

County of Jefferson
Office of the County Administrator



Historic Courthouse
195 Arsenal Street, 2nd Floor
Watertown, NY 13601-2567
Phone: (315) 785-3075 Fax: (315) 785-5070

November 29, 2018

TO: Members of Finance & Rules Committee
FROM: Robert F. Hagemann, III, County Administrator
SUBJECT: Finance & Rules Committee Agenda

Please let this correspondence serve as notification that the Finance & Rules Committee will meet on ***Tuesday, December 4, 2018, immediately following the conclusion of the Health & Human Services Committee meeting*** in the Board of Legislators' Chambers.

Following is a list of agenda items for the meeting:

Finance & Rules Committee Sponsored Resolutions:

1. Levying 2019 Taxes and Assessments for Annual Town Budgets
2. Levying 2019 Consolidated Health District Taxes
3. Levying Returned Delinquent 2018 School Taxes
4. Levying Returned Delinquent 2018 Village Taxes
5. Directing the Completion of the Tax Rolls and the Execution and Delivery of Warrants
6. Authorizing Accounts Payable Year End Adjustments to 2018 County Budget
7. Levying Hudson River-Black River Regulating District Assessments
8. Revising Premium Equivalents for Jefferson County Government Employees Health Benefits Program
9. Appointing County Administrator

10. Approving Appointment of Deputy County Administrator
11. Appointing Member to the Regional Fish and Wildlife Management Board
12. Approving Management Compensation Plan for 2019
13. Amending 2018 County Budget in Relation to Employment & Training Department
14. Amending the 2018 County Budget in Relation to Recycling & Waste Management
15. Amending Jefferson County Administrative Policies and Procedures for Audit of Claims
16. Amending Jefferson County Administrative Policies and Procedures for Chart of Accounts
17. Amending Jefferson County Administrative Policies and Procedures for Collection, Handling and Disbursement of Department Funds
18. Amending Jefferson County Administrative Policies and Procedures for Capitalization
19. Amending Jefferson County Administrative Policies and Procedures for Purchasing Policy and Control and Quotations
20. Approving Jefferson County Administrative Policies and Procedures Concerning Procurement Conflict of Interest
21. Increasing Tipping and Permit Fee for Solid Waste
22. Amending Fee Schedule and Construction Value Factors in Relation to Uniform Fire Prevention and Building Code
23. Amending Administrative Regulations and Procedures for the Sale of Real Property Acquired by the County Pursuant to Real Property Tax Foreclosure Proceedings
24. Authorizing Intergovernmental Agreement with Certain Towns Within the County for Dog Control Services
25. Authorizing Intergovernmental Agreement with the City of Watertown for Dog Control Services

General Services Committee Sponsored Resolutions:

1. Amending the 2018 County Budget and Capital Plan in Relation to the County Bridge Account

2. Amending the 2018 County Budget in Relation to the County Road Machinery Fund
3. Amending the 2018 County Budget and Capital Plan to Recognize Insurance Recovery and Allocating Same in Highway Complex Capital Account
4. Recognizing NYS Governor's Traffic Safety Committee Child Passenger Safety Program Grant and Amending the 2018 County Budget in Relation Thereto
5. Recognizing NYS Governor's Traffic Safety Committee Police Traffic Services Program Grant and Amending the 2018 County Budget in Relation Thereto
6. Authorizing Agreements for the Governor's Traffic Safety Committee's Stop-DWI Crackdown Enforcement Grant and Amending the 2018 County Budget in Relation Thereto

Health & Human Services Committee Sponsored Resolutions:

1. Amending 2018 County Budget Relative to Mental Health Programs and Authorizing Amended Agreements in Relation Thereto

Informational Items:

1. Monthly Departmental Reports
County Clerk

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

RFH;jdj

cc:	Audit	Human Resources	Purchasing
	County Clerk	Information Technology	Real Property Tax Services
	Board of Elections	Insurance	County Treasurer
	Employ. & Training	JCC	County Attorney

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Levying 2019 Taxes and Assessments for Annual Town Budgets

By Legislator: _____

Whereas, There has been presented to this Board of Legislators a duly certified copy of the Annual Budget for the several towns of the County of Jefferson for the fiscal year beginning January 1, 2019.

Now, Therefore, Be It Resolved, That, there shall be and is hereby levied and assessed upon and collected from the taxable real property situated in the following named towns outside any incorporated village wholly or partially located therein, the amount set forth after each town for such purposes as specified in the budgets of the respective towns as follows:

Adams	\$ 87,824.00
Antwerp	\$161,480.00

Further Resolved, That there shall be and hereby are assessed and levied upon and collected from the real property liable therefore within the respective fire, fire protection, water, sewer and electric light districts in the following towns as indicated below, the following amounts for the purposes of such districts as specified in the respective annual town budgets:

Adams

Adams Center Fire	176,460.00
Smithville Fire	55,175.42
Adams Fire Protection	45,000.00
Adams Center Light	11,560.00
North Adams Heights Light	1,200.00
Adams Sewer District #1	19,999.81
Adams Center Water	28,494.00
Adams Water Dist #2	21,843.64
Pro-Rated Taxes - Town	52.29
Pro-Rated Taxes - County	824.19
Unpaid Water	2,167.31

Alexandria

Redwood Fire	163,297.00
Plessis Fire	56,094.00
Alexandria Fire Protection	189,069.00
Redwood Light	11,750.00
Plessis Light	4,000.00
Otter Street Light	3,500.00
Unpaid Sewer	29,644.78

Unpaid Water	29,949.84
Pro-Rated Taxes - County	102.77
Pro-Rated Taxes - Town	11.73
Antwerp	
Oxbow Light	5,400.00
Fire Protection	100,215.00
Brownville	
Brownville Fire District	319,500.00
Brownville Water District 1	82,260.75
Unpaid Water	622.38
Pro-Rated Taxes - County	1,120.03
Cape Vincent	
Cape Vincent Fire Dist	153,300.00
Rosiere Light	600.00
Unpaid Water	8,585.52
Champion	
Great Bend Fire District	139,298.00
Champion Fire Protection	60,500.00
Champion Fire Protection Dist 2	34,433.00
Great Bend Light	5,000.00
Champion Sewer District 1	61,685.50
Champion Sewer District 2	44,000.00
Unpaid Sewer	1,592.83
Unpaid Water	5,503.80
Pro-Rated Taxes - Town	315.57
Pro-Rated Taxes - County	1,301.19
Clayton	
Clayton Ambulance	150,000.00
Clayton Fire District	472,472.12
Depauville Light	6,000.00
Heritage Heights Light	1,500.00
Heritage Heights Sewer	40,882.40
Reed Point Sewer	5,032.50
Route 12 Sewer	158,460.25
Depauville Sewer	42,840.00
Ellisburg	
Ellisburg Fire Protection	162,340.00
Belleville Light	6,180.00
Pierrepoint Manor Light	4,000.00

