.00	0.00	0.00	
A0802000	495020		NYS Septic Replace Services	33,901.12	0.00	0.00	0.00	
A0802000	495023		NYS ADK Broadband	75,000.00	0.00	0.00	0.00	
A0802000	495024		NYS DEC Organics Program Exp	18,789.91	0.00	0.00	0.00	
A0802000	495025		NYS CDBG Imminent Threat Exp	91,390.09	0.00	0.00	0.00	
A0802000	495026		NYS DOS Comp Plan Exp	0.00	0.00	0.00	0.00	
A0802000	495027		NYS CDBG Vacant & Blighted Prp	0.00	0.00	0.00	0.00	
A0802000	495300		2023 NYS Shared Services Expen	74,743.00	0.00	0.00	0.00	
A0802000	495500		Planning Projects	51,622.62	146,746.00	100,000.00	100,000.00	
A0802000	495505		Land Use Planning Policies	57,955.14	10,000.00	10,000.00	10,000.00	
A0802000	495510		Facade & Streetscape Impr Prog	129,128.00	0.00	100,000.00	0.00	

A0802000	495700		2023 NYS Smart Growth Expense	23,599.47	0.00	0.00	0.00	
A0802000	496000		Planning STEM	11,722.77	10,000.00	0.00	0.00	
TOTAL	**Planning**			**198,603.41**	**605,060.00**	**704,001.76**	**608,265.47**	

Probation

Initiatives:

- Continue inter-agency collaboration and continue staff development to ensure that the department is best suited to attain our mission of offender rehabilitation and community safety.
- Continue collaboration with the Department of Social Services, the Lewis County Youth Bureau, and Lewis County Community Services to ensure that we best utilize all youth justice funding in the county to meet the needs or area youth.
- Lewis County STOP-DWI would like to work with surviving family members of local impaired driving tragedies to create a video to be shown at future Victim Impact Panels. The hope would be that sharing their story will bring some comfort to survivors, that the story would deter others from impaired driving, and ultimately save lives.



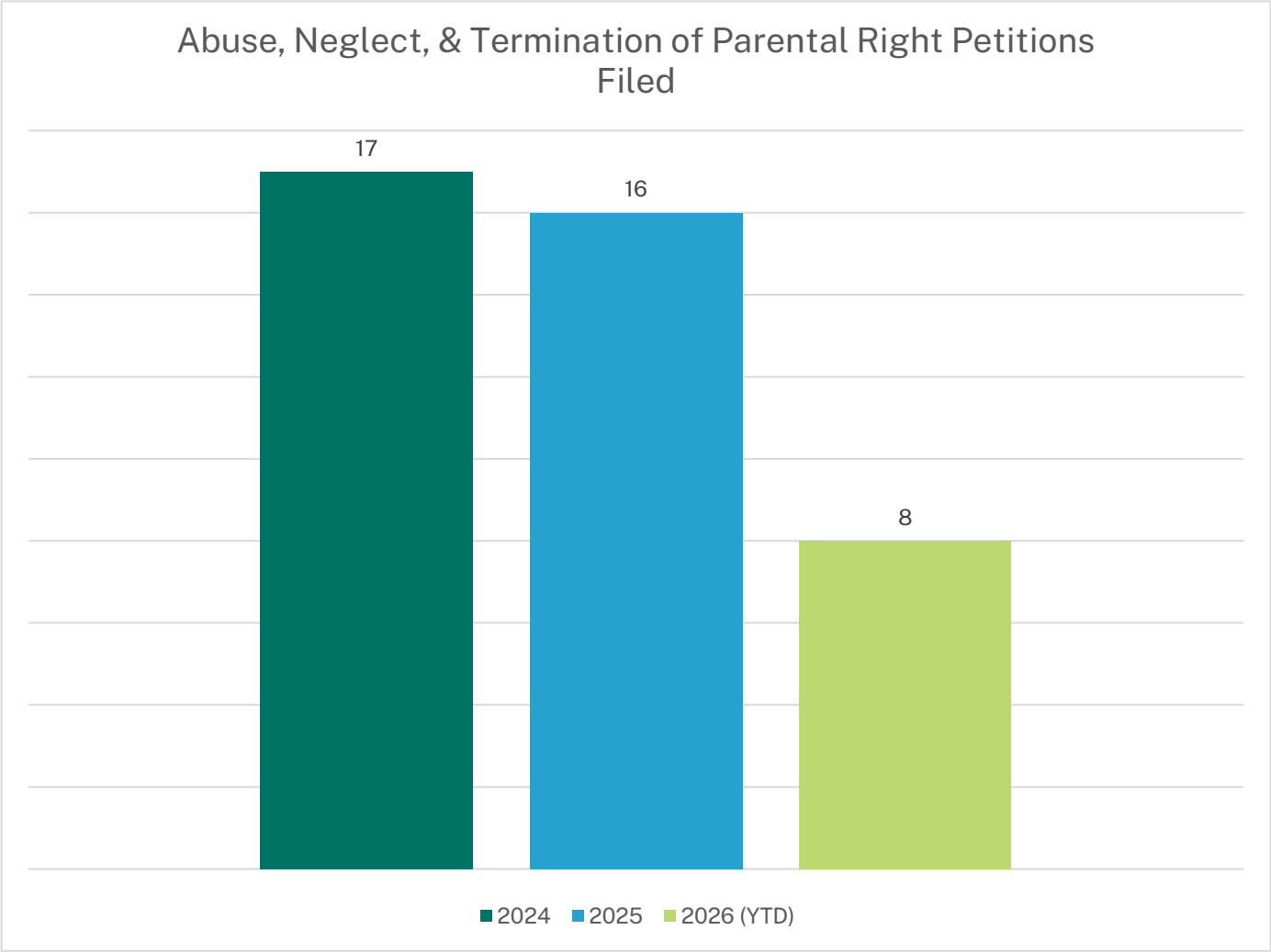
ACCOUNTS FOR: Probation				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
3140	Probation							
31	Local Sources							
A0314000	315150		Probation Alt to Incarceration	(185.00)	(500.00)	(500.00)	(500.00)	
A0314000	315800		Probation Restitution Surcharge	(1,548.27)	(1,000.00)	(1,200.00)	(1,200.00)	
A0314000	315801		Probation Fees	(320.00)	(500.00)	(500.00)	(500.00)	
A0314000	315802		Probation Admin Fee	(1,825.00)	(1,500.00)	(1,500.00)	(1,500.00)	
A0314000	315891		Probation DWI	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)	
33	State Sources							
A0314000	333100		Probation Services	(80,378.00)	(80,000.00)	(80,378.00)	(80,378.00)	
A0314000	333102		Probation ATI Program	(166,668.00)	(61,668.00)	(91,668.00)	(91,668.00)	
A0314000	333104		Probation Non-Secure Detention	0.00	(5,200.00)	(5,200.00)	(5,200.00)	
A0314000	333105		Probation STSJP Revenue	0.00	(40,000.00)	(40,000.00)	(40,000.00)	
A0314000	333106		Probation Raise the Age	0.00	(77,258.00)	(77,258.00)	(77,258.00)	
A0314000	333113		Probation Leandra's Law IID	(2,442.00)	(2,579.00)	(2,579.00)	(2,579.00)	
A0314000	333114		NYS TAMS Program Revenue	0.00	(345,000.00)	(60,000.00)	(60,000.00)	
41	Personal Services							
A0314000	110100		Probation Personal Services	394,914.50	417,378.00	440,750.80	440,750.80	
A0314000	110300		Probation Overtime	0.00	1,500.00	1,500.00	1,500.00	
42	Fringe							
A0314000	801000		Probation Retirement	58,315.71	67,000.00	75,286.86	75,286.86	
A0314000	803000		Probation FICA	27,872.60	31,930.00	33,526.19	33,526.19	
A0314000	804000		Probation Workers' Comp	3,824.16	4,022.00	4,740.64	4,740.64	
A0314000	806000		Probation Health Insurance	82,127.92	85,518.00	77,221.92	81,855.24	
A0314000	807000		Probation Dental Insurance	2,756.91	2,749.00	2,804.40	2,804.40	

43	Equipment							
A0314000	221700		Probation Computers	0.00	25,000.00	3,550.00	3,550.00	
A0314000	221701		IT Departmental Capital costs	2,000.00	2,200.00	0.00	0.00	
A0314000	223300		Probation Vehicles	3,113.94	0.00	60,000.00	60,000.00	
A0314000	223400		Probation Vehicle Lease	7,416.99	6,200.00	0.00	0.00	
44	Contractual							
A0314000	440100		Probation Postage	251.83	500.00	300.00	300.00	
A0314000	440700		Probation Supplies	3,113.67	7,000.00	5,000.00	5,000.00	
A0314000	440900		Probation Data Processing	9,677.82	10,000.00	10,182.91	10,182.91	
A0314000	440901		IT Services Costs	4,549.40	4,524.00	5,319.60	5,319.60	
A0314000	450500		Probation Dues	750.00	900.00	850.00	850.00	
A0314000	450700		Probation Travel & Subsistence	1,845.57	3,500.00	2,500.00	2,500.00	
A0314000	452300		Probation STSJP Youth Ed	0.00	16,000.00	16,000.00	16,000.00	
A0314000	452400		Probation STSJP Clinical Svcs	0.00	16,000.00	16,000.00	16,000.00	
A0314000	452500		Probation STSJP Respite	0.00	8,000.00	8,000.00	8,000.00	
A0314000	452600		Probation RTA Respite	0.00	22,654.00	22,654.00	22,654.00	
A0314000	452700		Probation RTA Travel	0.00	17,718.00	17,718.00	17,718.00	
A0314000	452800		Probation RTA Detention	0.00	30,870.00	30,870.00	30,870.00	
A0314000	452900		Probation RTA Clinical	0.00	6,016.00	6,016.00	6,016.00	
A0314000	470300		Probation Vehicle Expense	28,588.01	5,000.00	5,000.00	5,000.00	
A0314000	490100		Probation Professional Service	4,960.00	5,000.00	5,000.00	5,000.00	
A0314000	490600		Probation Monitoring Fees	0.00	0.00	1,500.00	1,500.00	
A0314000	490650		Probation NYS TAMS Expense	0.00	255,000.00	7,000.00	7,000.00	
A0314300	499900		Probation Detention	1,350.00	20,000.00	20,000.00	20,000.00	
TOTAL	**Probation**			**379,062.76**	**451,974.00**	**513,508.32**	**518,141.64**	

ACCOUNTS FOR: DWI				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
3315	DWI							
31	Local Sources							
A0331500	326150		DWI Fines	(23,727.00)	(25,000.00)	(25,000.00)	(25,000.00)	
A0331500	326151		Stop DWI-VIP	(1,260.00)	(2,036.00)	(4,536.00)	(4,536.00)	
33	State Sources							
A0331500	333110		DWI Traffic Safety Grant	(4,522.23)	(24,000.00)	(10,000.00)	(10,000.00)	
41	Personal Services							
A0331500	110100		DWI Personal Svs Regular Pay	7,014.06	7,000.00	7,000.00	7,000.00	
42	Fringe							
A0331500	803000		DWI FICA	536.58	536.00	353.50	353.50	
44	Contractual							
A0331500	450500		Dues/Subscriptions	88.75	150.00	150.00	150.00	
A0331500	450700		Travel	0.00	850.00	850.00	850.00	
A0331500	490200		DWI Probation	5,000.00	5,000.00	5,000.00	5,000.00	
A0331500	490700		Advertising/Legal Notices	3,783.00	4,000.00	4,000.00	4,000.00	
A0331500	490900		Miscellaneous	1,940.00	1,000.00	1,000.00	1,000.00	
A0331500	491600		DWI Sheriff	682.72	5,000.00	5,000.00	5,000.00	
A0331500	492400		DWI Traffic Safety Grant	4,522.23	24,000.00	10,000.00	10,000.00	
A0331500	492600		Stop DWI-VIP	0.00	500.00	3,000.00	3,000.00	
A0331500	494000		DWI Village PD	0.00	3,000.00	3,000.00	3,000.00	
TOTAL	DWI			(5,941.89)	0.00	(182.50)	(182.50)	

Public Defender

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



ACCOUNTS FOR: Public Defender				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
1170	Public Defender							
33	State Sources							
A0117000	330251		Pub Def Assigned Couns Subsidy	(42,901.30)	(30,000.00)	(50,000.00)	(50,000.00)	
A0117000	330259		Public Defender Grant Statewid	(973,915.80)	(900,000.00)	(900,000.00)	(900,000.00)	
A0117000	330263		Public Defender Grant 130022	(8,087.97)	(5,000.00)	0.00	0.00	
A0117000	330264		Public Defender Grant 140022	(121,785.40)	(100,000.00)	(100,000.00)	(100,000.00)	
A0117000	330302		NYS Discovery	(59,159.00)	0.00	(100,000.00)	(100,000.00)	
44	Contractual							
A0117000	490100		Pub Def Prof Serv Lewis Def	349,470.00	357,000.00	364,140.00	364,140.00	
A0117000	490200		Pub Def Prof Serv McClusky	114,999.96	122,500.00	132,000.00	132,000.00	
A0117000	490900		PD Miscellaneous	59,686.08	5,000.00	105,000.00	105,000.00	
A0117000	493400		Pub Def Prof Serv Assgnd Cnsl	142,761.23	130,000.00	200,000.00	275,000.00	
A0117000	494908		Public Defender Grant 130022	13,440.72	5,000.00	0.00	0.00	
A0117000	494909		Public Defender Grant 140022	113,558.07	100,000.00	100,000.00	100,000.00	
A0117000	494959		Public Defender Grant Statewid	819,787.59	900,000.00	900,000.00	900,000.00	
TOTAL	Public Defender			407,854.18	584,500.00	651,140.00	726,140.00	

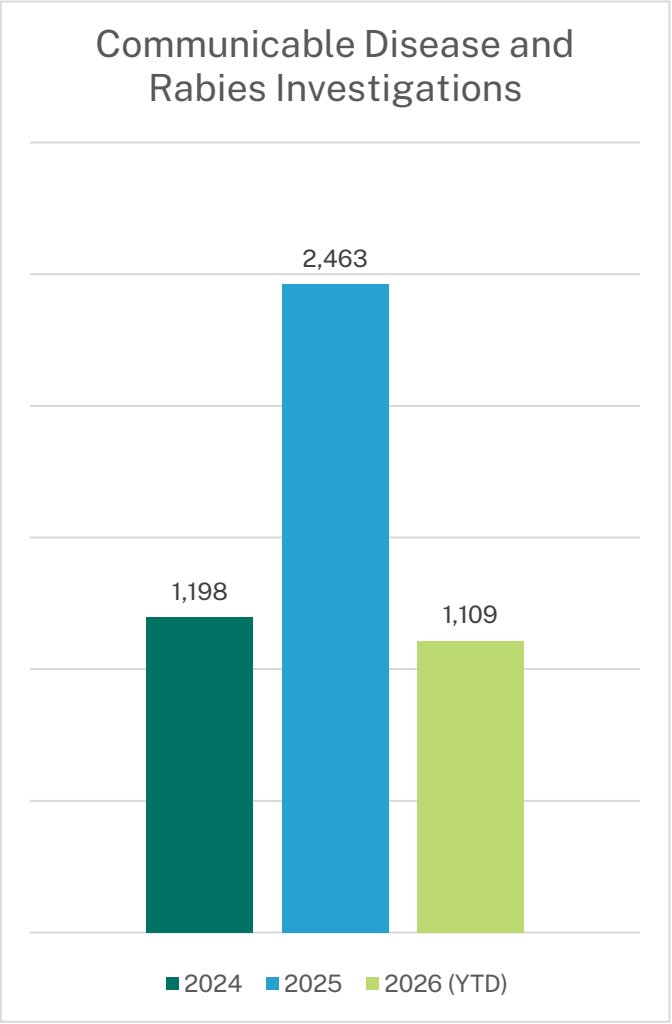
Public Health

Initiatives:

- Work with County Administration, New York State Department of Health (NYSDOH), Lewis County Health System and other partners to relocate department to 5439 Shady Ave, Lowville, NY.
- Contract with The Research Foundation for the State University of New York to provide free tick testing for Lewis County residents.
- Work with NYSDOH and County Administration to best utilize the $180,000 we have left in the Public Health Infrastructure Grant to improve employee retention.