Woodville Light	1,900.00
Ellisburg Water District 1	49,504.00
Ellisburg Water District 2	87,165.00
Henderson	
Smithville Fire District	77,298.58
Henderson Fire	324,768.00
Henderson Light	8,000.00
Unpaid Water	27,431.64
Hounsfield	
Hounsfield Fire Protection	81,350.00
Hounsfield Water Dist 2	103,108.00
Hounsfield Water Dist 3	53,088.00
Hounsfield Water Dist 4	29,088.00
Hounsfield Water Dist 5	73,500.00
Unpaid Water	38,308.88
Pro-Rated Taxes - Town	48.43
Pro-Rated Taxes - County	406.68
LeRay	
Leray Drainage District	1,000.00
Calcium Fire	257,900.00
Evans Mills Fire	245,000.00
Calcium FD Com Zone	90,000.00
Black River Fire Protection	76,650.00
Leray/Pamelia Fire Protection	10,815.00
Leray Fire Protection	17,535.00
Light District No. 1	1,085.00
Light District No. 2	6,578.00
Light District No. 3	4,370.00
Leray Sewer Dist. 3	134,550.00
Leray Sewer Dist. 4	82,637.50
Leray Water 1	42,275.00
Leray Water 4	183,270.00
Unpaid Sewer	4,484.20
Unpaid Water	3,150.45
Pro-Rated Taxes - County	2,005.06
Lorraine	
Fire Protection	50,100.00
Lorraine Light	2,500.00
Pro-Rated Taxes - County	39.50
Lyme	
Fire Protection	157,000.00

Three Mile Bay Light	7,015.00
Unpaid Water	9,565.48
Omitted Taxes - County	332.80

Orleans

Orleans Fire District	368,171.00
Highway Item No. 1	153,000.00
LaFargeville Light	13,287.00
Fishers Landing Light	5,798.00
Omar Light	2,373.00
Fineview Light No. 1	1,475.00
Fineview Light No. 2	1,302.00
Unpaid Sewer	78,085.38
Unpaid Water	16,321.00

Pamelia

Pamelia Sewer Dist. 2	34,155.00
Pamelia Sewer Dist. 3	50,670.40
Pamelia Sewer Dist. 4	10,959.00
Pamelia Sewer Dist. 5	8,149.00
Pamelia Sewer Dist. 8	24,012.00
Unpaid Sewer	1,368.28
Unpaid Water	1,471.01
Pamelia Water Dist. 4	51,355.50
Pamelia Water Dist. 5	111,856.44
Pamelia Water Dist. 6	9,087.00
Pamelia Water Dist. 7	4,893.00
Pamelia Water Dist. 8	6,524.00

Philadelphia

Philadelphia Joint Ambulance	21,500.00
Philadelphia Fire Protection	49,500.00
Unpaid Water	1,039.38

Rodman

Rodman Fire District	33,585.00
Rodman Light	4,632.00
Rodman Water	7,061.00
Unpaid Water	644.96
Pro-Rated Taxes - County	55.20

Rutland

Fire District	253,420.00
Felts Mills Light	6,000.00
Tylerville Light	3,000.00
Rutland Sewer 1	169,602.00

Unpaid Sewer	26,760.77
Unpaid Water	49,229.36
Pro-Rated Taxes - Town	75.08
Pro-Rated Taxes - County	440.27
Theresa	
Fire District	165,590.00
Pro-Rated Taxes - Town	66.91
Pro-Rated Taxes - County	292.39
Watertown	
Watertown Fire District	860,118.00
Watertown Sewer No. 1	17,692.98
Watertown Sewer No. 2	76,014.21
Watertown Sewer No. 3	120,568.98
Watertown Sewer No. 4	138,367.06
Unpaid Sewer	937.56
Unpaid Water	207.90
Watertown Water No. 1	112,516.74
Watertown Water No. 3	22,817.99
Watertown Water No. 4	108,270.97
Watertown Water No. 6	12,357.00
Omitted Taxes - County	142.93
Pro-Rated Taxes - County	1,083.88
Wilna	
Natural Bridge Fire Protection	43,198.00
Carthage/Wilna Fire Protection	626,000.00
Wilna Fire Protection 2	15,000.00
Natural Bridge Light	4,000.00
Herrings Light	4,000.00
Unpaid Water	36,578.93
Natural Bridge Dist 2	16,960.50
Worth	
Fire Protection	8,200.00

Further Resolved, The amounts to be raised by tax for all other purposes as specified in the said several budgets as presented to this Board and which are on file in the Office of the Clerk thereof, shall be assessed and levied and collected from the taxable property in the towns as enumerated below except as otherwise provided by law, namely:

Schedule

Adams 504,536.00

Alexandria	483,480.00
Antwerp	377,400.00
Brownville	550,450.00
Cape Vincent	250,808.00
Champion	974,935.00
Clayton	1,015,712.16
Ellisburg	616,968.00
Henderson	220,477.00
Hounsfield	641,514.00
LeRay	720,855.00
Lorraine	404,050.00
Lyme	214,165.00
Orleans	0.00
Pamelia	0.00
Philadelphia	541,100.00
Rodman	116,320.00
Rutland	458,557.00
Theresa	398,463.00
Watertown	0.00
Wilna	804,337.00
Worth	175,000.00

Further Resolved, That such taxes and assessments when collected shall be paid to the Supervisors of the several towns in the amounts as shown by this Resolution for distribution by them in the manner as provided by law.

Seconded by Legislator: _____

State of New York)
 County of Jefferson) ss.:

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20 ____.

 Clerk of the Board of Legislators

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Levying 2019 Consolidated Health District Taxes

By Legislator: _____

Resolved, That, pursuant to Section 399 of the Public Health Law, there shall be and hereby is assessed and levied upon and collected from the taxable real property of the several consolidated health districts located in the below listed towns the amount set forth opposite each town as follows:

Antwerp	\$ 1,000.00
Cape Vincent	1,000.00
Champion	9,504.89
Clayton	1,955.00
LeRay	600.00
Lyme	2,153.00
Theresa	500.00
Wilna	15,475.11

Seconded by Legislator: _____

State of New York)
County of Jefferson) ss.:

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20____.

Clerk of the Board of Legislators

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Levying Returned Delinquent 2018 School Taxes

By Legislator: _____

Whereas, The Boards of Education of the several school districts in Jefferson County have transmitted to the Jefferson County Treasurer a duly verified and certified statement of the several amounts of returned delinquent 2018 School Taxes.

Now, Therefore, Be It Resolved, That, pursuant to Section 1330 of the Real Property Tax Law, there shall be and hereby is assessed and levied upon and collected from the Real Property of the several Towns as hereinafter listed, upon which the same were originally imposed, the amounts of said returned delinquent 2018 School Taxes, as certified, together with seven percentum thereon in addition, as follows:

Adams	\$	Lorraine	\$
Alexandria		Lyme	
Antwerp		Orleans	
Brownville		Pamelia	
Cape Vincent ...		Philadelphia.....	
Champion		Rodman	
Clayton		Rutland	
Ellisburg		Theresa	
Henderson		Watertown	
Hounsfield		Wilna	
LeRay		Worth	

Seconded by Legislator: _____

State of New York)
 County of Jefferson) ss.:

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20____.

 Clerk of the Board of Legislators

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Levying Returned Delinquent 2018 Village Taxes

By Legislator: _____

Whereas, The Boards of Trustees of the several villages of Jefferson County have transmitted to the Jefferson County Treasurer a duly verified and certified statement of the several amounts of returned delinquent 2018 Village Taxes.

Now, Therefore, Be It Resolved, That, pursuant to Jefferson County Local Law No. 1 of the Year 1978 and Section 1442 of the Real Property Tax Law, there shall be and hereby is assessed and levied upon and collected from the Real Property of the several villages located in the Towns as hereinafter listed, upon which the same were originally imposed, the amounts of said returned delinquent 2018 Village Taxes, as certified, together with seven percentum thereon in addition, as follows:

Adams	\$	Dexter	\$
Alexandria Bay.....		Ellisburg	
Antwerp		Evans Mills	
Black River		Glen Park	
Brownville		Herrings	
Cape Vincent		Mannsville	
Carthage		Philadelphia	
Chaumont		Sackets Harbor	
Clayton		Theresa	
Deferiet		West Carthage	

Seconded by Legislator: _____

State of New York)
) ss.:
 County of Jefferson)

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20 ____.

 Clerk of the Board of Legislators

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Directing the Completion of the Tax Rolls and
the Execution and Delivery of Warrants

By Legislator: _____

Resolved, That, pursuant to Section 900 of the Real Property Tax Law, taxes for the County for fiscal year 2019 be and are hereby levied, and the amount of tax to be paid shall be entered on each assessment roll opposite the assessment of each parcel, and be it further

Resolved, That, pursuant to Section 904 of the Real Property Tax Law, a tax warrant bearing the seal of this Board and signed by the Chairman and Clerk of this Board shall be annexed to each assessment roll, and the completed tax roll shall be delivered to the respective collecting officers prior to December 31, 2018.

Seconded by Legislator: _____

State of New York)
) ss.:
County of Jefferson)

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20____.

Clerk of the Board of Legislators

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Authorizing Accounts Payable Year End Adjustments to 2018 County Budget

By Legislator: _____

Whereas, Provisions of the Federal Single Audit Act and regulations of the State Comptroller require Jefferson County to utilize modified accrual as the basis for governmental fund accounting, and

Whereas, Modified accrual accounting principles require that the County accrue accounts payable so that expenditures are generally reflected in the period for which the goods or services are received, and

Whereas, Application of this principle may result in the over expenditure of certain individual line item applications, particularly in areas where spending is mandated by State or Federal requirements.

Now, Therefore, Be It Resolved, That the Board of Legislators herewith authorizes the County Treasurer to make adjusting entries to provide sufficient appropriations to avoid individual line item deficits upon the accrual of year end accounts payable, provided that such entries do not result in an increase in total appropriations approved by the Board of Legislators for 2018, and be it further

Resolved, That said adjusting entries shall be subject to approval by the Chairman of the Board and the County Administrator, who shall, upon completion of the year end closing, report same to the Finance & Rules Committee and Board of Legislators.

Seconded by Legislator: _____

State of New York)
) ss.:
County of Jefferson)

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20____.

Clerk of the Board of Legislators

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Levying Hudson River-Black River Regulating District Assessments

By Legislator: _____

Whereas, The Board of the Hudson River-Black River Regulating District, pursuant to provisions of the Environmental Conservation Law, has filed a certified statement with the Clerk of the County of Jefferson showing the name of each public corporation or a brief description of each parcel of real estate and the name of the owner, or owners, so far as can be ascertained, and the proportionate amount of the cost of storage reservoirs and the expense of maintenance and operation of such reservoirs to be borne by each parcel of real estate during the year ending June 30, 2019, and

Whereas, Pursuant to Subdivision Six of Section 15-2123 of the Environmental Conservation Law, signed into law on August 8, 1983 "...All moneys required to be collected and not paid directly to the River Regulating District by the thirty-first day of October of the year in which the assessment is levied shall be payable to the County Treasurer as provided under subdivision four of this Section and shall be subject to a service fee of one percent of the total amount assessed which shall be added to the amount to be collected and which shall be in addition to any penalties which may be imposed in the case of failure to pay general taxes within the time prescribed by law, and when collected, such penalties shall be deemed part of the assessment...".

Now, Therefore, Be It Resolved, That, in accordance with the certified statements of annual assessment received from the Regulating District dated October 31, 2018, the sum set after the description of each parcel of real estate in the following list is hereby levied and assessed against said parcel of real estate to wit:

Parcel No. 1-2	Town of Brownville	
Tax Map Parcel #	Hydro Development Group	\$11,869.00
72.75-1-11	1% Fee	118.69
	Total	\$11,987.69

and be it further

Resolved, That the collector of taxes and assessments in each Town or City in which any such parcel of real estate is situated be and is hereby directed and commanded to collect said sum set forth after the description of each such parcel of real estate in the forgoing list, or in case the property is situated in more than one Town, to collect the sum set forth after the name of each Town following said description, in the same manner and by the same procedure as general taxes are collected and to pay the same to the County Treasurer of Jefferson County, and be it further

Resolved, That the Clerk of the Board of Legislators be and is hereby directed to furnish a certified copy of this resolution to the Hudson River-Black River Regulating District.

Seconded by Legislator: _____

State of New York)
County of Jefferson) ss.:

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20____.

Clerk of the Board of Legislators

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Revising Premium Equivalents for Jefferson County
Government Employees Health Benefits Program

By Legislator: _____

Whereas, Coincidental with the commencement of the Jefferson County Government Employees Health Benefits Program, the Jefferson County Board of Supervisors, by Resolution No. 97 of 1988, established premium equivalents to be charged to those individuals or County agencies responsible for funding the cost of their participation in the County's self funded health benefits program, and

Whereas, The County's suggested premium equivalents are based upon projected claims paid during the period January 1, 2019 through December 31, 2019, which have been added to the administrative cost-based premium equivalents.

Now, Therefore, Be It Resolved, That effective January 1, 2019, the monthly premium equivalents to be charged to those retirees or County agencies responsible for funding the cost of their participation in the Jefferson County Government Employees Health Benefits Program shall be \$1,025.13 for individual coverage and \$2,356.93 for family coverage, with the additional categories of \$713.85 for an individual with Medicare coverage and \$1,198.03 for a family with Medicare coverage, and be it further

Resolved, That the Director of Insurance is hereby directed to notify the affected parties of this revision.