Budgetary Issues:

- Efficiencies have been built into our department, eliminating the need for the Administrative Assistant position.
- The Rabies programs costs are up as we have seen more rabies exposure reports and treating more individuals with rabies post exposure prophylaxis over the last 2 years.
- Early Intervention program costs are down slightly due to increased revenue being projected in the program. Preschool Special Education costs are up slightly due to more children attending tuition-based centers.



ACCOUNTS FOR: Public Health				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
4010	Public Health							
31	Local Sources							
A0401100	316050		PHCP Parent Payments	1,892.40	(600.00)	0.00	0.00	
A0401200	316060		Child Health Child Care Counse	(180.00)	(400.00)	0.00	0.00	
A0401300	327000		Public Health General	(46.43)	(1,000.00)	0.00	0.00	
A0401300	327013		Public Health Contributions	0.00	(200.00)	0.00	0.00	
A0401500	316200		EI Medicaid	(12,786.06)	(10,000.00)	(12,000.00)	(12,000.00)	
A0401600	316103		PreK PSSHSP Medicaid	(456,630.34)	(330,000.00)	(330,000.00)	(330,000.00)	
A0404200	316190		Rabies Post Exposure	(36,937.22)	(14,000.00)	(16,000.00)	(16,000.00)	
A0404200	316290		Rabies Pre Exposure	(1,710.00)	(1,500.00)	(1,500.00)	(1,500.00)	
A0404200	316890		Rabies Pet Clinics	(7,043.70)	(6,000.00)	(6,000.00)	(6,000.00)	
A0408900	316011		Immuniz Vaccines Revenue	(21,430.45)	(35,000.00)	(15,000.00)	(15,000.00)	
A0408900	316013		PPD/TB Revenue	(2,720.00)	(1,500.00)	(2,000.00)	(2,000.00)	
A0408900	316104		D&TC Medicaid	(53.44)	(100.00)	(50.00)	(50.00)	
A0408900	316105		Immunization Medicare	(5,404.70)	(15,000.00)	(5,000.00)	(5,000.00)	
A0409300	327014		Chronic Disease Contributions	0.00	(250.00)	(250.00)	(250.00)	
33	State Sources							
A0401100	334460		PHCP State Revenue	(957.00)	(1,500.00)	(464.00)	(464.00)	
A0401300	334450		Agency Admin Article6 Revenue	(815,507.67)	(918,210.00)	(942,774.00)	(942,774.00)	
A0401500	334011		EI State Revenue	(93,620.98)	(66,000.00)	(72,000.00)	(72,000.00)	
A0401500	334013		EI Admin Grant	(28,488.27)	(28,038.00)	(28,038.00)	(28,038.00)	
A0401600	334016		PreK State Revenue	(943,752.45)	(976,310.00)	(1,079,170.00)	(1,079,170.00)	
A0401700	334014		CSHCN Admin Grant	(37,926.45)	0.00	0.00	0.00	
A0404200	334421		Rabies State Revenue	(14,048.29)	(10,511.00)	(10,511.00)	(10,511.00)	
A0407100	334071		Lead State Revenue	(24,047.55)	(27,700.00)	(27,700.00)	(27,700.00)	
A0408900	334089		Immunization State Revenue	(32,338.85)	(31,050.00)	(31,050.00)	(31,050.00)	

34	Federal Sources							
A0401500	344100		EI LEIA Transport	(96,208.00)	(63,000.00)	(80,000.00)	(80,000.00)	
A0409200	344895		PHEP HRI Revenue	(51,570.95)	(26,049.00)	(52,099.00)	(52,099.00)	
A0409700	340007		Federal 7509-PHIG	(246,896.00)	(254,110.00)	(180,000.00)	(180,000.00)	
41	Personal Services							
A0401100	110100		PHCP Personal Services	383.52	6,405.00	2,538.00	2,538.00	
A0401200	110100		Child Health Personal Services	1,321.50	18,325.00	6,345.00	6,345.00	
A0401300	110100		PH AgcyAdmin Personal Services	107,577.36	67,068.00	118,834.00	118,834.00	
A0401400	110100		PH Mat/Infant Hlth Pers Svs	2,826.24	12,368.00	9,744.00	9,744.00	
A0401500	110100		PH EI Personal Services	159,479.09	160,586.00	154,354.00	154,354.00	
A0401600	110100		PH PreK Personal Services	64,652.94	59,021.00	66,662.00	66,662.00	
A0401700	110100		PH CSHCN Personal Services	39,121.96	12,946.00	18,769.00	18,769.00	
A0403500	110100		PH CSP Personal Services	257.77	0.00	0.00	0.00	
A0404200	110100		PH Rabies Personal Services	33,044.76	98,062.00	124,979.00	124,979.00	
A0406800	110100		PH Arthopod Personal Services	5,447.79	12,298.00	15,474.00	15,474.00	
A0407100	110100		PH Lead Personal Services	70,495.09	50,259.00	48,655.00	48,655.00	
A0407200	110100		PH Inj & Prev Personal Service	15,887.37	34,796.00	11,962.00	11,962.00	
A0408100	110100		PHOutpatient Personal Services	2,763.42	12,441.00	17,080.00	17,080.00	
A0408200	110100		PH STD Personal Services	5,278.69	13,594.00	15,941.00	15,941.00	
A0408300	110100		PH HIV Personal Services	599.51	4,445.00	3,759.00	3,759.00	
A0408400	110100		PH Reproductive Health Pers Sv	750.97	4,905.00	3,759.00	3,759.00	
A0408500	110100		PH Fmly Hlth Personal Services	2,206.78	6,987.00	5,900.00	5,900.00	
A0408600	110100		PH DC Personal Services	97,952.83	114,163.00	127,107.00	127,107.00	
A0408600	110600		Employee Expense Taxable	22.00	0.00	0.00	0.00	
A0408800	110100		PH CHA Personal Services	22,924.53	39,518.00	20,411.00	20,411.00	
A0408900	110100		PH Immunizat Personal Services	110,244.35	134,051.00	143,189.00	143,189.00	
A0408900	110600		Employee Expense Taxable	22.00	0.00	0.00	0.00	
A0409200	110100		PH EP Personal Services	40,618.98	71,123.00	70,533.00	70,533.00	
A0409200	110600		Employee Expense Taxable	17.04	0.00	0.00	0.00	

A0409300	110100		PH CD Personal Services	108,617.48	79,334.00	70,807.00	70,807.00	
A0409600	110100		PH ProgAdmin Personal Services	152,536.62	131,646.00	117,670.00	117,670.00	
A0409700	110100		Personal Svs Regular Pay	2,664.70	0.00	0.00	0.00	
A0409900	110100		PH Temp Personal Services	71.20	0.00	0.00	0.00	
42	Fringe							
A0401100	803000		PHCP FICA	29.17	0.00	0.00	0.00	
A0401200	803000		PH Child Health FICA	100.07	0.00	0.00	0.00	
A0401300	803000		PH Agency Admin FICA	7,170.26	0.00	0.00	0.00	
A0401400	803000		PH Mat/Infant Hlth FICA	212.08	0.00	0.00	0.00	
A0401500	803000		PH EI FICA	11,759.67	0.00	0.00	0.00	
A0401600	803000		PH PreK FICA	4,576.37	0.00	0.00	0.00	
A0401700	803000		PH Children Spcl Needs FICA	2,865.29	0.00	0.00	0.00	
A0403500	803000		PH Cancer FICA	18.70	0.00	0.00	0.00	
A0404200	803000		PH Rabies FICA	2,445.77	0.00	0.00	0.00	
A0406800	803000		PH Arthpod FICA	402.39	0.00	0.00	0.00	
A0407100	803000		PH Lead Prevention FICA	5,220.70	0.00	0.00	0.00	
A0407200	803000		PH Inj & Prev FICA	1,135.75	0.00	0.00	0.00	
A0408100	803000		PH Outpatient TB FICA	206.76	0.00	0.00	0.00	
A0408200	803000		PH STD FICA	381.74	0.00	0.00	0.00	
A0408300	803000		PH HIV FICA	45.67	0.00	0.00	0.00	
A0408400	803000		PH Reproductive Health FICA	55.38	0.00	0.00	0.00	
A0408500	803000		PH Family/Child Health FICA	168.18	0.00	0.00	0.00	
A0408600	803000		PH Disease Control FICA	6,844.11	0.00	0.00	0.00	
A0408800	803000		PH CHA/CHIP FICA	1,609.71	0.00	0.00	0.00	
A0408900	803000		PH Immunization FICA	8,288.73	0.00	0.00	0.00	
A0409200	803000		PH Emergency Preparedness FICA	2,890.68	0.00	0.00	0.00	
A0409300	803000		PH Chronic Disease FICA	7,743.18	0.00	0.00	0.00	
A0409600	803000		PH Program Admin FICA	11,355.38	0.00	0.00	0.00	
A0409700	803000		PH Covid FICA	177.76	0.00	0.00	0.00	

A0409900	801000		PH Misc Retirement	164,261.87	173,224.00	183,719.64	183,719.64	
A0409900	803000		PH Miscellaneous FICA	4.62	87,542.00	86,672.34	86,672.34	
A0409900	804000		PH Miscellaneous Workers' Comp	10,975.84	7,095.00	9,292.33	9,292.33	
A0409900	805000		PH Misc Unemployment Insurance	2,520.00	0.00	0.00	0.00	
A0409900	806000		PH Health Insurance	126,379.05	135,757.00	193,834.44	175,049.46	
A0409900	807000		PH Dental Insurance	8,838.93	9,958.00	9,194.28	9,194.28	
43	Equipment							
A0401300	223400		Vehicle Lease	8,686.83	11,100.00	8,100.00	8,100.00	
44	Contractual							
A0401100	490100		PHCP Professional Services	2,785.74	2,500.00	928.00	928.00	
A0401100	490900		PHCP Miscellaneous	15.67	50.00	0.00	0.00	
A0401200	490700		Child Health Adv	33.00	100.00	100.00	100.00	
A0401200	490900		Child Health Miscellaneous	21.58	130.00	130.00	130.00	
A0401300	430100		Agency Admin Telephone	688.16	800.00	700.00	700.00	
A0401300	440100		Agency Admin Postage	0.00	50.00	50.00	50.00	
A0401300	440500		Agency Admin Copier & Reprod	2.88	60.00	100.00	100.00	
A0401300	440700		Agency Admin Supplies	931.98	1,500.00	1,000.00	1,000.00	
A0401300	440900		Agency Admin Data Processing	0.00	200.00	100.00	100.00	
A0401300	450100		Agency Admin Educ & Training	0.00	100.00	100.00	100.00	
A0401300	450300		Agency Admin Educ Material	0.00	50.00	50.00	50.00	
A0401300	450500		Agency Admin Dues & Subsc	2,937.86	3,000.00	3,300.00	3,300.00	
A0401300	450700		Agency Admin Travel & Subs	810.15	175.00	175.00	175.00	
A0401300	470100		Agency Admin Vehicle Repairs	0.00	100.00	100.00	100.00	
A0401300	470300		Agency Admin Veh Exp-Gas-Oil	14,261.42	200.00	670.00	670.00	
A0401300	490100		Agency Admin Prof Services	1,000.00	1,000.00	1,000.00	1,000.00	
A0401300	490300		Agency Admin Insurance	5,042.00	5,042.00	5,042.00	5,042.00	
A0401300	490900		Agency Admin Miscellaneous	8,946.97	9,000.00	9,500.00	9,500.00	
A0401400	490900		Maternal Miscellaneous	29.20	1,300.00	175.00	175.00	

A0401500	430100		EI Telephone	1,283.95	1,100.00	1,400.00	1,400.00	
A0401500	440100		EI Postage	1,498.98	1,600.00	1,700.00	1,700.00	
A0401500	440500		EI Copier & Reproduction	1,044.36	1,200.00	1,000.00	1,000.00	
A0401500	440700		EI Supplies	552.69	700.00	500.00	500.00	
A0401500	440900		EI Data Processing	300.00	300.00	300.00	300.00	
A0401500	450100		EI Education & Training	0.00	200.00	200.00	200.00	
A0401500	450300		EI Educational Material	0.00	200.00	200.00	200.00	
A0401500	450600		EI Contracted Transport	0.00	100.00	100.00	100.00	
A0401500	450700		EI Travel & Subsistence	501.67	400.00	500.00	500.00	
A0401500	460500		Repairs & Maint-Equip	0.00	50.00	50.00	50.00	
A0401500	470100		EI Vehicle Repairs	0.00	50.00	50.00	50.00	
A0401500	470300		EI Vehicle Expense Gas-Oil	0.00	300.00	300.00	300.00	
A0401500	480300		EI Rental-in Lieu of	8,000.00	11,500.00	11,500.00	11,500.00	
A0401500	490000		EI Contracted Services	119,972.83	150,000.00	155,000.00	155,000.00	
A0401500	490100		EI Professional Services	0.00	100.00	100.00	100.00	
A0401500	490300		EI Insurance	550.00	550.00	550.00	550.00	
A0401500	490700		EI Legal/Advertising	30.00	30.00	30.00	30.00	
A0401500	490800		EI Respite Services	0.00	500.00	500.00	500.00	
A0401500	490900		EI Miscellaneous	3.00	150.00	150.00	150.00	
A0401600	430100		PreK Telephone	721.85	700.00	750.00	750.00	
A0401600	440100		PreK Postage	49.87	150.00	150.00	150.00	
A0401600	440500		PreK Copier & Reproduction	735.05	750.00	1,200.00	1,200.00	
A0401600	440700		PreK Supplies	95.59	300.00	200.00	200.00	
A0401600	440900		PreK Data Processing	516.68	600.00	520.00	520.00	
A0401600	450100		PreK Education & Training	106,249.81	250,000.00	380,000.00	380,000.00	
A0401600	450600		PreK Contracted Transport	12,763.20	63,000.00	63,000.00	63,000.00	
A0401600	450700		PreK Travel & Subsistence	27.91	100.00	100.00	100.00	
A0401600	480300		PreK Rental-in Lieu of	10,000.00	7,600.00	7,600.00	7,600.00	
A0401600	490000		PreK Contracted Services	1,105,159.00	1,500,000.00	1,450,000.00	1,450,000.00	
A0401600	490100		PreK Professional Services	20,000.00	20,000.00	20,000.00	20,000.00	

A0401600	490300		PreK Insurance	825.00	825.00	825.00	825.00	
A0401600	490700		PreK Legal/Advertising	0.00	30.00	30.00	30.00	
A0401600	490900		PreK Miscellaneous	104,765.94	115,000.00	135,000.00	135,000.00	
A0401600	494400		PreK Evaluations	61,766.00	96,000.00	96,000.00	96,000.00	
A0401700	440100		CSHCN Postage	52.78	200.00	100.00	100.00	
A0401700	440500		CSHCN Copier & Reproduction	52.32	500.00	200.00	200.00	
A0401700	440700		CSHCN Supplies	358.28	500.00	600.00	600.00	
A0401700	440900		CSHCN Data Processing	100.00	100.00	100.00	100.00	
A0401700	450300		CSHCN Educational Material	0.00	500.00	500.00	500.00	
A0401700	450700		CSHCN Travel & Subsistence	139.43	100.00	150.00	150.00	
A0401700	490100		CSHCN Professional Services	611.16	500.00	700.00	700.00	
A0401700	490900		CSHCN Miscellaneous	41.20	0.00	0.00	0.00	
A0404200	436700		Rabies Vaccines & Pharm	57,364.81	40,000.00	60,000.00	60,000.00	
A0404200	440100		Rabies Postage	624.35	750.00	750.00	750.00	
A0404200	440500		Rabies Copier & Reproduction	192.93	220.00	250.00	250.00	
A0404200	440700		Rabies Supplies	384.49	750.00	500.00	500.00	
A0404200	450700		Rabies Travel & Subsistence	2,425.95	2,700.00	2,700.00	2,700.00	
A0404200	490000		Rabies Contracted Services	10,788.64	12,000.00	14,000.00	14,000.00	
A0404200	490100		Rabies Professional Services	554.21	2,000.00	1,000.00	1,000.00	
A0404200	490700		Rabies Legal/Advertising	2,558.00	2,800.00	2,800.00	2,800.00	
A0404200	490900		Rabies Miscellaneous	0.00	100.00	100.00	100.00	
A0406800	490900		Arthopod Miscellaneous	4.66	50.00	22,200.00	22,200.00	
A0407100	430100		Lead Telephone	776.98	500.00	900.00	900.00	
A0407100	440100		Lead Postage	66.39	70.00	100.00	100.00	
A0407100	440500		Lead Copier & Reproduction	82.23	100.00	100.00	100.00	
A0407100	440700		Lead Supplies	3,106.23	3,000.00	3,000.00	3,000.00	
A0407100	440900		Lead Data Processing	29.95	50.00	50.00	50.00	
A0407100	450300		Lead Educational Material	0.00	500.00	100.00	100.00	
A0407100	450700		Lead Travel & Subsistence	43.09	100.00	100.00	100.00	
A0407100	490100		Lead Professional Services	1,222.21	1,400.00	1,400.00	1,400.00	