Seconded by Legislator: _____

State of New York)
) ss.:
County of Jefferson)

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20 ____.

Clerk of the Board of Legislators

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Appointing County Administrator

By Legislator: _____

Whereas, Pursuant to Local Law No. 10 of 1986, as amended, the position of County Administrator is subject to reappointment by the Board of Legislators; and

Whereas, The current term of the Administrator, Robert F. Hagemann, III will expire December 31, 2018; and

Whereas, The Jefferson County Board of Legislators wishes to reappoint Robert F. Hagemann, III for a successive term.

Now, Therefore, Be It Resolved, That, pursuant to Jefferson County Local Law No. 10 of 1986, as amended, Robert F. Hagemann, III be and is hereby appointed as County Administrator for the County of Jefferson for a two year term of office to expire December 31, 2020, consistent with all applicable resolutions and law and pursuant to the terms currently in place for said position and all other benefits afforded under the Management Personnel Policy Manual; and be it further

Resolved, That the salary of the County Administrator shall be adjusted annually during the term in accordance with the percentage increase awarded in the Management and Management Confidential Compensation Plan.

Seconded by Legislator: _____

State of New York)
) ss.:
County of Jefferson)

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20____.

Clerk of the Board of Legislators

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Approving Appointment of Deputy County Administrator

By Legislator: _____

Resolved, That pursuant to Section 6 of Local Law No. 10 of 1986, upon the recommendation of the County Administrator, Sarah H. Baldwin be and is hereby appointed as Deputy County Administrator for a term consistent with that of the County Administrator, said term to expire on December 31, 2020.

Seconded by Legislator: _____

State of New York)
) ss.:
County of Jefferson)

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20 ____.

Clerk of the Board of Legislators

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Appointing Member to the Regional Fish and Wildlife Management Board

By Legislator: _____

Pursuant to Section 11-0501 of the Environmental Conservation Law, this Board hereby approves the following appointment by the Chairman of the Board of Legislators to the Regional Fish and Wildlife Management Board:

<u>Name</u>	<u>Term to Expire</u>
Linda Sicley, Landowner Representative	12/31/20

Seconded by Legislator: _____

State of New York)
)
County of Jefferson)

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In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20 ____.

Clerk of the Board of Legislators

REGION 6 FWMB
c/o Erik Latremore
NYSDEC
Dulles State Office Building
317 Washington St.
Watertown, NY 13601-3787
(315) 785-6457

**New York State
FISH AND WILDLIFE MANAGEMENT BOARD**



November 16, 2018



Jefferson County Board of Legislators
County Government Building
175 Arsenal Street, 2nd Floor
Watertown, New York 13601-2567

Re: Fish and Wildlife Management Board Appointment

Dear Jefferson County Legislators:

Title 5, § 11-0501 of the NYS Environmental Conservation law establishes a Fish and Wildlife Management Practices Cooperative Program, which includes the commissioning of Regional Fish and Wildlife Management Boards (FWMB).

A provision of the Fish and Wildlife Management Act (FWMA) allows a FWMB member to succeed him/herself for unlimited terms, so that he/she may serve on a Regional FWMB for multiple years.

The term of office of the Jefferson County Landowner Representative for the Region 6 FWMB expires on December 31, 2018. This position has been held by Linda Sicley, who now needs to be reappointed. Please assist us by alerting the Chairman of your County Board of Supervisors the necessity of making this reappointment to the Region 6 FWMB for a Jefferson County Landowner Representative for the next two-year term (1 Jan 2019 – 31 Dec 2020).

Appointments should be made prior to our March 2018 meeting, to allow for FWMB quarterly business. Please forward a copy of the Board's resolution concerning this appointment to the undersigned at the above address. Thank you for your time and assistance in this matter. Don't hesitate to contact Erik Latremore at (315) 785-6457 with any questions you might have.

Sincerely,

Fred Munk
Natural Resource Supervisor
Region 6 NYSDEC

cc: Walt Paul (Region 6 FWMB Chairman)

MEMBERS: Representatives of County Boards of Supervisors/County Legislators, Landowners and Sportsmen

ADVISORY MEMBERS: New York State Department of Environmental Conservation, New York State Department of Agriculture and Markets, New York State Conservation Council, Inc., Farm Bureau of New York, New York State Grange, New York State Forest Practice Board, Isaak Walton League of America; New York State Division, New York State Soil and Water Conservation Committee, New York State College of Environmental Science and Forestry, New York State College of Agriculture and Life Sciences at Cornell University

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Approving Management Compensation Plan for 2019

By Legislator: _____

Whereas, As part of the Administrative Policies and Procedures governing Management and Management Confidential employees adopted by Resolution No. 18 of 1989, as amended, this Board approved a compensation plan which provides for compensation to be paid in accordance with a schedule of grades and steps, and

Whereas, The adopted 2019 County Budget provides funding for compensation increases for management and management confidential employees effective January 1, 2019, and

Whereas, The Board of Legislators wishes to amend the compensation plan to provide for an adjustment of 2% to the general management schedule; management/confidential schedule; part-time court security personnel rates; to adjust increments in accordance with the attached schedule.

Now, Therefore Be It Resolved, That the attached schedules are hereby adopted as the Management and Management Confidential Compensation Plan for Jefferson County effective January 1, 2019.

Seconded by Legislator: _____

State of New York)
) ss.:
County of Jefferson)

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20 ____.

Clerk of the Board of Legislators

2019 ADMINISTRATIVE SCHEDULE							
GRADE	LONG.	LEVEL A	LEVEL B	LEVEL C	LEVEL D	RATE	MAXIMUM
I	4615	92299	95052	97800	100549	103298	120386
II	4217	84338	86853	89362	91874	94383	108454
III	3855	77099	79392	81685	83980	86276	97299
IV	3526	70523	72619	74711	76808	78902	91484
IVPH	4025	80502	82910	85283	87691	90066	104446
V	3338	66768	68680	70605	72585	74562	81601
VI	3076	61514	63269	65023	66779	68535	74805
VI PH	3511	70213	72201	74214	76231	78218	85405
VII	2841	56825	58436	60051	61665	63278	68414
VIII	2630	52603	54093	55581	57067	58557	63139
IX	2439	48774	50147	51517	52890	54262	58349
X	2265	45295	46562	47829	49098	50367	54002
XI	2106	42123	43295	44468	45639	46811	50042
XII	1938	38753	39831	40910	41987	43066	46039

2019 MANAGEMENT CONFIDENTIAL								
SALARY SCHEDULE								
GRADE	LONG	STEP 1	STEP 2	STEP 3	STEP 4	STEP 5	STEP 6	STEP 7
MC1		39221	40604	42297	43898	45646	47429	49286
	1.08	21.55	22.31	23.24	24.12	25.08	26.06	27.08
MC2		34762	35854	37092	38366	39767	41314	42806
	.96	19.10	19.70	20.38	21.08	21.85	22.70	23.52
MC3		33160	34180	35199	36382	37528	38784	40295
	.91	18.22	18.78	19.34	19.99	20.62	21.31	22.14
MC4		31613	32505	33488	34489	35526	36582	37965
	.87	17.37	17.86	18.40	18.95	19.52	20.10	20.86
40 HR WRK WK		36130	37149	38272	39416	40602	41808	43389
MC5		30176	30976	31886	32778	33670	34707	35708
	.83	16.58	17.02	17.52	18.01	18.50	19.07	19.62
40 HR WRK WK		34486	35402	36442	37461	38480	39666	40810

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Amending 2018 County Budget in Relation to Employment & Training Department

By Legislator: _____

Whereas, The Jefferson-Lewis Workforce Development Board has been awarded additional funding through the New York State Department of Labor in the amount of \$50,000 in Trade and Economic Transition National Dislocated Worker Grant (TET-NDWG), and

Whereas, Employment & Training Clients Training account is incurring more expense.

Now, Therefore Be It Resolved, That Jefferson County hereby accepts said grant award for the period October 1, 2018 through September 30, 2020, and be it further

Resolved, That the Chairman of the Board of Legislators is hereby authorized and directed to execute any and all documents as may be required to fulfill the requirements of this grant award, subject to approval of the County Attorney as to form and content, and be it further

Resolved, That the 2018 County Budget is amended as follows:

Increase:

Revenue		
25634000 94616	Fed Aid Job Training	\$50,000

Expense		
25634000 04611	Training on the Job	\$25,000
25634000 046132	Clients Training	25,000

Seconded by Legislator: _____

State of New York)
) ss.:
 County of Jefferson)

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20 ____.

 Clerk of the Board of Legislators

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Amending the 2018 County Budget in Relation to Recycling & Waste Management

By Legislator: _____

Whereas, Recycling & Waste Management is experiencing higher than anticipated tonnage transport, and

Whereas, The 2018 County Budget must be amended to provide for resulting shortfall anticipated through the end of the year in the Recycling & Waste Management Fund account to pay DANC tipping fees, and

Whereas, Funds are available in the revenue account for incoming tipping fees.

Now, Therefore, Be It Resolved, That the 2018 Budget is amended as follows:

Increase:

Revenue		
15910100 92131	Tipping Fees	\$362,000
Expenditure		
15816000 04487	Tipping Fees	\$362,000

Seconded by Legislator: _____

State of New York)
) ss.:
County of Jefferson)

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20____.

Clerk of the Board of Legislators

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Amending Jefferson County Administrative
Policies and Procedures for Audit of Claims

By Legislator: _____

Whereas, Local Law No. 10 of 1986, as amended, provides that the County Administrator shall promulgate such administrative regulations and procedures as may be authorized by the Board of Legislators, and

Whereas, It is the desire of the Board of Legislators to authorize the promulgation of amended administrative policies and procedures for audit of claims, which will replace the audit of claims policies and procedures earlier adopted.

Now, Therefore, Be It Resolved, That the Administrative Policy Section 1.05, Finance: Audit of Claims, is hereby approved and by reference incorporated herein, and its promulgation and implementation by the County Administrator is authorized, effective December 12, 2018, and be it further

Resolved, That the previously approved and promulgated (by Resolution 126 of 1995), Administrative Policy Section 1.05, Finance: Audit of Claims, is hereby rescinded.

Seconded by Legislator: _____

State of New York)
) ss.:
County of Jefferson)

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20____.

Clerk of the Board of Legislators



ADMINISTRATIVE MEMORANDUM POLICIES AND PROCEDURES

County of Jefferson Board of Legislators Office of the County Administrator

Section: FINANCE

Issued: 5/1988

Subsection: 1.05 Audit of Claims

Revised: 5/1995, 12/2018

POLICY:

All claims, accounts or demands against the County shall be subject to an audit consistent with the provisions of this policy and the requirements of law. No claims, account or demand against the County shall be paid unless it is a lawful County charge.

The County Auditor will audit all such claims, accounts, and demands which would otherwise be audited by the Board of ~~Supervisors~~ *Legislators* with the following exceptions:

Expenses of individual members of the Board of ~~Supervisors~~ *Legislators*
Shall be audited by the Board of ~~Supervisors~~ *Legislators*.

A department head of County government shall have the responsibility and accountability to insure all claims, accounts and demands which are County charges are submitted to the County Auditor for review and audit prior to payment by the County Treasurer.

GUIDELINES:

1. A claim is an assertion of a right to receive payment; it may be in the form of a bill, an account or a demand. It is a request for payment of moneys which are due and owing. It is a demand for payment for services rendered and/or materials and supplies received.
2. A claim against the County must be:
 - a. A lawful County charge
 - b. In writing
 - c. Itemized
 - d. Approved by County Officer, Department Head or designee ~~except for utility bills which must be paid within a constrained time frame to avoid large penalties. Such bills will be copied in their entirety to the departments involved.~~
3. ~~Three~~ *Two* types of claim forms will be used to submit a bill to the County Auditor. These include:
 - a. ~~Invoice copy, County of Jefferson (green claim voucher)~~ *Purchase Order (partial or complete)*

- b. ~~Claim voucher (portion of purchase order) Voucher~~
- c. ~~Mileage and Expense Claim voucher~~

These forms, when properly completed and documented, contain sufficient information from which the Audit Department can verify payment should be made.

Other forms utilized by various County departments to generate payment shall be subject to review and approval by the County Auditor and County Treasurer prior to implementation.

- 4. Each claim should contain sufficient information to permit a satisfactory audit by a person who is unfamiliar with the transaction.
- 5. Claims will be subject to pre-audit and approval except for: payroll, indebtedness payments, certain social service payments, retirement, social security *and related payroll taxes*, and payments pursuant to a court order.

PROCEDURE:

- 1. Department heads will establish internal controls within their departments to insure segregation of duties between requisitioning of services and/or supplies, receiving of same, and processing of claims for payment.
- 2. Department heads will notify the ~~County Auditor~~ *Director of Information Technology* in writing if the claims processing function has been delegated to an employee of the department.
- 3. Department heads are responsible for procedural checks to be completed before claims are submitted to the County Auditor. These include:
 - a. Determine that the charges are not duplicate of items already submitted for payment and/or paid. The practice of paying only from an original invoice and not copies of invoices is a way of eliminating duplicate payments.
 - b. Prove the mathematical accuracy of all computations, including the verification of extensions, addition, and the recalculation of any discounts offered.
 - c. Reconcile invoices with purchase orders, contracts, lease agreements to insure compliance on terms, conditions, quantities, and prices. Any exceptions should be noted on the claim form.
 - d. Ensure claim is properly itemized. Sufficient detail and receipts attached to the claim will permit ease of verification by the Audit Department.