A0407100	490700		Lead Legal/Advertising	1,199.31	1,500.00	1,500.00	1,500.00	
A0407100	490900		Lead Miscellaneous	212.35	500.00	500.00	500.00	
A0407200	490700		Inj & Prev Adv	1,333.00	2,000.00	3,000.00	3,000.00	
A0407200	490900		Inj & Prev Miscellaneous	4,730.30	8,000.00	10,000.00	10,000.00	
A0408100	490900		TB Miscellaneous	6.90	100.00	100.00	100.00	
A0408200	490900		STD Miscellaneous	9.03	1,000.00	1,000.00	1,000.00	
A0408300	490900		HIV Miscellaneous	3,281.07	50.00	1,000.00	1,000.00	
A0408400	490900		PH Reproductive Health Misc	0.11	50.00	50.00	50.00	
A0408500	430100		FH Telephone	66.00	66.00	66.00	66.00	
A0408500	440100		FH Postage	2.37	40.00	40.00	40.00	
A0408500	440500		FH Copier & Reproduction	4.07	50.00	50.00	50.00	
A0408500	440700		FH Supplies	0.00	200.00	200.00	200.00	
A0408500	440900		FH Data Processing	0.00	50.00	50.00	50.00	
A0408500	444800		FH Nursing Services & Equipt	0.00	100.00	50.00	50.00	
A0408500	450100		FH Education & Training	0.00	50.00	50.00	50.00	
A0408500	450300		FH Educational Material	0.00	100.00	50.00	50.00	
A0408500	450500		FH Dues & Subsc	68.97	100.00	100.00	100.00	
A0408500	450700		FH Travel & Subsistence	14.33	100.00	100.00	100.00	
A0408500	470100		FH Vehicle Repairs	0.00	50.00	50.00	50.00	
A0408500	470300		FH Vehicle Expense Gas-Oil	0.00	100.00	100.00	100.00	
A0408500	490100		FH Professional Services	0.00	1,400.00	1,400.00	1,400.00	
A0408500	490700		FH Legal/Advertising	533.00	700.00	700.00	700.00	
A0408500	490900		FH Miscellaneous	1,222.21	100.00	50.00	50.00	
A0408600	430100		DC Telephone	1,785.95	1,500.00	1,800.00	1,800.00	
A0408600	436700		DC Vaccines & Pharm	185.26	500.00	400.00	400.00	
A0408600	440100		DC Postage	36.64	150.00	100.00	100.00	
A0408600	440500		DC Copier & Reproduction	61.72	200.00	120.00	120.00	
A0408600	440700		DC Supplies	52.68	100.00	100.00	100.00	
A0408600	440900		DC Data Processing	934.67	1,550.00	1,000.00	1,000.00	
A0408600	444800		DC Nursing Services & Equipt	0.00	500.00	400.00	400.00	

A0408600	450100		DC Education & Training	300.00	750.00	600.00	600.00	
A0408600	450300		DC Educational Material	0.00	250.00	250.00	250.00	
A0408600	450700		DC Travel & Subsistence	98.44	500.00	500.00	500.00	
A0408600	470100		DC Vehicle Repairs	0.00	600.00	300.00	300.00	
A0408600	470300		DC Veh Exp-Gas-Oil	0.00	500.00	300.00	300.00	
A0408600	490100		DC Professional Services	7,160.05	10,000.00	12,000.00	12,000.00	
A0408600	490700		DC Legal/Advertising	1,033.00	2,000.00	1,500.00	1,500.00	
A0408600	490900		DC Miscellaneous	763.93	1,000.00	1,000.00	1,000.00	
A0408800	440100		CHA Postage	0.00	25.00	25.00	25.00	
A0408800	440500		CHA Copier & Reproduction	21.72	25.00	100.00	100.00	
A0408800	450100		CHA Education & Training	40.00	50.00	50.00	50.00	
A0408800	450700		CHA Travel & Subsistence	0.24	100.00	100.00	100.00	
A0408800	490100		Professional Services Primary	0.00	0.00	9,600.00	9,600.00	
A0408800	490700		CHA/CHIP Adv	2,533.00	3,000.00	1,000.00	1,000.00	
A0408800	490900		CHA Miscellaneous	9.12	100.00	100.00	100.00	
A0408900	430100		Immunization Telephone	398.72	400.00	400.00	400.00	
A0408900	436700		Immunization Vaccines & Pharm	29,178.61	50,000.00	30,000.00	30,000.00	
A0408900	440100		Immunization Postage	135.68	350.00	250.00	250.00	
A0408900	440500		Immuniz Copier & Reproduction	451.41	700.00	650.00	650.00	
A0408900	440700		Immunization Supplies	1,358.20	2,000.00	2,000.00	2,000.00	
A0408900	444800		Immunization Nursing Svc & Eq	854.75	1,500.00	1,000.00	1,000.00	
A0408900	450300		Immunization Educ Material	686.45	1,500.00	1,000.00	1,000.00	
A0408900	450700		Immunization Travel & Subs	120.47	200.00	250.00	250.00	
A0408900	490700		Immunizati Legal/Advertising	2,700.00	2,700.00	3,000.00	3,000.00	
A0408900	490900		Immunization Miscellaneous	500.00	1,000.00	1,000.00	1,000.00	
A0409200	430100		PHEP Telephone	3,742.81	5,000.00	4,000.00	4,000.00	
A0409200	440100		PHEP Postage	171.62	200.00	200.00	200.00	
A0409200	440500		PHEP Copier & Reproduction	99.78	500.00	200.00	200.00	
A0409200	440700		PHEP Supplies	1,394.56	2,000.00	1,500.00	1,500.00	
A0409200	440900		PHEP Data Processing	0.00	1,000.00	100.00	100.00	

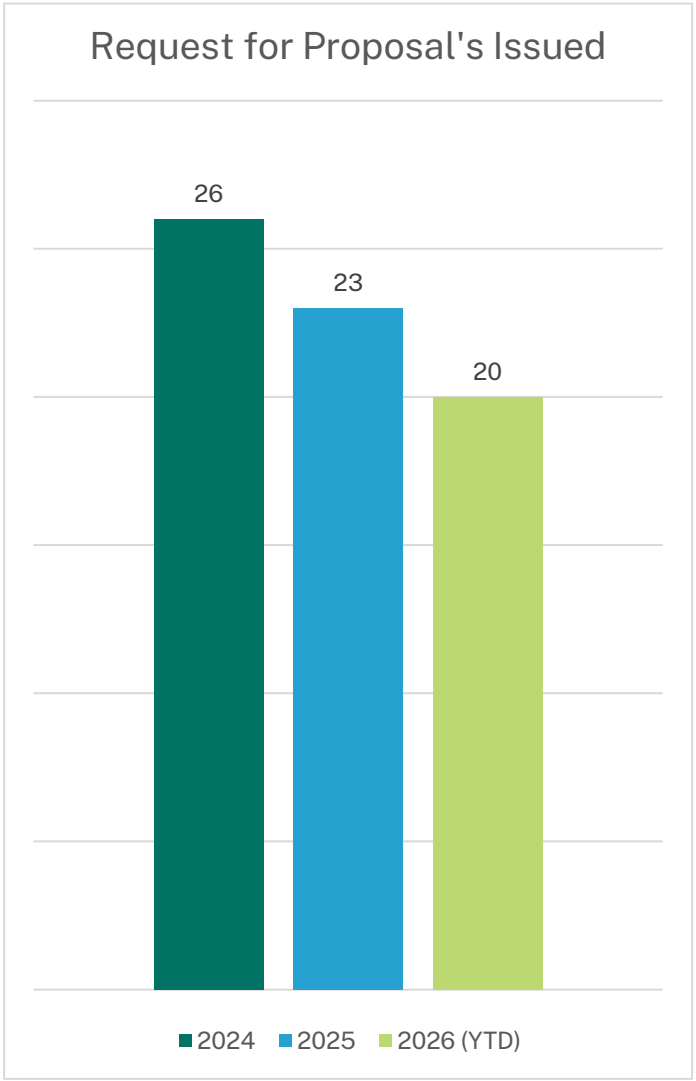
A0409200	450700		PHEP Travel & Subsistence	3,463.13	2,000.00	1,800.00	1,800.00	
A0409200	490700		PHEP Legal/Advertising	1,033.00	2,000.00	1,500.00	1,500.00	
A0409200	490900		PHEP Miscellaneous	60.69	1,000.00	5,250.00	5,250.00	
A0409300	423800		Chronic Disease Meeting Supply	67.77	250.00	250.00	250.00	
A0409300	430100		Chronic Disease Telephone	563.68	700.00	600.00	600.00	
A0409300	440100		Chronic Disease Postage	345.24	250.00	350.00	350.00	
A0409300	440500		Chronic Dis Copier & Reprod	725.31	500.00	750.00	750.00	
A0409300	440700		Chronic Disease Supplies	132.52	1,000.00	1,200.00	1,200.00	
A0409300	440900		Chronic Disease Data Process	71.62	400.00	250.00	250.00	
A0409300	450100		Chronic Disease Educ & Train	3,639.00	16,000.00	3,000.00	3,000.00	
A0409300	450200		Chronic Disease Pub Ed & Promo	0.00	500.00	500.00	500.00	
A0409300	450300		Chronic Disease Educ Material	0.00	2,000.00	2,000.00	2,000.00	
A0409300	450500		Chronic Disease Dues & Subsc	0.00	1,000.00	500.00	500.00	
A0409300	450700		Chronic Disease Travel & Subs	291.91	1,000.00	300.00	300.00	
A0409300	470100		Chronic Disease Vehicle Repair	0.00	100.00	100.00	100.00	
A0409300	490100		Chronic Disease Prof Services	534.60	1,000.00	1,200.00	1,200.00	
A0409300	490700		Chronic Disease Legal/Advert	0.00	3,000.00	3,000.00	3,000.00	
A0409300	490900		Chronic Disease Miscellaneous	68.97	1,500.00	1,500.00	1,500.00	
A0409600	430100		Prog Admin Telephone	4,014.68	4,500.00	4,500.00	4,500.00	
A0409600	440100		Prog Admin Postage	44.87	100.00	100.00	100.00	
A0409600	440500		Prog Admin Copier & Reprod	679.61	1,500.00	700.00	700.00	
A0409600	440700		Prog Admin Supplies	2,310.68	7,000.00	4,000.00	4,000.00	
A0409600	440900		Prog Admin Data Processing	2,142.11	4,500.00	3,500.00	3,500.00	
A0409600	440901		IT Services Costs	7,302.00	13,557.00	16,184.00	16,184.00	
A0409600	450100		Prog Admin Educ & Train	0.00	3,000.00	2,000.00	2,000.00	
A0409600	450300		Prog Admin Educ Material	0.00	400.00	200.00	200.00	
A0409600	450500		Prog Admin Dues & Subsc	473.89	500.00	500.00	500.00	
A0409600	450700		Prog Admin Travel & Subs	62.46	1,000.00	200.00	200.00	
A0409600	460500		Prog Admin Rep & Maint -Eqt	0.00	500.00	200.00	200.00	
A0409600	470100		Prog Admin Vehicle Repairs	0.00	1,000.00	500.00	500.00	

A0409600	470300		Prog Admin Veh Exp-Gas-Oil	0.00	200.00	200.00	200.00	
A0409600	480300		Prog Admin Rental-in Lieu of	110,000.00	99,298.00	99,298.00	99,298.00	
A0409600	490100		Prog Admin Prof Services	458.37	500.00	500.00	500.00	
A0409600	490300		Prog Admin Insurance	7,875.00	11,310.00	11,310.00	11,310.00	
A0409600	490700		Prog Admin Legal/Advertising	0.00	1,000.00	500.00	500.00	
A0409600	490900		Prog Admin Miscellaneous	0.00	700.00	600.00	600.00	
A0409700	490900		Miscellaneous	176,277.54	254,110.00	180,000.00	180,000.00	
A0409900	440500		Misc Copier & Reproduction	0.00	1,600.00	1,000.00	1,000.00	
A0409900	440700		Miscellaneous Supplies	0.00	2,000.00	1,000.00	1,000.00	
A0409900	450700		Travel	0.00	200.00	400.00	400.00	
A0409900	492500		Credit Card Fees	120.00	120.00	120.00	120.00	
TOTAL	**Public Health**			**585,496.16**	**1,621,572.00**	**1,687,467.03**	**1,668,682.05**	

Purchasing

Initiatives:

- Reduce number of paper checks paid to vendors.
- Work with Treasurer's office to make vendors on boarding more efficient and secure.
- Continue to make more vendor payments with rebate generating options.



ACCOUNTS FOR: Purchasing				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
1050	Purchasing							
31	Local Sources							
A0105000	327010		Refund for P Cards	(5,305.26)	(2,000.00)	(10,000.00)	(10,000.00)	
41	Personal Services							
A0105000	110100		Purchasing Personal Svs	64,512.72	67,059.00	71,000.00	71,000.00	
42	Fringe							
A0105000	801000		Retirement	7,440.45	8,315.32	9,000.00	9,000.00	
A0105000	803000		Purchasing FICA	4,935.13	5,130.01	5,000.00	5,000.00	
A0105000	804000		Workers Comp	609.21	348.71	500.00	500.00	
A0105000	807000		Purchasing Dental Insurance	0.00	0.00	405.00	405.00	
43	Equipment							
A0105000	221100		Office Equipment	0.00	100.00	0.00	0.00	
A0105000	221701		IT Departmental Capital costs	5,000.00	0.00	0.00	0.00	
44	Contractual							
A0105000	440700		Supplies	144.41	600.00	600.00	600.00	
A0105000	440901		IT Services Costs	477.26	860.00	11,860.00	11,860.00	
A0105000	450500		Dues/Subscriptions	182.95	500.00	500.00	500.00	
A0105000	450700		Travel	1,001.51	1,500.00	1,500.00	1,500.00	
TOTAL	Purchasing			78,998.38	82,413.04	90,365.00	90,365.00	

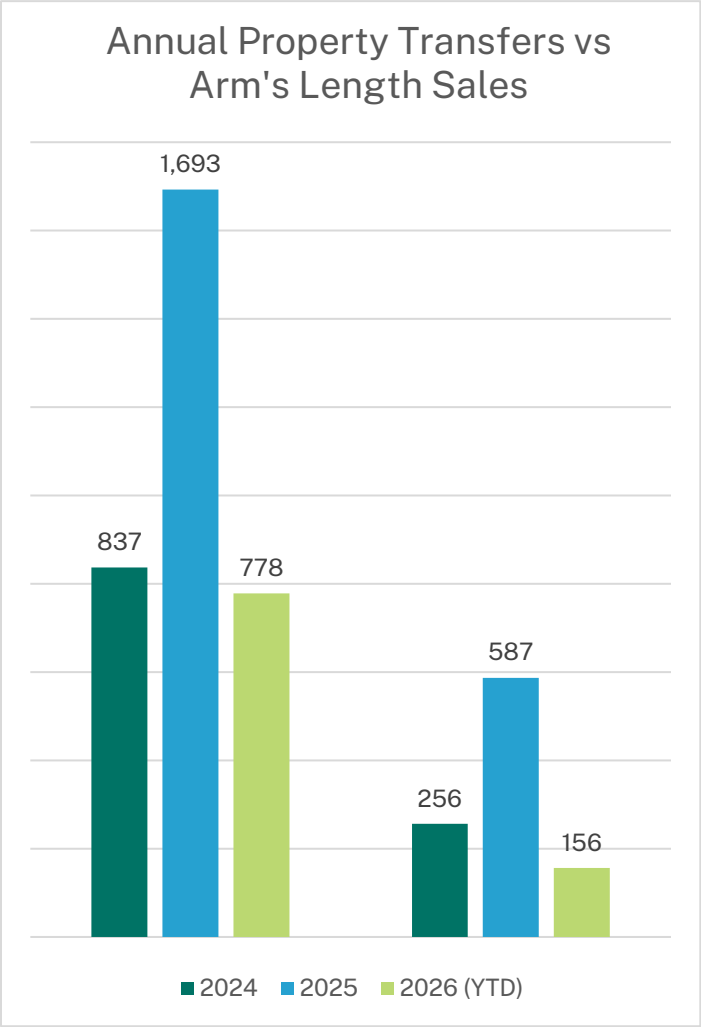
Real Property

Initatives:

- Continue to encourage schools and municipalities to begin to accept online payment options to their property owners.
- Assist the Town of Greig with the 2028 revaluation project by providing data collection services.
- The state plans to resume county conversions to the online real property database. We plan to continue preparing our database for the conversion.