- e. ~~Electronic approval by Department head and/or designee appears on the claim form.~~ No rubber stamp approvals unless initialed by the user.
 - f. ~~Ensure account number(s) have been assigned to claim vouchers and correct dollar distribution to each account number totaling amount of claim.~~
 - g.f. Supporting documentation should be attached to claim including:
 - Original invoice (copies should be attached if a valid reason is given why original is not available).
 - Receipt of order, packing slips or other documentation showing employee who received materials and/or services.
 - Remittance slips ~~to insure proper credit upon payment are not necessary if distinctive invoice number available.~~ *Remittances may be forwarded to County Auditor, however, it is Auditor's discretion whether to include with check.*
 - h.g. Claimant's certification has been signed. This requirement will be waived only if an original invoice is attached to the claim.
4. Department heads are responsible for submitting ~~"claim packages"~~ *claims for payment* to the Audit Department *electronically*. Each ~~"claim package"~~ *claim for payment* will consist of:
- The appropriate claim form completed as to itemization, department approval, certification (if required) and correct remittance address.
 - Supporting documentation including original invoice and *detailed* receipts.
 - Receipt of order and packing lists signed and dated by employee receiving material and/or services.
5. Claims packages ~~can~~ *should* be submitted to the County Auditor ~~on a daily basis at any time.~~ *The cut off date for the inclusion of claims to be paid in a particular audit is the Friday before the audit date.* Normally, claims will be paid one to three weeks from the date they are submitted to the Audit Department. *Claims are processed in order received in time allowed to process.*
6. The County Auditor will be responsible for auditing all claims based on the following:
- a. The proposed payment is for a valid and legal purpose.

- b. The obligation was incurred by an authorized County employee.
- c. The material and/or services for which payment is claimed were in fact received and/or rendered.
- d. The obligation does not exceed available appropriation.
- e. The correct account is being expensed.
- f. The claim is in proper form; it is mathematically correct; it meets legal requirements; it does not include any charges for taxes from which the County is exempt; it includes any discounts to which the County is entitled; it does not include charges previously claimed and paid; and it is in agreement with the terms and conditions stated in a purchase order, contract or other written agreements.
- g. Supporting documentation is attached to the claim form.

Claims for payment packages not meeting this criteria will be *rejected and* returned *electronically* to the respective department for appropriate corrective action and resubmission.

- ~~7. The County Auditor will submit all claims to the County Treasurer to generate payment. Claims will be batched by fund and placed in alphabetical order by payee. Each claim will be stamped with the audit date (check date), initialed by the County Auditor and assigned a voucher number by the Audit Department. Claim batches will be totaled to reconcile with the check register to insure all claims submitted were paid.~~

Once claims for payment have been approved by the County Auditor, invoices will be posted by the County Treasurer to the general ledger. The County Auditor will then select checks to be paid and will notify Information Technology Department for the processing of checks or electronic transfers of payment. Total claims to be paid will be verified between the County Treasurer, County Auditor and Information Technology Department.

- ~~8. The County Treasurer is responsible for the preparation of checks based on the information provided in a claim package. Any deviations from the information, should be so noted and returned to the County Auditor for corrective action.~~
- 9.8. The County Treasurer will be responsible for the distribution and mailing of all checks. ~~To maintain internal controls a check register shall be provided the County Auditor for reconciliation and certification prior to issuance of payment.~~ Returned checks shall be the responsibility of the County Treasurer for appropriate corrective action.
- 9. *Claims for payment are stored electronically within the Munis System. At this time, it*

appears that records will be retained permanently.

~~10. The Clerk of the Board shall be the custodian of all paid claims vouchers. Claims vouchers shall be filed by voucher number for each fund. Claim vouchers shall be retained for a period of 6 years.~~

110. Instances of failure to comply with this policy and guidelines as identified by the County Auditor or County Treasurer shall be reported to the County Administrator. The County Administrator shall keep the Board Chairman and Chairman of the *appropriate* Jurisdictional Committee apprised of non-compliance problems and initiate ~~appropriate~~ corrective action.

1211. Any questions relative to the intent or clarification of the policy and guidelines contained herein shall be subject to the determination of the Finance & Rules Committee or the Board of ~~Supervisors~~ *Legislators* if determined to be necessary and appropriate.

REFERENCE:

Jefferson County *Board of Supervisors* Resolution No. 131 of 1970

County Law - Sections 369, 475, 600

Social Services Law - Section 86

Jefferson County *Board of Legislators* Resolutions No. 136 of 1988, 126 of 1995, *of 2018*

FORMS:

Invoice Copy, County of Jefferson

Claim Voucher (portion of purchase order)

Mileage & Expense Claims Voucher

ISSUED: May 3, 1988

REVISED: May 2, 1995, *December 11, 2018*

Robert F. Hagemann, III

County Administrator

JEFFERSON COUNTY BOARD OF LEGISLATORS

Resolution No. _____

Amending Jefferson County Administrative
Policies and Procedures for Chart of Accounts

By Legislator: _____

Whereas, Local Law No. 10 of 1986, as amended, provides that the County Administrator shall promulgate such administrative regulations and procedures as may be authorized by the Board of Legislators, and

Whereas, It is the desire of the Board of Legislators to authorize the promulgation of amended administrative policies and procedures for the chart of accounts, which will replace the chart of accounts policies and procedures earlier adopted.

Now, Therefore, Be It Resolved, That the Administrative Policy Section 1.06, Finance: Chart of Accounts, is hereby approved and by reference incorporated herein, and its promulgation and implementation by the County Administrator is authorized, effective December 12, 2018, and be it further

Resolved, That the previously approved and promulgated (by Resolution 296 of 1988), Administrative Policy Section 1.06, Finance: Chart of Accounts, is hereby rescinded.

Seconded by Legislator: _____

State of New York)
) ss.:
County of Jefferson)

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20 ____.

Clerk of the Board of Legislators



ADMINISTRATIVE MEMORANDUM POLICIES AND PROCEDURES

County of Jefferson Board of Legislators Office of the County Administrator

Section: FINANCE

Issued: 12/1988

Subsection: 1.06 Chart of Accounts

Revised: 12/2018

POLICY:

There shall be prepared annually a Chart of Accounts as part of the budget preparation process.

The Chart of Accounts shall provide for a standardization of definitions of ~~expense~~ *expenditure* categories and a standardized system of accounting codes.

The Budget Officer shall annually submit the Chart of Accounts to the ~~Ways and Means~~ *Finance & Rules* Committee of the Board of ~~Supervisors~~ *Legislators* as an element of the budget preparation.

The Budget Officer shall maintain and revise the chart of Accounts as required in cooperation with the County Treasurer and generally accepted accounting practices.

The Chart of Accounts for the fiscal year will be issued following the adoption of the County Budget.

GUIDELINES:

1. The Chart of Accounts shall standardize the appropriation accounts for the following purposes:
 - A. Establishing consistent line item identification in the budget.
 - B. As a guideline in the purchase of goods and services.
 - C. As a standard for audit of claims.
 - D. For the basis of recording of expenditures.
 - E. To generate financial reports.

2. ~~The appropriation accounts shall be identified by an eight digit number, preceded by a fund code. Each account number shall be subdivided by a functional unit, an object number and a sub object number. The appropriations accounts will be identified by an eight digit number known as an organizational code along with a five or six digit number known as an object code.~~

3. ~~The functional unit organizational code will classify expenditures for a specific department an/or division of an entity will identify the originator of the expenditure in the following manner. The first two digits refer to the fund, the second four digits identify the~~

specific department or sub department and the final two digits can further identify the account if deemed necessary. For example, the organizational number 01132500 represents a general fund account (01), the second four digits represent the Treasurer's Department (1325) and the final two digits were not needed for proper identification of an expenditure (00).

4. The object number code will classify the object of expenditure for the functional organizational unit. ~~The first numeric digit to the right of the decimal will identify the object of expense.~~ Expenditures are identified by the first two digits as follows:

- 01 Personal Services - wages, salaries, overtime, shift pay
- 02 Equipment & Capital - over \$5,000 in value, useful life of over two years, and not of a consumable nature
- 04 Contractual Expenses - consumable materials and/or services
- 06 Debt Principal Payments
- 07 Debt Interest Payment
- 08 Employee Benefit Expenditures
- 09 Interfund Transfers

The subsequent three digits (or four, if needed) classify with greater detail the object of expenditure.

5. ~~The sub object number shall classify with greater detail the object of expense. The second, third and fourth numeral to the right of the decimal will identify the sub object of expense.~~
65. Each category of equipment will be itemized in the departmental budget request narratives as to descriptions, quantity and cost. Totals will be used to budget and account for spending when items are valued at \$1,000 5,000 or less. Items over \$1,000 5,000 will be listed separately in budget accounts.

REFERENCE:

Jefferson County Board of Supervisors Resolution No. 296 of 1988
Adoption of 1989 County Budget
Jefferson County Board of Legislators Resolution No. of 2018

ISSUED: December 7, 1988

REVISED: December 11, 2018

Robert F. Hagemann, III
County Administrator

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Amending Jefferson County Administrative Policies and Procedures for
Collection, Handling and Disbursement of Departmental Funds

By Legislator: _____

Whereas, Local Law No. 10 of 1986, as amended, provides that the County Administrator shall promulgate such administrative regulations and procedures as may be authorized by the Board of Legislators, and

Whereas, It is the desire of the Board of Legislators to authorize the promulgation of amended administrative policies and procedures for the collection, handling and disbursement of departmental funds, which will replace the collection, handling and disbursement of departmental funds policies and procedures earlier adopted.

Now, Therefore, Be It Resolved, That the Administrative Policy Section 1.08, Finance: Collection, Handling and Disbursement of Departmental Funds, is hereby approved and by reference incorporated herein, and its promulgation and implementation by the County Administrator is authorized, effective December 12, 2018, and be it further

Resolved, That the previously approved and promulgated (by Resolution 350 of 1991), Administrative Policy Section 1.08, Finance: Collection, Handling and Disbursement of Departmental Funds, is hereby rescinded.

Seconded by Legislator: _____

State of New York)
) ss.:
County of Jefferson)

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20 ____.

Clerk of the Board of Legislators

funds, in which case invoices and bills shall instruct that checks be made payable to the head of the collecting department by title or the department.

The County Attorney's Office shall provide legal assistance to a department as necessary to enforce collection of delinquent payment of bills and invoices issued by a department.

The County Treasurer shall be notified at the close of each fiscal year in writing as to the amount of and status of invoices or bills issued and outstanding. The County Treasurer may require that such information be provided on a more frequent basis when appropriate for accounting purposes.

2. Fees and Payments Collected and Held on Behalf of Others

In cases where funds collected in the form of fees or payments are to be held by department on behalf of another government agency or private concern pursuant to the provisions of State or Federal statutes or regulations or pursuant to a court order, which funds shall be collected, handled, accounted for and disbursed in accordance with the requirements of such statutes, regulations or court order.

3. Form of Payment

Department heads shall accept as payment of funds owed to the County as provided in Section 1, either cash, check, or other warrant except as provided in Section 7 herein. Unless a department has been authorized to establish a departmental bank account pursuant to Section 10 herein, all checks and warrants which provide for payment of funds owed to the County shall be made payable to "Jefferson County Treasurer." In cases where a department bank account has been established pursuant to said Section 10, all checks and warrants shall be made payable to the department head of the collecting department by title or the department.

4. Receipts to be Provided, Restrictive Endorsement

Departments collecting funds on behalf of the County or another government agency or holding funds in custody for a private concern shall provide written or mechanically generated receipts for all fees collected or monies otherwise received when such fees or monies are in the form of cash or when requested by the paying party. Written receipts shall be preprinted and numbered and shall be issued in numerical order. Copies of all receipts issued shall be kept on file in the office of the collecting department.

All checks or warrants received shall be restrictively endorsed immediately upon receipt by the collecting department. In cases where funds are received in the form of a check or warrant by a department which has not been authorized to establish a checking account for deposit of such funds, such check or warrant shall be restrictively endorsed by the collecting department as follows: "For Deposit Only, Jefferson County Treasurer." In cases where funds are received in the form of a check or warrant by a department which has been authorized to establish a bank account for the

deposit of such funds, such check or warrant shall be restrictively endorsed as follows: "For Deposit Only _____" (Name of Collecting Department.)

5. Handling and Accounting for Funds Collected

Departments collecting or receiving monies on behalf of the County, or otherwise collecting funds in accordance with Section 3 above shall maintain a system of recordkeeping and internal controls which shall fully account for funds received and shall provide a system to properly secure such funds until released from the custody of the Department.

6. Payment and Deposit of County Funds Collected

A. Daily Payment of County Funds Collected to County Treasurer

Except as provided in Section 6.B below, County funds in the form of fees collected or payments otherwise received shall be paid over to the County Treasurer on a daily basis.

B. Temporary Holding and Deposit of County Funds Collected

Only in cases where daily delivery or payment to the Treasurer of County funds collected is not practical (as determined by the Department Head with the written approval of the County Treasurer) or is prohibited by law or regulation are County funds collected to be held in custody for more than a day by a department. In the event that a department has been authorized to establish a departmental bank account pursuant to Section 10 of these regulations and procedures the department shall temporarily deposit funds collected in such account on a daily basis, provided, however that the County Treasurer may establish a reasonable threshold as to the amount of funds collected in a given day for which a daily deposit would not be required.