Budgetary Issues:

- Personnel enrollment into the county's health plan had the largest impact on the department budget.
- Increase in the cost of mailing tax bills due to scheduled postage increases.
- The addition of Change Finder to our existing aerial imagery contract will increase the amount paid over the remaining portion of the three-year contract.



ACCOUNTS FOR: Real Property				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
1355	Real Property							
31	Local Sources							
A0135500	322101		Real Prop Tax Assess - Schools	(24,404.00)	(24,365.00)	(24,400.00)	(24,400.00)	
A0135500	322105		Real Prop Tax Assess - Village	(4,100.32)	(2,974.00)	(2,985.00)	(2,985.00)	
A0135500	322110		RPTL 1537 Assess and Coll Rev	0.00	(20,000.00)	(17,500.00)	(17,500.00)	
A0135500	326560		Real Prop Sale of Maps etc	(7,146.25)	(8,800.00)	(9,400.00)	(9,400.00)	
A0135500	326563		RPS	(24,630.45)	(6,050.00)	(6,050.00)	(6,050.00)	
41	Personal Services							
A0135500	110100		Real Prop Personal Services	363,795.76	346,262.00	363,075.00	363,075.00	
A0135500	110600		Real Prop Employee Exp Taxable	125.30	300.00	300.00	300.00	
42	Fringe							
A0135500	801000		Real Prop Retirement	52,156.78	54,408.00	61,838.95	61,838.95	
A0135500	803000		Real Property FICA	25,807.03	26,489.00	27,775.24	27,775.24	
A0135500	804000		Real Prop Workers' Comp	3,399.32	1,801.00	2,724.33	2,724.33	
A0135500	806000		Real Prop Health Insurance	85,326.90	82,387.00	120,143.28	127,351.88	
A0135500	807000		Real Prop Dental Insurance	3,873.04	3,508.00	3,631.80	3,631.80	
43	Equipment							
A0135500	221701		IT Departmental Capital costs	1,650.00	0.00	1,600.00	1,600.00	
44	Contractual							
A0135500	440100		Real Prop Postage	19,260.52	22,400.00	23,625.00	23,625.00	
A0135500	440500		Real Prop Copier/Reprod/Etc	1,456.44	2,500.00	2,200.00	2,200.00	
A0135500	440700		Real Prop Supplies	5,549.02	6,200.00	6,200.00	6,200.00	
A0135500	440900		Real Prop Data Processing Cost	72,910.84	25,550.00	23,150.00	23,150.00	
A0135500	440901		IT Services Costs	5,255.24	5,244.00	5,204.00	5,204.00	

A0135500	450100		Real Prop Education/Training	1,239.00	4,000.00	4,000.00	4,000.00	
A0135500	450500		Real Prop Dues/Subs/Sup/Bks	582.00	915.00	835.00	835.00	
A0135500	450700		Real Prop Travel & Subsistence	2,415.30	3,150.00	3,100.00	3,100.00	
A0135500	490100		Real Prop Professional Service	17,335.90	60,950.00	69,200.00	69,200.00	
A0135500	490900		Real Prop Miscellaneous Expense	0.00	500.00	500.00	500.00	
TOTAL	**Real Property**			**601,857.37**	**584,375.00**	**658,767.60**	**665,976.20**	**665,976.20**

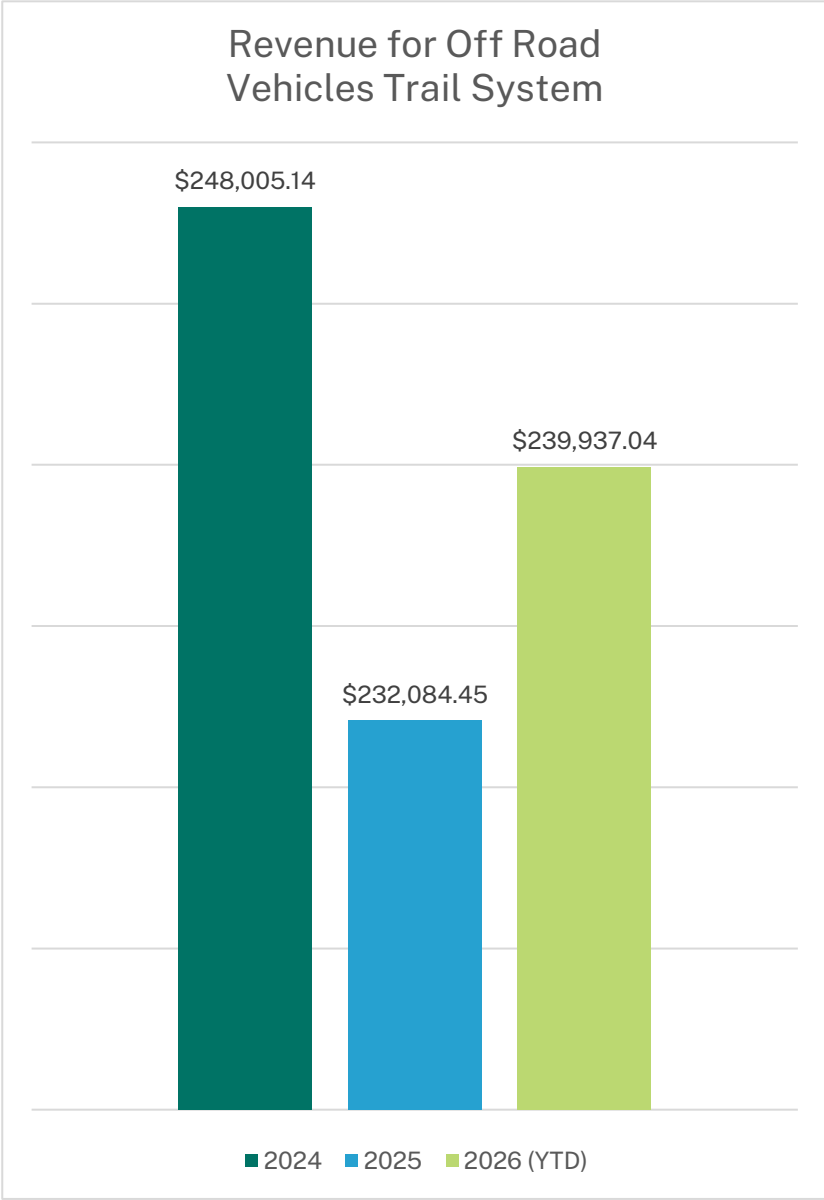
Recreation, Forestry & Parks

Initatives:

- Finalize Rail Trail Master Plan and create a priority list for grant applications.
- Winter Recreation Plan implementation and marketing plan with Naturally Lewis.
- Continue working on Community Connections.

Budgetary Issues:

- Due to challenges hiring skilled seasonal employees, an additional full-time crew member will improve efficiency. Position reductions and budget cuts will help offset increased benefit costs while maintaining a lean budget.
- With the new rates for OHV Permits we hope to see an increase in revenue, but we know that the change in rate may reduce the number of permits we sell. Due to the unknown nature, we have set the revenue line approximately $10,000 higher, with hopes that we will be over budget on Revenue. Capital equipment request are down due to the ADK Smart Growth Grant allowing us to purchase an enclosed trailer, UTV with tracks and a plow and a groomer for the Winter Recreation Plan.



ACCOUNTS FOR: Recreation, Forestry & Parks				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
7991	Recreation Forestry & Parks							
31	Local Sources							
A0799100	320010		Trail Permits	0.00	(240,582.00)	(250,000.00)	(250,000.00)	
A0799100	320011		Trail Events	0.00	(200.00)	(200.00)	(200.00)	
A0799100	320012		Trails Reserve Fund Transfer	0.00	(150,000.00)	0.00	0.00	
A0799100	326520		Sale of Forest Products	0.00	(162,192.00)	(165,000.00)	(165,000.00)	
A0799100	326521		Forestry - Camping Permits	0.00	(2,500.00)	(2,500.00)	(2,500.00)	
33	State Sources							
A0799100	339014		2023 NYS Smart Growth	0.00	0.00	0.00	0.00	
A0871200	338300		Ref Singing Waters Grant	(50,000.00)	0.00	0.00	0.00	
41	Personal Services							
A0799100	110100		Personal Svs Regular Pay	0.00	386,034.00	402,662.88	402,662.88	
A0799100	110300		Overtime	0.00	10,000.00	5,000.00	5,000.00	
A0799100	110600		Employee Expense Taxable	0.00	1,200.00	600.00	600.00	
42	Fringe							
A0799100	801000		Retirement	0.00	44,680.00	61,407.08	61,407.08	
A0799100	803000		Social Security	0.00	28,612.00	30,803.71	30,803.71	
A0799100	804000		Workers Comp	0.00	3,235.00	4,012.53	4,012.53	
A0799100	805000		Unemployment Insurance	0.00	19,221.00	20,000.00	20,000.00	
A0799100	806000		Health Insurance	0.00	23,224.00	35,967.00	38,125.02	
A0799100	807000		Dental Insurance	0.00	1,771.00	1,930.68	1,930.68	
43	Equipment							
A0799100	221701		IT Departmental Capital costs	0.00	2,600.00	1,700.00	1,700.00	
A0799100	223300		Vehicles	0.00	135,000.00	0.00	0.00	

A0799100	223400		Vehicle Lease	0.00	10,000.00	8,000.00	8,000.00	
44	Contractual							
A0799100	430300		Electric	0.00	1,000.00	1,000.00	1,000.00	
A0799100	440000		Taxes	0.00	69,000.00	69,000.00	69,000.00	
A0799100	440100		Postage	0.00	7,550.00	7,000.00	7,000.00	
A0799100	440700		Supplies	0.00	11,000.00	11,000.00	11,000.00	
A0799100	440901		IT Services Costs	0.00	6,244.00	5,612.48	5,612.48	
A0799100	450700		Travel	0.00	6,500.00	6,500.00	6,500.00	
A0799100	460400		Trail Work	0.00	16,000.00	15,000.00	15,000.00	
A0799100	460500		Repairs & Maint-Equip	0.00	10,000.00	15,000.00	15,000.00	
A0799100	461600		Signage	0.00	30,000.00	30,000.00	30,000.00	
A0799100	470300		Vehicle Exp-Gas/Oil	0.00	13,500.00	20,000.00	20,000.00	
A0799100	490100		Professional Services Primary	0.00	57,000.00	40,000.00	40,000.00	
A0799100	490102		Professional Serv Misc.	0.00	0.00	0.00	0.00	
A0799100	490300		All Types Insurance	0.00	1,500.00	1,500.00	1,500.00	
A0799100	490700		Advertising/Legal Notices	0.00	500.00	500.00	500.00	
A0799100	490900		Miscellaneous	0.00	6,608.00	6,000.00	6,000.00	
A0799100	492700		ATV SEQR	0.00	3,000.00	1,500.00	1,500.00	
A0799100	493000		NYSORVA fees	0.00	2,000.00	2,000.00	2,000.00	
A0799100	493700		Singing Waters	0.00	10,000.00	10,000.00	10,000.00	
A0799100	499400		ATV Club Membership Reimb	0.00	25,000.00	10,000.00	10,000.00	
TOTAL	**Recreation Forestry & Parks**			**(50,000.00)**	**386,505.00**	**405,996.36**	**408,154.38**	

ACCOUNTS FOR: Snowmobile				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
7141	Snowmobile							
33	State Sources							
A0714100	338202		Snowmobile Trails	(468,947.55)	(390,000.00)	(410,000.00)	(410,000.00)	
44	Contractual							
A0714100	499900		Snowmobile Trails	486,947.55	408,000.00	418,000.00	418,000.00	

Sheriff

Information not provided by the Sheriff's office.

ACCOUNTS FOR: Sheriff's Office				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
3110	Sheriff's Office							
31	Local Sources							
A0311000	315100		Sheriff's Fees	(44,199.03)	(50,000.00)	(55,000.00)	(55,000.00)	
A0311000	315890		Sheriff - DWI	(4,606.44)	(5,000.00)	(5,000.00)	(5,000.00)	
A0311000	315892		Sheriff-Trails	0.00	(10,000.00)	(10,000.00)	(10,000.00)	
A0311300	322611		SRO Sheriff-Schools	(306,287.05)	(387,027.00)	(361,917.00)	(361,917.00)	
33	State Sources							
A0311200	333150		Recreat Naval Law Enforcement	(3,447.99)	(10,000.00)	(10,000.00)	(10,000.00)	
A0311200	333170		Recreation Snowmobile Enforce	(7,973.65)	(37,500.00)	(37,500.00)	(37,500.00)	
41	Personal Services							
A0311000	110100		Sheriff Personal Services	1,678,580.06	1,926,334.00	1,895,465.00	1,895,465.00	
A0311000	110300		Sheriff Overtime	155,541.96	50,000.00	50,000.00	50,000.00	
A0311000	110400		Sheriff Contracted Items	45,283.76	35,000.00	35,000.00	35,000.00	
A0311000	110600		Sheriff Employee Exp Taxable	24.00	0.00	0.00	0.00	
A0311100	110100		DWI Personal Services	0.00	1,500.00	1,500.00	1,500.00	
A0311100	110300		DWI Overtime	3,374.27	9,500.00	9,500.00	9,500.00	
A0311100	110400		DWI Contracted Items	0.00	500.00	500.00	500.00	
A0311200	110100		Recreation Personal Services	2,109.56	5,000.00	5,000.00	5,000.00	
A0311200	110200		Recreation Temp Pay	49,516.53	35,000.00	35,000.00	35,000.00	
A0311200	110300		Recreation Overtime	6,580.45	35,000.00	35,000.00	35,000.00	
A0311200	110400		Recreation Contracted Items	0.00	1,000.00	1,000.00	1,000.00	

A0311201	110100		SRO Parks & Rec Personal Servs	16,167.83	0.00	0.00	0.00	
A0311201	110300		SRO Parks & Rec OT	7,868.47	0.00	0.00	0.00	
A0311300	110100		SRO Personal Services	196,685.83	226,969.00	233,148.00	233,148.00	
A0311300	110300		SRO Overtime	1,256.23	4,000.00	4,000.00	4,000.00	
A0311300	110400		SRO Contracted Items	11,525.10	3,000.00	3,000.00	3,000.00	
A0311500	110100		Dispatch Personal Services	655,502.85	746,313.00	795,605.00	795,605.00	
A0311500	110300		Dispatch Overtime	55,001.10	15,000.00	15,000.00	15,000.00	
A0311500	110400		Dispatch Contracted Items	12,404.87	15,000.00	15,000.00	15,000.00	
A0311500	110600		Dispatch Employee Exp Taxable	12.00	0.00	0.00	0.00	
42	Fringe							
A0311000	801000		Sheriff Retirement	402,360.71	438,832.00	481,093.00	481,093.00	
A0311000	803000		Sheriff FICA	135,739.04	147,365.00	145,003.00	145,003.00	
A0311000	804000		Sheriff Workers' Comp	16,471.76	18,997.00	27,976.00	27,976.00	
A0311000	806000		Sheriff Health Insurance	296,447.90	310,728.00	334,722.00	354,805.45	
A0311000	807000		Sheriff Dental Insurance	6,429.16	8,199.00	7,762.00	7,762.00	
A0311100	801000		DWI Retirement	0.00	2,480.00	0.00	0.00	
A0311100	803000		DWI FICA	219.88	115.00	115.00	115.00	
A0311100	804000		DWI Workers' Comp	0.00	15.00	23.00	23.00	
A0311200	801000		Recreation Retirement	0.00	8,330.00	0.00	0.00	
A0311200	803000		Recreation FICA	4,424.52	383.00	383.00	383.00	
A0311200	804000		Recreation Workers' Comp	792.47	50.00	75.00	75.00	
A0311201	803000		Sheriff SRO FICA	1,695.14	0.00	0.00	0.00	
A0311300	801000		SRO Retirement	67,369.65	72,153.00	78,804.00	78,804.00	
A0311300	803000		SRO FICA	14,334.38	17,363.00	17,836.00	17,836.00	
A0311300	804000		SRO Workers' Comp	2,204.72	2,272.00	3,499.00	3,499.00	
A0311300	806000		SRO Health Insurance	67,208.80	67,637.00	75,078.00	79,582.68	
A0311300	807000		SRO Dental Insurance	631.80	632.00	632.00	632.00	
A0311500	801000		Dispatch Retirement	138,893.26	137,530.00	144,832.00	144,832.00	
A0311500	803000		Dispatch FICA	51,546.79	57,093.00	60,864.00	60,864.00	

A0311500	804000		Dispatch Workers' Comp	6,876.50	7,471.00	11,940.00	11,940.00	
A0311500	806000		Dispatch Health Insurance	114,809.50	120,118.00	162,814.00	172,583.05	
A0311500	807000		Dispatch Dental Insurance	6,636.58	6,511.00	7,754.00	7,754.00	
43	Equipment							
A0311000	221701		IT Departmental Capital costs	6,561.34	11,600.00	9,100.00	9,100.00	
A0311000	223300		Sheriff Vehicles	14,804.45	0.00	0.00	0.00	
A0311000	223400		Vehicle Lease	226,609.21	225,000.00	328,712.00	328,712.00	
44	Contractual							
A0311000	430100		Sheriff SFF Telephone	10,737.27	10,000.00	12,000.00	12,000.00	
A0311000	430300		Electric	0.00	0.00	1,500.00	1,500.00	
A0311000	440100		Sheriff SFF Postage	1,665.07	1,500.00	1,500.00	1,500.00	
A0311000	440300		Sheriff Printing	0.00	500.00	500.00	500.00	
A0311000	440500		Sheriff Copier	569.98	0.00	0.00	0.00	
A0311000	440700		Sheriff Supplies	3,007.50	4,000.00	4,500.00	4,500.00	
A0311000	440901		IT Services Costs	27,109.60	25,032.00	23,875.00	23,875.00	
A0311000	441000		Civil Prog Maintenance Cont	2,623.95	20,000.00	20,000.00	20,000.00	
A0311000	450100		Sheriff Education/Training	4,324.99	5,000.00	6,000.00	6,000.00	
A0311000	450300		Sheriff Education Materials	1,399.01	2,500.00	2,500.00	2,500.00	
A0311000	450400		Recruitment and Retension	8,348.50	10,000.00	10,000.00	10,000.00	
A0311000	450500		Sheriff Dues	1,750.00	3,000.00	3,000.00	3,000.00	
A0311000	450700		Sheriff Travel & Subsistence	5,345.84	7,500.00	7,500.00	7,500.00	
A0311000	451000		Sheriff Ballistic Vests	5,470.35	10,000.00	10,000.00	10,000.00	
A0311000	470100		Sheriff Vehicle Repairs	71,940.76	55,000.00	60,000.00	60,000.00	
A0311000	470300		Sheriff Vehicle Gas	88,926.21	90,000.00	92,000.00	92,000.00	
A0311000	480000		Sheriff Law Enforcement Items	39,459.44	30,000.00	35,000.00	35,000.00	
A0311000	489000		Sheriff Drone Expenses	1,255.70	2,500.00	2,500.00	2,500.00	
A0311000	489010		Sheriff Dive Team Exp	1,396.21	2,000.00	2,000.00	2,000.00	
A0311000	489100		Sheriff Drug Task Force	3,783.95	5,000.00	5,000.00	5,000.00	

A0311000	490900		Sheriff Misc Exp	4,548.11	4,000.00	3,500.00	3,500.00	
A0311000	493100		Sheriff Uniforms	9,057.49	7,000.00	9,000.00	9,000.00	
A0311000	493300		Sheriff K9 Unit Expense	388.86	2,000.00	2,000.00	2,000.00	
A0311200	499900		Recreation Expenditures	38,550.27	10,000.00	10,000.00	10,000.00	
TOTAL	**Sheriff's Office**			**4,445,647.33**	**4,576,995.00**	**4,877,193.00**	**4,911,550.18**	

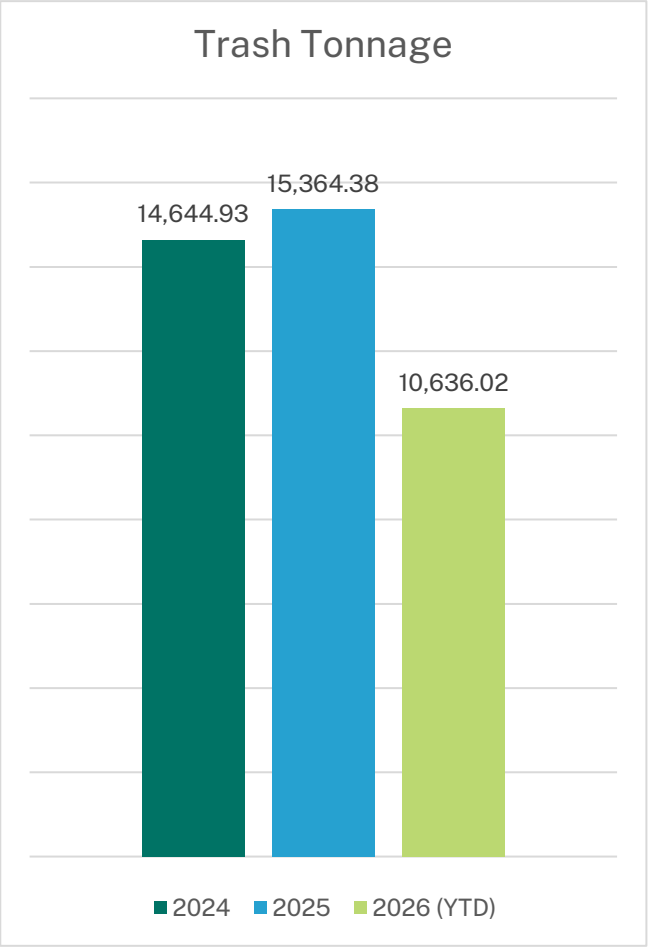
Solid Waste

Initiatives:

- Finish making repairs to leaking roofs, demolish the break room, excavate the scrap metal ramp and pour a concrete pad to house the tires.
- Ensure the residual waste/non-recyclable items stay out of the recycling bins more often.
- Remove more items that can be diverted from the municipal solid waste (MSW) and construction and demolition debris (C&D), items like tires, batteries, steel, household recyclables.

Budgetary Issues:

- The recycling compactor requires costly repairs and needs replacement. The 2027 budget includes $320,000 for a new compactor and $130,000 for a recycling trailer, financed through a five-year County loan. A NYSDEC grant application has been submitted to cover 50% of eligible costs, although funding may not be received for several years.



ACCOUNTS FOR: Solid Waste				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
8023	Solid Waste							
31	Local Sources							
ES802200	321350		SW Capital Contribution	0.00	0.00	430,000.00	430,000.00	
ES816000	312310		SW Finance Charges	(5,366.68)	(1,500.00)	(6,000.00)	(6,000.00)	
ES816000	321300		SW Oper Refuse & Garbage	(788,807.73)	(750,000.00)	(920,808.00)	(927,153.82)	
ES816000	321301		SW Oper Recycling Sales	(60,242.52)	(93,000.00)	(45,000.00)	(45,000.00)	
ES816000	321302		SW Oper Refuse Invoiced	(1,614,088.75)	(1,805,081.00)	(2,041,000.00)	(2,041,000.00)	
ES816000	324010		SW Oper Interest & Earnings	(290.69)	0.00	0.00	0.00	
ES816000	324015		MMK Interest	(2,192.99)	0.00	0.00	0.00	
ES816000	326650		SW Oper Sale of Equipment	(52,000.00)	0.00	0.00	0.00	
ES816000	327700		SW Oper Misc Revenues	(502.96)	(250.00)	(500.00)	(500.00)	
39	Interfund Sources							
ES816000	350310		SW Oper Interfund Transfers	0.00	0.00	(430,000.00)	(430,000.00)	
41	Personal Services							
ES802200	110100		SW Admin Personal Services	56,872.33	60,400.00	63,500.00	63,500.00	
ES816000	110100		SW Operating Personal Services	429,320.64	473,900.00	497,000.00	497,000.00	
ES816000	110300		SW Operating OT Pay	41,609.22	43,000.00	40,000.00	40,000.00	
42	Fringe							
ES816000	801000		SW Operating Retirement	(28,252.71)	75,200.00	85,500.00	85,500.00	
ES816000	803000		SW Operating FICA	37,438.00	44,200.00	46,000.00	46,000.00	
ES816000	804000		SW Operating Workers' Comp	5,193.00	6,100.00	7,800.00	7,800.00	
ES816000	806000		SW Operating Health Insurance	299,190.53	210,300.00	209,000.00	215,345.82	
ES816000	807000		SW Operating Dental Insurance	4,406.88	4,500.00	4,600.00	4,600.00	
43	Equipment							

ES802200	221701		IT Departmental Capital costs	0.00	6,100.00	10,000.00	10,000.00	
ES816000	223300		SW Oper Vehicles/Equipment	0.00	126,300.00	216,300.00	216,300.00	
ES816000	223400		SW Vehicle Lease	3,860.88	3,900.00	3,900.00	3,900.00	
44	Contractual							
ES199400	499900		Expenditures	241,752.00	0.00	0.00	0.00	
ES802200	440100		SW Admin Postage	423.27	500.00	500.00	500.00	
ES802200	440300		SW Admin Printing	171.55	300.00	300.00	300.00	
ES802200	440700		SW Admin Supplies	546.33	1,000.00	1,000.00	1,000.00	
ES802200	440901		IT Services Costs	3,666.14	3,624.00	4,100.00	4,100.00	
ES802200	490700		SW Admin Legal Notices/Advert	0.00	50.00	50.00	50.00	
ES816000	430300		SW Oper Utilities	22,084.13	22,000.00	28,000.00	28,000.00	
ES816000	430400		SW Oper Fuel Oil	56,503.95	60,000.00	78,000.00	78,000.00	
ES816000	430500		SW Oper Water	6,060.25	7,000.00	6,500.00	6,500.00	
ES816000	440600		Tools	3,709.74	7,000.00	5,000.00	5,000.00	
ES816000	440700		SW Operating Supplies	17,893.49	23,000.00	23,000.00	23,000.00	
ES816000	460300		SW Oper Bldg Repairs	40,525.49	30,000.00	30,000.00	30,000.00	
ES816000	460500		SW Oper Equipment Repairs	12,508.33	25,000.00	25,000.00	25,000.00	
ES816000	470100		SW Oper Vehicle Repairs	63,280.98	40,000.00	40,000.00	40,000.00	
ES816000	470500		SW Oper Vehicle Registration	108.00	160.00	160.00	160.00	
ES816000	490100		SW Oper Professional Services	4,000.00	4,000.00	5,000.00	5,000.00	
ES816000	490280		SW Recycling Exp	57,001.50	50,000.00	60,000.00	60,000.00	
ES816000	490290		SW Refuse Exo	1,275,646.37	1,200,000.00	1,400,000.00	1,400,000.00	
ES816000	490300		SW Oper All Types Insurance	13,721.00	14,700.00	16,500.00	16,500.00	
ES816000	490900		SW Oper Miscellaneous Expense	83,173.51	6,000.00	6,000.00	6,000.00	
46	Principal in Debt							
ES816000	665100		Principal SW loan	0.00	0.00	80,463.00	80,463.00	
47	Interest on Debt							
ES816000	765100		Interest SW Loan	22,494.88	22,323.00	20,135.00	20,135.00	

ES816000	765101		Interest Solid Waste Leases	6,397.64	0.00	0.00	0.00	
			TOTAL REVENUE	**(2,523,492.32)**	**(2,649,831.00)**	**(3,013,308.00)**	**(3,019,653.82)**	
			TOTAL EXPENSES	**2,781,307.32**	**2,570,557.00**	**3,013,308.00**	**3,019,653.82**	

Tourism & Economic Development

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:				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
6410	Tourism							
44	Contractual							
A0641000	441100		I Love NY	50,000.00	50,000.00	55,000.00	55,000.00	
TOTAL	Tourism			50,000.00	50,000.00	55,000.00	55,000.00	

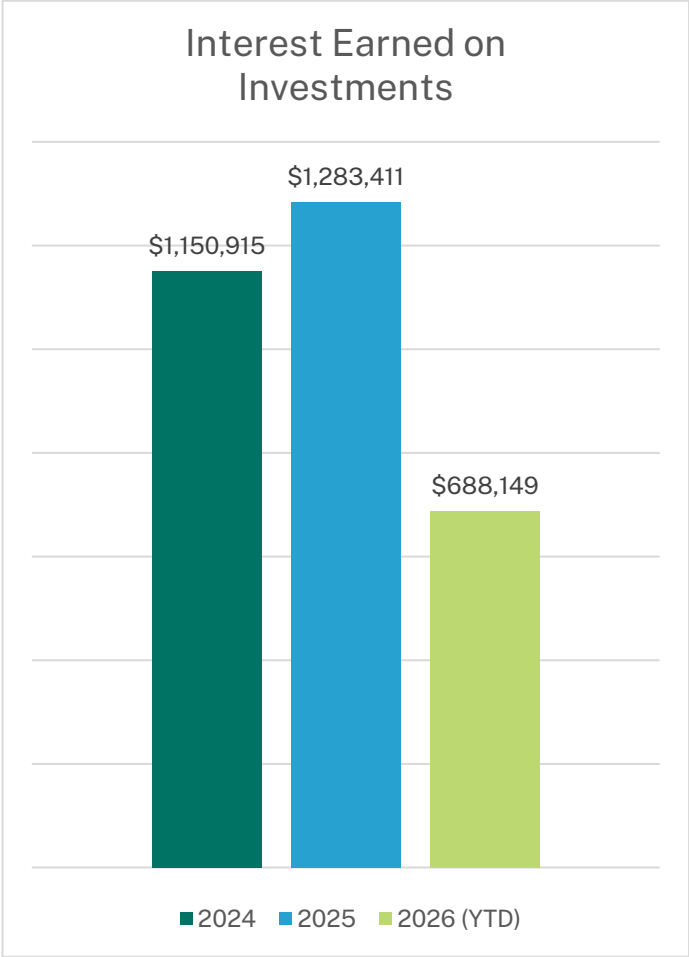
Treasury

Initiatives:

- Continue to manage cash reserves effectively with lower funds available and to have a focused approach to investments while maintaining cash on hand for operating needs.
- Continue to build the registry process for Short Term Rentals.
- Continue to minimize fraud risk by encouraging electronic vendor payments.

Budgetary Issues:

- Interest earned on investments is not expected to continue at the previous levels. Prior years' cash balances were higher due to ARPA & Building Bond funds that have now been depleted.



ACCOUNTS FOR: Treasurers				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
1325	Treasurers							
31	Local Sources							
A0132500	312300		Miscellaneous Fees	(19,915.32)	(10,000.00)	(14,000.00)	(14,000.00)	
A0132500	324010		Treasury Interest & Earnings	(91,504.97)	(341,019.73)	(600,000.00)	(891,242.34)	
A0132500	324011		JPMorgan Interest	(117,817.46)	0.00	0.00	0.00	
A0132500	324012		Modern (pka Chemung) Interest	(524,303.99)	0.00	0.00	0.00	
A0132500	324013		NYCLASS Interest	(10.42)	0.00	0.00	0.00	
A0132500	324015		MMK Interest	(303,786.72)	0.00	0.00	0.00	
A0132500	324016		CB CD Interest	(245,987.77)	0.00	0.00	0.00	
A0132500	324017		BNY Mellon (Muni) Interest	0.00	0.00	0.00	0.00	
A0136200	310900		Tax Sale Int+Penalties+RPT	(620,149.98)	(480,000.00)	(480,000.00)	(480,000.00)	
A0136200	312350		Tax Sale Tax Advertising	(86,919.50)	(20,000.00)	(50,000.00)	(50,000.00)	
41	Personal Services							
A0132500	110100		Treasury Personal Services	275,487.36	315,420.00	306,236.00	306,236.00	
A0132500	110600		Treasury Employee Exp Taxable	0.00	0.00	0.00	0.00	
A0136200	110100		Tax Sale Personal Services	56,228.95	57,729.00	61,105.00	61,105.00	
42	Fringe							
A0132500	801000		Treasury Retirement	43,858.42	47,740.00	43,831.00	43,831.00	
A0132500	803000		Treasury FICA	18,206.18	24,130.00	23,428.00	23,428.00	
A0132500	804000		Treasury Workers' Comp	2,602.04	1,640.00	2,298.00	2,298.00	
A0132500	806000		Treasury Health Insurance	114,880.01	126,600.00	96,145.00	101,913.15	
A0132500	807000		Treasury Dental Insurance	3,798.11	4,520.00	3,249.00	3,249.00	
A0136200	801000		Tax Sale Retirement	8,557.46	9,527.00	11,023.00	11,023.00	
A0136200	803000		Tax Sale FICA	3,304.45	4,416.00	4,675.00	4,675.00	
A0136200	804000		Tax Sale Workers' Comp	525.59	300.00	459.00	459.00	

43	Equipment							
A0132500	221701		IT Departmental Capital costs	2,050.00	1,100.00	3,200.00	3,200.00	
44	Contractual							
A0132500	440100		Treasury Postage	2,330.95	3,500.00	3,000.00	3,000.00	
A0132500	440700		Treasury Supplies	2,521.55	3,500.00	5,000.00	5,000.00	
A0132500	440901		IT Services Costs	2,961.32	3,170.00	2,928.00	2,928.00	
A0132500	450500		Treasury Dues/Sub/Books	812.00	1,500.00	1,500.00	1,500.00	
A0132500	450700		Treasury Travel & Subsistence	1,618.17	2,000.00	2,000.00	2,000.00	
A0132500	490100		Treasury Profession & Audit Fees	50,658.08	44,000.00	129,000.00	129,000.00	
A0136200	410510		Loss from Sale of Property	298,649.04	0.00	0.00	0.00	
A0136200	440100		Tax Sale Postage	4,657.93	4,500.00	5,000.00	5,000.00	
A0136200	490100		Tax Sale Professional Services	15,600.04	15,000.00	20,000.00	20,000.00	
A0136200	490700		Tax Sale Advertising	6,688.32	15,000.00	10,000.00	10,000.00	
A0136200	499900		Tax Sale Misc. Expenses	1,527.69	1,500.00	1,500.00	1,500.00	
TOTAL	**Treasurers**			**(1,092,872.47)**	**(164,227.73)**	**(408,423.00)**	**(693,897.19)**	

Veterans Service Agency

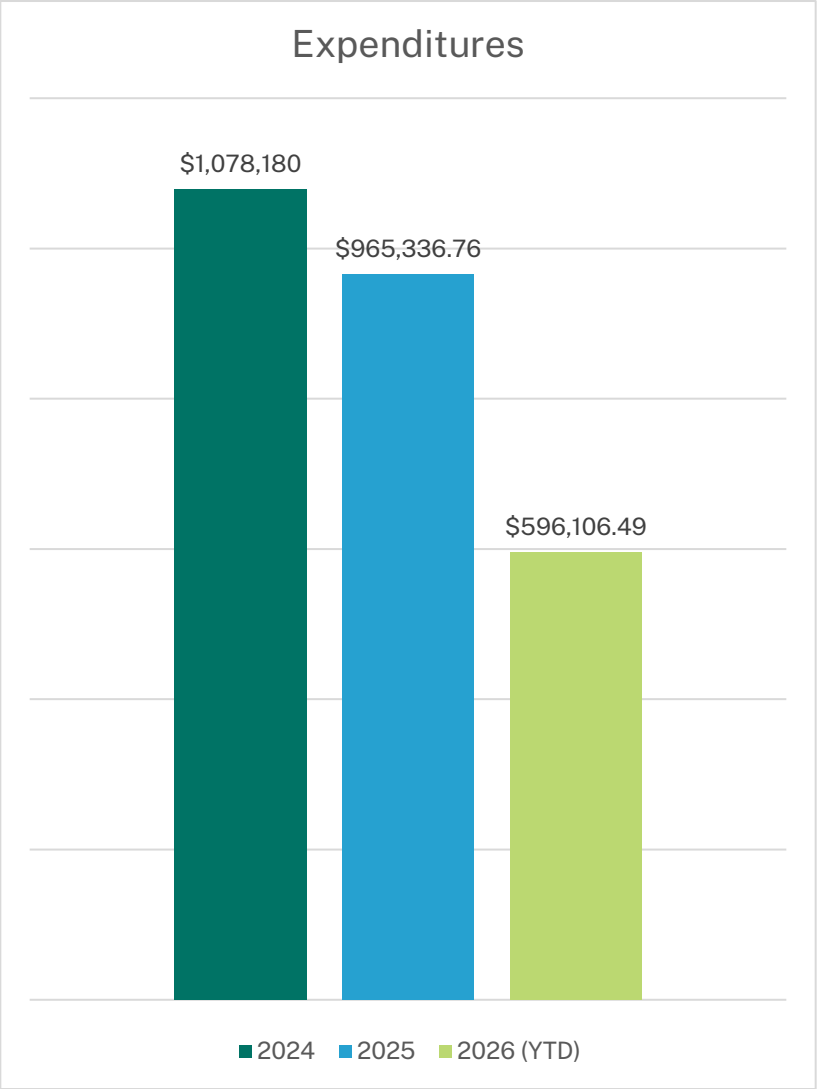
This service has been shared with Jefferson County since 2022.

ACCOUNTS FOR: Veterans				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
6510	Veterans							
33	State Sources							
A0651000	337100		Veterans Services	0.00	(20,000.00)	(25,000.00)	(25,000.00)	
44	Contractual							
A0651000	440700		Veterans Supplies	0.00	100.00	100.00	100.00	
A0651000	440901		IT Services Costs	270.00	500.00	588.00	588.00	
A0651000	490100		Professional Services Primary	79,508.92	85,000.00	83,748.96	83,748.96	
TOTAL	Veterans			79,778.92	65,600.00	59,436.96	59,436.96	

Workers' Compensation

Initiatives:

- Continue to look for efficiencies in reporting and tracking claims data.
- Create instructions for all participating entities on how to handle workers' compensation claims in a timely manner.



ACCOUNTS FOR: Workers' Compensation				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
1710	Workers' Compensation							
31	Local Sources							
S0171000	322201		WC Asmnt Vil-Castorland	(559.00)	(590.00)	(461.00)	(461.00)	
S0171000	322202		WC Asmnt Vil-C'Ville	(634.00)	(663.00)	(640.00)	(640.00)	
S0171000	322203		WC Asmnt Vil-Copenhagen	(3,220.00)	(3,272.00)	(3,403.00)	(3,403.00)	
S0171000	322204		WC Asmnt Vil-Croghan	(1,366.00)	(1,557.00)	(1,631.00)	(1,631.00)	
S0171000	322205		WC Asmnt Vil-Lowville	(25,065.00)	(34,539.00)	(52,464.00)	(52,464.00)	
S0171000	322206		WC Asmnt Vil-Lyons Falls	(1,497.00)	(2,176.00)	(2,042.00)	(2,042.00)	
S0171000	322207		WC Asmnt Vil-Port Leyden	(1,038.25)	(1,057.00)	(988.00)	(988.00)	
S0171000	322208		WC Asmnt Vil-Turin	(622.00)	(655.00)	(502.00)	(502.00)	
S0171000	322209		WC Asmnt-County	(561,424.00)	(545,384.00)	(560,095.00)	(560,095.00)	
S0171000	322210		WC Asmnt-Croghan	(12,882.00)	(12,103.00)	(12,042.00)	(12,042.00)	
S0171000	322211		WC Asmnt-Denmark	(29,437.00)	(20,646.00)	(7,237.00)	(7,237.00)	
S0171000	322212		WC Asmnt-Diana	(14,567.00)	(22,610.00)	(18,780.00)	(18,780.00)	
S0171000	322213		WC Asmnt-Greig	(9,102.00)	(9,003.00)	(8,956.00)	(8,956.00)	
S0171000	322214		WC Asmnt-Harrisburg	(2,569.00)	(2,538.00)	(2,465.00)	(2,465.00)	
S0171000	322216		WC Asmnt-Lewis	(18,025.00)	(27,386.00)	(27,459.00)	(27,459.00)	
S0171000	322217		WC Asmnt-Leyden	(11,590.00)	(10,142.00)	(9,852.00)	(9,852.00)	
S0171000	322218		WC Asmnt-Lowville	(10,725.00)	(10,591.00)	(10,758.00)	(10,758.00)	
S0171000	322219		WC Asmnt-Lyonsdale	(4,529.00)	(4,348.00)	(4,185.00)	(4,185.00)	
S0171000	322220		WC Asmnt-Martinsburg	(4,707.00)	(5,070.00)	(4,591.00)	(4,591.00)	
S0171000	322221		WC Asmnt-Montague	(1,871.00)	(1,805.00)	(1,784.00)	(1,784.00)	
S0171000	322222		WC Asmnt-New Bremen	(7,037.00)	(7,200.00)	(6,771.00)	(6,771.00)	
S0171000	322223		WC Asmnt-Osceola	(3,828.00)	(3,842.00)	(2,980.00)	(2,980.00)	
S0171000	322224		WC Asmnt-Pinckney	(13,935.00)	(17,825.00)	(14,795.00)	(14,795.00)	
S0171000	322225		WC Asmnt-Turin	(13,678.00)	(11,750.00)	(9,567.00)	(9,567.00)	
S0171000	322226		WC Asmnt-Watson	(10,738.00)	(11,238.00)	(11,186.00)	(11,186.00)	
S0171000	322227		WC Asmnt-West Turin	(6,110.00)	(6,400.00)	(6,205.00)	(6,205.00)	

S0171000	322228		WC Search & Rescue	(32,245.00)	(31,311.00)	(23,715.00)	(23,715.00)	
S0171000	324010		WC Interest & Earnings	0.00	0.00	(120,000.00)	(120,000.00)	
S0171000	324011		JPMorgan Interest	(19,830.69)	(33,333.00)	0.00	0.00	
S0171000	324012		Modern (pka Chemung) Interest	(66,459.24)	0.00	0.00	0.00	
S0171000	324015		MMK Interest	(58,927.53)	(43,333.00)	0.00	0.00	
S0171000	324016		CB CD Interest	(155,736.86)	(33,334.00)	0.00	0.00	
S0171000	324017		BNY Mellon (Muni) Interest	(806.01)	0.00	0.00	0.00	
S0171000	327010		WC Refund of Prior Years Exp	(6,590.68)	(130,761.00)	(100,000.00)	(100,000.00)	
33	State Sources							
S0171000	330890		Other State Aid Workers Comp	(99,510.25)	(100,000.00)	(100,000.00)	(100,000.00)	
41	Personal Services							
S0171000	110100		WC Personal Services	15,030.09	15,000.00	15,000.00	15,000.00	
42	Fringe							
S0171000	801000		WC Retirement	1,840.19	1,860.00	2,040.00	2,040.00	
S0171000	803000		WC FICA	1,022.90	1,148.00	1,148.00	1,148.00	
S0171000	804000		WC Admin Workers' Comp	71.00	78.00	115.00	115.00	
44	Contractual							
S0171000	481100		WC Pre-Employment Physicals	2,860.00	3,000.00	3,000.00	3,000.00	
S0171000	490100		WC Professional Services	123,492.82	129,376.00	161,251.00	161,251.00	
S0171000	490300		WC Excess Liability Ins	70,619.00	75,000.00	60,000.00	60,000.00	
S0171000	490900		WC Miscellaneous	17,203.78	6,000.00	6,000.00	6,000.00	
S0172000	410100		WC Hosp-Compensation	296,248.05	350,000.00	345,000.00	345,000.00	
S0172000	410200		WC Hosp-Medical	62,845.68	125,000.00	110,000.00	110,000.00	
S0172000	420100		WC Other-Compensation	289,191.00	200,000.00	200,000.00	200,000.00	
S0172000	420200		WC Other-Medical	41,109.65	125,000.00	110,000.00	110,000.00	
S0172000	481200		WCB State Assessments	109,895.95	115,000.00	112,000.00	112,000.00	

S0172000	481400		WC Benefits Payable	(263,075.62)	0.00	0.00	0.00	
TOTAL	**Workers' Compensation**			**(442,507.02)**	**0.00**	**0.00**	**0.00**	

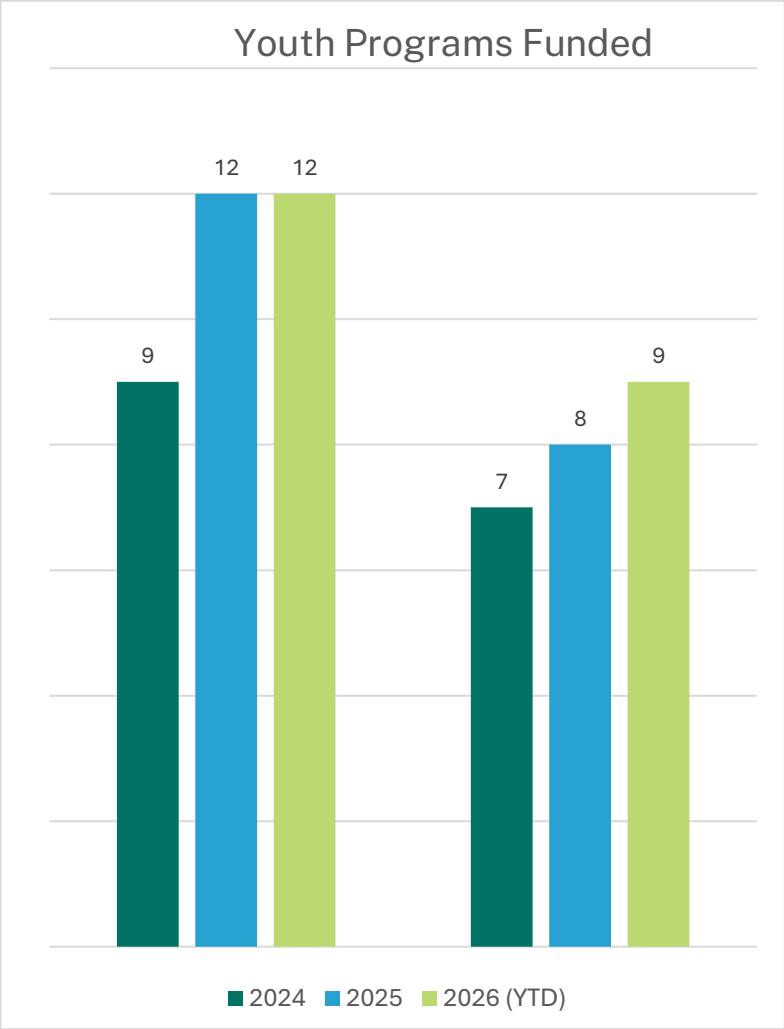
Youth Bureau & Program

Initiatives:

- Form youth group to work on ideas of activities to implement in gym space at BOAK Building.
- Implement new Screenagers movie Generation AI into schools and community.
- Youth Summit for 8th graders at Camp Oswegatchie titled Own Your Future.
- Apply to other funding sources/seek sponsorship for Youth Bureau hosted events

Budgetary Issues:

- Flat funding for Youth Bureau programs from the New York State Office of Children and Family Services.



ACCOUNTS FOR: Youth Program				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
7310	Youth Program							
44	Contractual							
A0731000	450300		Youth Prg Educational Material	0.00	2,000.00	2,000.00	2,000.00	
A0731000	450700		Youth Prg Travel & Subsistence	0.00	1,500.00	1,500.00	1,500.00	
A0731000	490100		Youth Prg Professional Service	300.00	100.00	100.00	100.00	
TOTAL	Youth Program			300.00	3,600.00	3,600.00	3,600.00	

ACCOUNTS FOR: Youth Bureau				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
7311	Youth Bureau							
31	Local Sources							
A0731100	327058		Contributions	0.00	0.00	(500.00)	(500.00)	
33	State Sources							
A0731100	338201		Youth Bureau	(74,543.59)	(45,699.00)	(46,299.00)	(46,299.00)	
A0731100	338203		Youth Bureau Safe Harbour	0.00	0.00	(20,000.00)	(20,000.00)	
A0731100	338210		Youth Sports and Education Rev	0.00	(20,000.00)	0.00	0.00	
42	Fringe							
A0731100	804000		Youth Bureau Workers' Comp	12.64	0.00	0.00	0.00	
44	Contractual							
A0731100	450300		Educational Material	0.00	0.00	0.00	0.00	
A0731100	450500		Youth Bureau Dues	40.00	100.00	100.00	100.00	
A0731100	450700		Travel	0.00	0.00	1,500.00	1,500.00	
A0731100	451500		Youth Bur Misc County Projects	16,128.23	15,000.00	15,000.00	15,000.00	

A0731100	453000		Youth Bureau Safe Harbour	0.00	0.00	100.00	100.00	
A0731100	490100		Youth Bureau Development Funds	37,084.00	30,512.00	30,512.00	30,512.00	
A0731100	490200		Youth Sports and Education Exp	30,415.59	35,187.00	35,187.00	35,187.00	
A0731100	490900		Youth Bureau Initiatives	2,898.09	500.00	500.00	500.00	
A0731100	490905		Youth Bureau Other Misc	0.00	0.00	0.00	0.00	
A0731100	495800		Youth Bur Lewis Co Night Out	3,266.92	2,500.00	3,100.00	3,100.00	
TOTAL	**Youth Bureau**			**15,301.88**	**18,100.00**	**19,200.00**	**19,200.00**	

Interfund Transfers & Totals

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				2025	2026	2027	2027	2027
General				Actual	Orig Bud	Det Reqst	Tentative	Adopted
9901	Interfund Transfers							
49	Interfund Payments							
A0990100	991200		To County Road	4,701,005.00	4,900,000.00	0.00	4,900,000.00	
A0990100	992000		To Capital Bridges	180,498.82	200,000.00	0.00	200,000.00	
A0990100	992100		To Capital County Projects	400,000.00	0.00	0.00	50,000.00	
A0990100	992500		To Capital Equipment	800,000.00	950,000.00	0.00	950,000.00	
A0990100	992800		To Economic Development	0.00	0.00	0.00	0.00	
TOTAL	Interfund Transfers			6,081,503.82	6,050,000.00	0.00	6,100,000.00	

Schedule 5- 2027

Schedule 5 is organized alphabetically by department. Stipend, temporary, and special circumstance positions are identified with an asterisk (*). These positions are not included in the full-time equivalent (FTE) count.

Department | Sub Department | Title	FTE	Salary
Board of Elections	**4**	**$406,260.52**
Commissioner of Elections	2	$134,398.52
Deputy Commissioner	2	$89,362.00
Machine Tech*		$40,000.00
Temp Help*		$142,500.00

Department | Sub Department | Title	FTE	Salary
Building And Grounds	**13.5**	**$750,867.00**
Court House		$333,630.80
Building Maintenance Worker	1	$58,428.80
Custodial Worker	1.5	$74,176.60
HVAC System Tech	1	$62,881.60
Senior Custodial Worker (50%)	.5	$27,032.80
Supervisor	1	$100,111.00
Overtime		$11,000.00
New Court House		$94,013.60
Custodial Worker	1.5	$65,980.80
Senior Custodial Worker (50%)	.5	$25,032.80
Overtime		$3,000.00
Public Safety Building		$15,467.40
Custodial Worker Pt	.5	$15,467.40

Shady Avenue		$105,836.80
Building Maintenance Worker	1	$57,928.80
Custodial Worker	1	$46,408.00
Overtime		$1,500.00
Stowe Street		$201,918.40
Building Maintenance Working Super	1	$62,881.60
Custodial Worker	3	$133,036.80
Overtime		$6,000.00

Department | Sub Department | Title	FTE	Salary
Clerk of the Board	**2**	**$126,318.83**
Clerk of the Board	1	$71,573.83
Deputy Clerk of the Board	1	$54,745.00

Department | Sub Department | Title	FTE	Salary
County Clerk	**10**	**$531,117.84**
County Clerk		$288,712.34
County Clerk	1	$82,840.84
Deputy County Clerk	1	$63,587.00
Senior Keyboard Specialist	2	$93,671.00
Senior Motor Veh App Examiner	1	$48,613.50
Department Of Motor Vehicles		$242,405.50
Motor Veh Application Examiner	4	$183,829.00
Motor Vehicle Supervisor	1	$58,576.50

Department | Sub Department | Title	FTE	Salary
County Manager	**2**	**$216,498.73**

		Comm Engagement Specialist	1	$64,003.00
		County Manager	1	$137,495.73
		Deputy County Manager*		$15,000.00

Department | Sub Department | Title	FTE	Salary
District Attorney	**6**	**$568,411.30**
District Attorney		$565,911.30
Assistant District Attorney	1	$101,215.00
Confidential Secretary	1	$55,268.80
District Attorney	1	$225,600.00
Paralegal	2	$105,263.00
Senior Assistant DA (Pt)	1	$78,564.50
Coroner		$2,500.00
Coroner*		$2,500.00

Department | Sub Department | Title	FTE	Salary
Emergency Management	**2**	**$153,293.00**
Deputy of EMS	1	$65,483.00
Fire & EMS Director	1	$87,810.00

Department | Sub Department | Title	FTE	Salary
Fire and Building Codes	**6**	**$391,277.00**
Code Enforcement Officer	5	$310,384.00
Director Of Code Enforcement	1	$80,893.00

Department | Sub Department | Title	FTE	Salary
Highway	**28.5**	**$1,857,682.20**
County Road Administration		$266,273.00
Deputy Highway Superintendent	1	$82,378.00
Fiscal Manager	1	$73,389.00
Highway Superintendent	1	$110,506.00
County Road Maintenance		$1,467,930.40
Bridge Const Supervisor	1	$59,634.40
General Highway Supervisor	1	$64,691.20
HEO	7	$431,412.00
MEO Medium	10	$487,475.20
Sign Maintenance Worker/HEO	1	$59,657.60
Laborer (20 Weeks)	2	$46,512.00
MEO Light (20 Weeks)	1.5	$71,648.00
Overtime		$246,900.00
Machinery		$123,478.80
Senior Mechanic	1	$61,027.20
Mechanic/Welder	1	$58,201.60
Overtime		$4,250.00

Department | Sub Department | Title	FTE	Salary
Human Resources	**4**	**$320,690.00**
Benefit Specialist	1	$68,483.00
Director Of Human Resources	1	$121,058.00
Human Resources Specialist	1	$68,062.00
Personnel Assistant	1	$63,087.00

Department | Sub Department | Title	FTE	Salary
Information Technology	4	**$283,710.50**
Computer System Asst	2	$132,618.00
LAN Administrator	1	$72,233.50
Technology Services Manager	1	$75,859.00
Overtime		$3,000.00

Department | Sub Department | Title	FTE	Salary
Law (County)	4	**$350,563.19**
Assistant County Attorney	1	$111,746.00
County Attorney	1	$122,233.19
Intern Pt*		$7,000.00
Paralegal	2	$109,584.00

Department | Sub Department | Title	FTE	Salary
Legislative		**$143,055.00**
Board Chairperson*		$16,646.40
Legislators*		$126,408.60

Department | Sub Department | Title	FTE	Salary
Mental Health	**3**	**$233,287.00**
Dir of Community Services	1	$95,988.00
Mental Health Srvs Coordinator	2	$137,299.00

Department | Sub Department | Title	FTE	Salary
Office For the Aging	**10**	**$600,214.00**
Administrative Assistant	1	$49,287.50
Coord Svc for Aging	1	$70,275.00
Director of OFA	1	$88,202.00
Meals Program Coord	1	$60,891.50
Office Specialist	1	$46,518.50
Principal Account Clerk	1	$60,696.50
Specialist Service for Aging	4	$224,343.00

Department | Sub Department | Title	FTE	Salary
Planning	**6**	**$536,617.40**
Bus Operations		$86,619.20
Community Development Prog Spec	1	$68,099.20
Fort Drum Transportation Prog*		$7,000.00
Intern*		$11,520.00
Planning		$449,998.20
Community Development Spec	1	$73,760.00
Director of Planning	1	$106,006.00
Grant Coordinator	1	$64,524.80
Grant Manager	1	$76,325.00
Senior Keyboard Specialist	1	$56,644.80
Sr Community Development Spec	1	$72,737.60

Department | Sub Department | Title	FTE	Salary
Probation	**6**	**$453,151.40**
Probation		$446,151.40
Administrative Assistant	1	$51,171.20
Probation Director	1	$95,671.00
Probation Officer	2	$140,883.20
Probation Supervisor	1	$80,878.00
Senior Probation Officer	1	$76,048.00
Overtime		$1,500.00
DWI		$7,000.00
Coordinator*		$7,000.00

Department | Sub Department | Title	FTE	Salary
Public Health	**16**	**$1,142,543.22**
Administrative Assistant	1	$48,098.00
Animal Control Officer (Pt)	.1	$3,598.40
Coord Children W/ Special Needs	1	$74,066.00
EI Serv Coord	2	$126,169.00
Fiscal Manager	1	$83,378.00
PH Director	1	$122,058.00
PH Nurse Sub	.5	$33,433.92
PH Specialist	2	$131,460.50
Registered Professional Nurse	3	$223,835.90
Senior Account Clerk	3	$155,488.50
Supervising PHN	1.4	$140,957.00

Department | Sub Department | Title	FTE	Salary
Purchasing	**1**	**$72,941.00**
Purchasing Director	1	$72,941.00

Department | Sub Department | Title	FTE	Salary
Real Property	**6**	**$366,278.00**
Director Of Real Property	1	$88,331.00
E911/Sr Data Collector	1	$48,613.50
GEO Information Specialist	1	$64,953.00
GIS Mapping Technician	1	$58,213.00
Real Prop Systems Specialist	1	$56,054.00
Real Property Tax Aide	1	$50,113.50

Department | Sub Department | Title	FTE	Salary
Recreation, Forestry and Parks	**8**	**$403,373.88**
Director	1	$89,310.00
Recreation Crew Leader	1	$61,027.20
Recreation Crew Worker	2	$97,742.40
Senior Account Clerk	1	$49,881.00
Summer Employees	3	$105,413.28

Department | Sub Department | Title	FTE	Salary
Sheriff	**67**	**$4,959,939.43**
Dispatch		$810,604.50
911 Operations Coordinator (Pt)	.5	$35,000.00
Dispatcher/CO	9	$576,793.30
DISPATCHER/CO (Pt)	1.5	$86,413.60

		Dispatcher/CO Pt (Trainee)	.5	$28,444.00
		Dispatcher/CO Working Supervisor	1	$68,953.60
		Overtime		$15,000.00
	DWI			$11,000.00
		Personal Services*		$1,500.00
		Overtime		$9,500.00
	Jail			$1,909,035.60
		Cook Manager	1	$65,022.40
		Cook Pt	1	$49,545.60
		Corr Officer	10	$637,186.80
		Corr Officer Corp	4	$297,499.00
		Corr Officer Lieut	1	$86,926.00
		Corr Officer Pt	3	$221,020.80
		Corr Officer Sgt	4	$311,988.60
		Jail Nurse	2	$189,846.40
		Overtime		$50,000.00
	Parks And Recreation			$40,000.00
		Temp Help	1	$5,000.00
		Overtime		$35,000.00
	Road Patrol			$1,951,051.33
		Civil Proc Server Pt	.5	$28,444.00
		Deputy Sheriff	11	$765,424.00
		Deputy Sheriff (Pt)	1.5	$143,312.00
		Deputy Sheriff/CO	1	$76,445.60
		Deputy Sheriff/CO (Pt)	.5	$46,940.40
		Deputy Sheriff/Criminal Invest	3	$236,401.60
		Deputy Sheriff/Sgt	4	$337,727.20
		Principal Account Clerk	1	$62,527.20

		Sheriff	1	$105,011.33
		Undersheriff	1	$98,818.00
		Overtime		$50,000.00
	School Resource Officer			$238,248.00
		Deputy Sheriff/Sgt/SRO	1	$84,256.80
		Deputy Sheriff/SRO	2	$149,991.20
		Overtime		$4,000.00

Department | Sub Department | Title			**FTE**	**Salary**
Social Services			**57**	**$3,521,236.22**
	DSS			$3,445,771.47
		Case Aide	1	$42,607.50
		Case Supervisor	3	$227,265.00
		Caseworker	13	$807,310.00
		Commissioner Of DSS	1	$125,558.00
		Dir of Econ Support	1	$77,859.00
		Director of Admin Services	1	$84,049.00
		Director of Soc Services	1	$97,968.00
		E+T Assistant	1	$46,908.50
		E+T Specialist	2	$101,380.50
		LAN Administrator	1	$64,096.50
		Office Manager	1	$61,422.00
		Office Specialist	3.5	$158,793.50
		Principal Account Clerk	1	$52,669.50
		Secretary to DSS Commissioner	1	$54,795.00
		Senior Account Clerk	2	$99,709.00
		Senior E+T Specialist	1	$62,685.50
		Soc Srv Program Exam	10.5	$542,913.00

		Soc Welfare Examiner	3	$172,815.50
		Social Services Investigator	1	$57,213.00
		Sr Soc Srvcs Prg Exam	4	$265,371.22
		Sr Social Welfare Ex	1	$72,198.50
		Staff & Work Dev Coord (75%)	.75	$67,998.25
		Youth Service Coordinator	1	$62,185.50
		Calltime		$10,000.00
		Extra Straight Time		$20,000.00
		Overtime		$10,000.00
	Workforce Innovation and Opportunity Act			$75,464.75
		E+T Specialist	1	$54,132.00
		Staff & Work Dev Coord (25%)	.25	$21,332.75

Department | Sub Department | Title			**FTE**	**Salary**
Solid Waste			**9.5**	**$605,151.28**
		Princ Account Clerk	1	$63,483.20
		Director of Solid Waste	1	$82,878.00
		HEO	3	$175,516.80
		Laborer, Recycling	.25	$4,031.04
		MEO Medium	2	$108,056.00
		MEO Medium Pt	1.25	$70,528.64
		SW Working Supervisor	1	$57,657.60
		Overtime		$43,000.00

Department | Sub Department | Title	FTE	Salary
Treasurer's	**6**	**$373,411.20**
Treasurer's		$311,776.20
County Treasurer	1	$81,411.20
Deputy County Treas (50%)	.5	$40,194.50
Principal Account Clerk	2	$118,651.50
Senior Account Clerk	1.5	$71,519.00
Tax Sale		$61,635.00
Deputy County Treas (50%)	.5	$36,694.50
Senior Account Clerk (50%)	.5	$24,940.50

Department | Sub Department | Title	FTE	Salary
Workers' Compensation		**$15,000.00**
Administrator*		$10,000.00
Assistant*		$5,000.00

Total Fringe (Health, Dental, Retirement, etc.)		**$8,904,063.82**
Grand Total		**$19,382,889.14**

Appendix A: Exemption Report

NYS - Real Property System
County of Lewis

Assessor's Report - 2026 - Prior Year File
S495 Exemption Impact Report
County Summary

RPS221/V04/L001
Date/Time - 10/27/2026 09:31:21
Total Assessed Value 3,787,593,329

Equalized Total Assessed Value 4,757,461,278

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	12,461,884	0.26
12350	PUBLIC AUTHORITY - STATE	RPTL 412	7	482,273	0.01
13100	CO - GENERALLY	RPTL 406(1)	87	73,806,487	1.55
13500	TOWN - GENERALLY	RPTL 406(1)	135	15,432,904	0.32
13650	VG - GENERALLY	RPTL 406(1)	96	10,086,476	0.21
13740	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	21	3,816,846	0.08
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	10,475,960	0.22
13745	VG O/S LIMITS - SEWER OR WATER	RPTL 406(3)	8	725,357	0.02
13800	SCHOOL DISTRICT	RPTL 408	32	120,557,997	2.53
13850	BOCES	RPTL 408	1	5,326,408	0.11
13870	SPEC DIST USED FOR PURPOSE ESTAB	RPTL 410	5	538,169	0.01
14000	LOCAL AUTHORITIES SPECIFIED	RPTL 412	2	71,900	0.00
14100	USA - GENERALLY	RPTL 400(1)	2	873,857	0.02
14110	USA - SPECIFIED USES	STATE L 54	13	2,547,761	0.05
18020	MUNICIPAL INDUSTRIAL DEV AGENCY	RPTL 412-a	243	398,426,848	8.37
18080	MUN HSNG AUTH-FEDERAL/MUN AIDED	PUB HSNG L 52(3)&(5)	4	5,179,873	0.11
21600	RES OF CLERGY - RELIG CORP OWNER	RPTL 462	8	1,655,080	0.03
25110	NONPROF CORP - RELIG(CONST PROT)	RPTL 420-a	92	35,422,992	0.74
25120	NONPROF CORP - EDUCL(CONST PROT)	RPTL 420-a	16	6,721,451	0.14
25130	NONPROF CORP - CHAR (CONST PROT)	RPTL 420-a	67	18,258,470	0.38
25230	NONPROF CORP - MORAL/MENTAL IMP	RPTL 420-a	3	2,277,904	0.05
25300	NONPROF CORP - SPECIFIED USES	RPTL 420-b	41	13,678,512	0.29
26050	AGRICULTURAL SOCIETY	RPTL 450	4	1,004,492	0.02
26100	VETERANS ORGANIZATION	RPTL 452	5	1,147,000	0.02
26400	INC VOLUNTEER FIRE CO OR DEPT	RPTL 464(2)	21	4,869,957	0.10
27350	PRIVATELY OWNED CEMETERY LAND	RPTL 446	109	3,391,295	0.07
28110	NOT-FOR-PROFIT HOUSING COMPANY	RPTL 422	2	1,975,548	0.04
32252	NYS OWNED REFORESTATION LAND	RPTL 534	487	68,269,105	1.43
33302	COUNTY OWNED REFORESTED LAND	RPTL 406(6)	50	3,486,475	0.07
41101	VETS EX BASED ON ELIGIBLE FUNDS	RPTL 458(1)	6	17,884	0.00
41102	VETS EX BASED ON ELIGIBLE FUNDS	RPTL 458(1)	5	19,078	0.00
41120	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	1	9,616	0.00

Appendix A: Exemption Report Cont.

NYS - Real Property System
County of Lewis

Assessor's Report - 2026 - Prior Year File
S495 Exemption Impact Report
County Summary

RPS221/V04/L001
Date/Time - 10/27/2026 09:31:21
Total Assessed Value 3,787,593,329

Equalized Total Assessed Value 4,757,461,278

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	412	5,094,850	0.11
41122	ALT VET EX-WAR PERIOD-NON-COMBAT	RPTL 458-a	2	23,143	0.00
41130	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	4	91,613	0.00
41131	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	496	10,328,792	0.22
41132	ALT VET EX-WAR PERIOD-COMBAT	RPTL 458-a	2	38,571	0.00
41140	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	4	139,800	0.00
41141	ALT VET EX-WAR PERIOD-DISABILITY	RPTL 458-a	348	12,406,341	0.26
41150	COLD WAR VETERANS (10%)	RPTL 458-b	1	0	0.00
41300	PARAPLEGIC VETS	RPTL 458(3)	4	1,198,676	0.03
41400	CLERGY	RPTL 460	15	29,150	0.00
41631	VOL/FIRE/AMB	RPTL 466-a	7	136,259	0.00
41632	VOL/FIRE/AMB	RPTL 466-a	6	127,481	0.00
41690	VOLUNTEER FIREFIGHTERS AND AMBULANCE	RPTL 466-c,d,e,f,g,h&i	10	33,027	0.00
41691	VOLUNTEER FIREFIGHTERS AND AMBULANCE	RPTL 466-c,d,e,f,g,h&i	1	3,101	0.00
41692	VOLUNTEER FIREFIGHTERS AND AMBULANCE	RPTL 466-c,d,e,f,g,h&i	3	9,731	0.00
41700	AGRICULTURAL BUILDING	RPTL 483	59	8,409,735	0.18
41720	AGRICULTURAL DISTRICT	AG-MKTS L 305	1,374	114,492,650	2.41
41730	AGRIC LAND-INDIV NOT IN AG DIST	AG MKTS L 306	44	1,911,581	0.04
41800	PERSONS AGE 65 OR OVER	RPTL 467	27	1,526,577	0.03
41801	PERSONS AGE 65 OR OVER	RPTL 467	91	5,298,277	0.11
41802	PERSONS AGE 65 OR OVER	RPTL 467	131	7,853,133	0.17
41805	PERSONS AGE 65 OR OVER	RPTL 467	3	80,619	0.00
42100	SILOS, MANURE STORAGE TANKS,	RPTL 483-a	172	1,790,739	0.04
42120	TEMPORARY GREENHOUSES	RPTL 483-c	5	432,647	0.01
47100	Mass Telecomm Ceiling	RPTL S499-qqqq	33	621,896	0.01
47450	FOREST/REF LAND - FISHER ACT	RPTL 480	11	1,495,406	0.03
47460	FOREST LAND CERTD AFTER 8/74	RPTL 480-a	207	33,362,821	0.70
47610	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	4	27,152	0.00
47611	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	19	2,278,124	0.05
47612	BUSINESS INVESTMENT PROPERTY POST 8/5	RPTL 485-b	1	2,000	0.00
48650	LTD PROF HOUSING CO	P H FI L 33,556,654-a	4	2,098,800	0.04
48660	HOUSING DEVELOPMENT FUND CO	P H FI L 577,654-a	1	535,357	0.01
48670	REDEVELOPMENT HOUSING CO	P H FI L 125 & 127	1	9,804,200	0.21

Appendix A: Exemption Report Cont.

NYS - Real Property System
County of Lewis

Assessor's Report - 2026 - Prior Year File
S495 Exemption Impact Report
County Summary

RPS221/V04/L001
Date/Time - 10/27/2026 09:31:21
Total Assessed Value 3,787,593,329

Equalized Total Assessed Value 4,757,461,278

Exemption Code	Exemption Name	Statutory Authority	Number of Exemptions	Total Equalized Value of Exemptions	Percent of Value Exempted
49500	SOLAR OR WIND ENERGY SYSTEM	RPTL 487	3	1,662,705	0.03
50000	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	2	11,834	0.00
50001	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	31	2,716,396	0.06
50002	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	2	2,097	0.00
50005	SYSTEM CODE	STATUTORY AUTH NOT DEFINED	18	2,716,396	0.06
Total Exemptions Exclusive of System Exemptions:			**5,234**	**1,046,935,803**	**22.01**
Total System Exemptions:			**53**	**5,446,723**	**0.11**
Totals:			**5,287**	**1,052,382,526**	**22.12**

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

Appendix B: Estimated Fund Balance			
Estimated Fund Balance - Current Fiscal Year	General Fund	County Road Fund	Road Machinery Fund
Est. Unassigned Fund Balances - 12/31/2026	$14,767,587	$570,000	($1,200,000)
Less: Est. Encumbrances	$1,300,000	$0	$0
Est. Unassigned Fund Balance Available for Appropriation	$13,467,587	$570,000	$0
Fund Balance Appropriated by Governing Board	$2,100,000	$534,000	$0

Appendix C: Statement of Special Reserves

As of October 28, 2026

DWI	$54,174
E-911	$180,452
Trail Maintenance	$116,497
Bus Operations	$577,229

Appendix D: Statement of Debt

Appendix E: Statement of Debt						
As of October 29, 2026						
Bonds Outstanding						
Fund	Purpose	Date Issued	Interest Rate	Outstanding 12/31/2026	Due 2027	Final Maturity
COUNTY	County Courthouse Building	2008	2-4%	5,080,000	405,000	2037
	2022 Facilities - Highway, Human Services, DMV, Elections	2022	3.46%	15,550,200	743,400	2042
	Total County			**20,630,200**	**1,148,400**	
HOSPITAL	2022 Facility Project	2022	3.46%	27,644,800	1,321,600	2042

Appendix E: Constitutional Tax Margin & Debt Limit

Constitutional Tax Margin and Debt Limit				
2027 Lewis County Operating Budget				
Constitutional Tax Margin and Debt Limit				
2027 Tentative Budget				
2027 Constitutional Debt Margin			2027 Constitutional Debt Limit	
Total Taxing Power	$ 62,402,515		Debt Limit	$ 218,408,802
Tax Levy Subject to the Limit	$ 22,886,360		Total Indebtedness	$ 49,617,282
			This includes all enterprise funds	
Tax Margin Available	$ 39,516,155			
			Debt Capacity Available	$ 168,791,520
% of Taxing Power - 2027	36.7%			
			% of Debt Limit - 2027	22.7%
Constitutional Tax Margin = 2.0 % of the 5 year average full valuation				
Constitutional Debt Limit = 7 % of the 5 year average full valuation				
2027 5 year average full valuation - $3,120,125,748				

LEWIS COUNTY
NEW YORK

2027 CAPITAL IMPROVEMENT PLAN







Overview of Recommended Capital Projects For 2027

DEPARTMENT	COUNTY APPROPRIATIONS	STATE REIMBURSEMENT	FEDERAL REIMBURSEMENT	OTHER	TOTAL
BUILDINGS and GROUNDS					
PSB Front Doors	$45,000.00				$45,000.00
Courthouse Backup Generator		$300,000.00			$300,000.00
Record Storage Siding	$20,000.00				$20,000.00
CODES					
Permit Software	$40,000.00				$40,000.00
E911					
Radios for Fire and EMS Agencies		$170,000.00			$170,000.00
HIGHWAY					
Marshy Rd Construction	$50,000.00		$1,950,000.00		$2,000,000.00
Erie Canal Road Bridge Construction	$50,000.00		$1,950,000.00		$2,000,000.00
Moose River Road Extension Design	$50,000.00		$1,950,000.00		$2,000,000.00
Capital Improvements (CHIPS)		$3,874,000.00	$0.00		$3,874,000.00

Overview of Recommended Capital Equipment for 2027

DEPARTMENT	COUNTY APPROPRIATIONS	STATE REIMBURSEMENT	FEDERAL REIMBUSEMENT	OTHER	TOTAL
BUILDINGS and GROUNDS:					
Floor Scrubber	$5,000.00				
Carpet Cleaner	$10,000.00				
Garden Tractor	$10,000.00				$10,000.00
HIGHWAY:					
Mini Excavator	$10,000.00				$10,000.00
Plow Equipment #7	$30,000.00				$30,000.00
Truck Chasiss # 5	$30,000.00				$30,000.00
Haul Truck	$30,000.00				
Telehandler	$10,000.00				$10,000.00
Prior Year Lease Payments	$498,000.00				$498,000.00
SHARED SERVICES:					
Enterprise Vehicle Lease Program	$475,000.00				$475,000.00
RECREATION, FORESTRY, AND PARKS:					
70 HP Tractor	$70,000.00				$70,000.00
SHERIFF:					
Boat	$60,000.00				$60,000.00
Drone	$14,000.00				$14,000.00
Investigators Cameras	$7,000.00				$7,000.00
LPR's for Patrol Cars	$5,000.00				$5,000.00
Side Arms	$17,000.00				$17,000.00
SOLID WASTE:					
Trailer (2)				$260,000.00	$260,000.00

Overview of Capital Project Requests (2028-2032)

DEPARTMENT	PROJECT	FUNDING SOURCE	2028	2029	2030	2031	2032	TOTAL
BUILDINGS and GROUNDS	Addition to EOC Building	County	$250,000					$250,000
		State						
		Federal						
		Other						
	Old Courthouse Elevator Replacement	County					$350,000	$350,000
		State						
		Federal						
		Other						
	Old Courthouse Boiler Upgrade	County				$1,500,000		$1,500,000
		State						
		Federal						
		Other						
	Old Courthouse Flooring Update	County		$30,000				$30,000
		State						
		Federal						
		Other						
HIGHWAY	Capital Improvements (CHIPS)	County						
		State	$3,400,000	$3,400,000	$3,400,000	$3,400,000	$3,400,000	$17,000,000
		Federal						
		Other						
RECREATION, FORESTRY AND PARKS	Lewis County App	County	$25,000					$25,000
		State						
		Federal						
		Other						
TOTAL DEPARTMENTAL REQUESTS			$3,425,000	$3,400,000	$3,400,000	$3,430,000	$3,400,000	$17,055,000

Overview of Capital Equipment Requests (2028-2032)

DEPARTMENT	EQUIPMENT	FUNDING SOURCE	2028	2029	2030	2031	2032	TOTAL
BUILDINGS & GROUNDS	Compact Cab Tractor with Loader 26 HP	County		$40,000				$40,000
		State						
		Federal						
		Other						
	61-inch Zero Turn Mower	County			$14,000	$14,000		$28,000
		State						
		Federal						
		Other						
	Walk Behind Floor Scrubber Machine	County					$9,000	$9,000
		State						
		Federal						
		Other						
	Compact Cab Tractor with Loader 26 HP	County				$40,000		$40,000
		State						
		Federal						
		Other						
HIGHWAY	Plow Truck(s) (Lease Payments)	County	$166,306	$149,688	$184,688	$185,000	$160,000	$845,682
		State						
		Federal						
		Other						
	Loader(s) (Lease Payments)	County	$65,453	$33,000	$66,000	$48,000	$81,000	$293,453
		State						
		Federal						
		Other						

HIGHWAY (CONT.)	Dozer (Lease Payments)	County	$33,000	$33,000	$33,000	$33,000	$15,000	$147,000
		State						
		Federal						
		Other						
	Mini Excavator (Lease Payment)	County	$18,000	$18,000	$18,000	$18,000	$0.00	$72,000
		State						
		Federal						
		Other						
	2020 Bobcat Skid Steer	County		$6,000	$0.00	$6,000	$0.00	$12,000
		State						
		Federal						
		Other						
	10-Wheel Haul Truck(s) (Lease Payments)	County	$105,706	$137,706	$169,706	$132,853	$112,000	$657,971
		State						
		Federal						
		Other						
OFFICE FOR THE AGING	Convection Oven, Freezer, Steamer	County	$10,000					$10,000
		State	$5,800					$5,800
		Federal						
		Other	$5,000					$5,000
RECREATION, FORESTRY & PARKS	Ford F-250	County	$10,000			$10,000		$20,000
		State						
		Federal						
		Other	$40,000			$40,000		$80,000
	Ford F-550	County	$10,000					$10,000
		State						
		Federal						
		Other	$60,000					$60,000
		County		$81,000				$81,000
		State						

RECREATION, FORESTRY & PARKS (CONT.)	70 HP Tractor with Implements	Federal						
		Other						
	UTV (5-6 person) with Trailer	County			$25,000			$25,000
		State						
		Federal						
		Other						
	Dump Trailer	County					$10,000	$10,000
		State						
		Federal						
		Other						
SOLID WASTE	Loader	County	$160,000					$160,000
		State						
		Federal						
		Other						
	Tractor	County	$160,000			$170,000		$330,000
		State						
		Federal						
		Other						
	100-Yard Ejection Trailer	County			$90,000			$90,000
		State						
		Federal						
		Other						
	Spec Tech Steel Ejector Closed Top Recycling Trailer	County				$95,000		$95,000
		State						
		Federal						
		Other						
SHERIFF	(3) Radar Detectors	County	$6,000	$6,100	$6,200	$6,300	$6,400	$31,000
		State						
		Federal						

SHERIFF (CONT.)		Other						
	(4) Ballistic Shields	County	$6,000					$6,000
		State						
		Federal						
		Other						
	(2) UTV's	County				$65,000		$65,000
		State						
		Federal						
		Other						
	(2) Snowmobiles	County			$25,000			$25,000
		State						
		Federal						
		Other						
TOTAL DEPARTMENTAL REQUESTS			**$884,265**	**$472,394**	**$609,394**	**$777,853**	**$393,000**	**$3,136,906**


LEWIS
COUNTY
NEW YORK