C. Payment Procedure

In all cases, all County funds collected during a given month shall be paid over to the County Treasurer by the collecting department prior to the tenth day of the succeeding month. Each time monies are paid over they shall be accompanied by a statement, on a form prescribed by the County Treasurer, signed by the appropriate collecting Department Head or their designee identifying the general source of the funds, identifying the period of time during which the funds were collected and certifying that the amount of funds turned over represent all such funds collected during the specified time period. All checks or warrants paying County funds to the County Treasurer from a checking account established pursuant to Section 10 of this policy shall be payable to "Jefferson County Treasurer." Upon receiving County

funds from a Department Head the County Treasurer shall provide an appropriate receipt ~~therefore~~ *thereof*.

7. Checks Returned for Insufficient Fund

Checks which comprise County funds paid over to a department which are returned for insufficient funds shall be subject to a service charge as provided for in Resolution No. 335 of 1989 as same may be amended from time to time. In cases where a party has previously tendered payment by check or warrant which has been returned for insufficient funds, the department may require that future payments from such party shall be made in cash or by ~~certified~~ *cashier's* check.

8. Refunds of County Fees and Payments Erroneously Collected

Refunds of fees or monies erroneously collected on behalf of the County and paid over to the County Treasurer shall be made by the County Treasurer payable to the party from whom funds were originally received by the department upon receipt of a statement from the Department Head attesting to the validity of such refund. In the event that monies erroneously collected on behalf of the County are in the custody of the collecting department and the said department has a departmental checking account, such Department Head shall issue a refund subject to the written approval of the County Treasurer.

9. Departmental Petty Cash Funds

A. General Requirement

Petty cash funds established by the Board of ~~Supervisors~~ *Legislators* may be used for the purposes specified in the resolution establishing the fund. Department Heads having a petty cash fund within their department shall be cashier of such fund but may designate an employee as cashier by filing a written designation in the office of the County Treasurer.

B. Documentation and Procedures

Numbered preprinted petty cash slips shall be generated by the cashier and signed by the recipient for each disbursement from a petty cash fund. Each slip shall be completed in ink and shall state in numbers and words the amount of funds being disbursed. All disbursements from a petty cash fund shall be subject to submission of appropriate receipts or statements which fully document expenses incurred. Reconciliation of each petty cash fund shall be accomplished at least once per month or each time replenishment of the fund is requested. ~~on forms provided by the County Treasurer~~. A request to replenish a petty cash fund shall be subject to the approval of the County Auditor in accordance with the Auditing Policy and Procedures adopted by Resolution No. 136 of 1988 as same may be amended from time to time.

C. Petty Cash Advances

Advances may be made from a petty cash fund subject to a timely reconciliation after the actual expense is determined and documented.

D. Auditing of Petty Cash Funds

The County Treasurer shall have the authority to audit any petty cash fund at any time, provided, however, that a petty cash fund established for the purposes of conducting criminal investigation activities shall be audited in a manner consistent with that outlined by the New York State Comptroller.

E. Other

The County Treasurer, subject to approval of the County Administrator, may issue guidelines, not inconsistent with this policy, which provide further direction and guidance in the administration of petty cash funds.

10. Establishment and Maintenance of Bank Accounts

Unless specifically required by law, regulation or court order, establishment of bank accounts by departments and officers shall be subject to approval of the County Treasurer. Every effort shall be made to minimize the number of bank accounts established. For every bank account currently in existence, or hereafter established, for deposit of funds within the custody of a department, whether such funds shall be the property of the County or another government or private concern, there shall be on file in the County Treasurer's Office a statement signed by the custodial Department Head and the County Treasurer which outlines the need for the account and the purpose or purposes for which it exists or was established. Such statement shall also identify the authorized signatories for the given account or those authorized to otherwise withdraw funds from the account. Departments shall update the statement on file with the Treasurer at such time as there is a significant change in information relating to the account.

Whenever possible and economically beneficial bank accounts established pursuant to this Section shall be interest bearing accounts. In evaluating whether to open an interest bearing account the department shall take into consideration projected interest earnings as well as service fees. All bank accounts established pursuant to this Section shall be in a commercial bank within ~~the County~~ *New York State*. All funds deposited in a departmental bank account shall be fully secured by insurance of the Federal Deposit Insurance Corporation or obligations of New York State, obligations of the United States, obligations of federal agencies the principle and interest of which are guaranteed by the United States, obligations of any municipal corporation, school district or district corporation of the State of New York, obligations of a public authority or public housing authority of the State of New York.

Once each month or as frequently as may be agreed to by the County Treasurer and the Department Head, each Department Head shall provide the County Treasurer with a copy of the bank statement for all bank accounts within his custody, a reconciliation of the account and a statement in a form prescribed by the County Treasurer generally describing to what extent the funds are the property of the County or are held in a fiduciary capacity for another government or private concern. The County Treasurer may periodically require that cancelled checks be produced by a department in support of bank statements and reconciliation forms.

Departments authorized to establish a bank account pursuant to this Section shall, whenever possible and practical, require two signatures on all checks disbursing funds from a checking account.

All disbursements from checking accounts established pursuant to this Section which are not made payable to "Jefferson County Treasurer" and all withdrawals from any other departmental bank account shall be supported by appropriate documentation which shall be kept on file in the department.

11. Audit of Departmental Accounts and Records

All records and accounts in the custody of a Department Head which relate to funds collected on behalf of the County shall be subject to audit at any time by the County Treasurer or County Auditor. The County Treasurer and County Auditor shall report to the County Administrator any findings of non-compliance with these regulations and procedures. The County Administrator shall keep the Chairman of the Board of ~~Supervisors~~ *Legislators* and the ~~Ways and Means Finance & Rules~~ *Finance & Rules* Committee of the Board informed of any incidents of non-compliance and shall initiate appropriate corrective action.

12. Clarification of Policy

Any questions relative to the intent of this policy, regulations and procedures or any request for clarification of same shall be subject to a determination of the ~~Ways and Means Finance & Rules~~ *Finance & Rules* Committee or as such Committee deems necessary and appropriate, the Board of ~~Supervisors~~ *Legislators*.

REFERENCE:

Jefferson County Board of Supervisors Resolution No. 350 of 1991
Jefferson County Board of Legislators Resolution No. of 2018

EFFECTIVE: January 1, 1992

ISSUED: December 19, 1991

REVISED: December 11, 2018

Robert F. Hagemann, III
County Administrator

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Amending Jefferson County Administrative
Policies and Procedures for Capitalization

By Legislator: _____

Whereas, Local Law No. 10 of 1986, as amended, provides that the County Administrator shall promulgate such administrative regulations and procedures as may be authorized by the Board of Legislators, and

Whereas, It is the desire of the Board of Legislators to authorize the promulgation of amended administrative policies and procedures for capitalization, which will replace the capitalization policies and procedures earlier adopted and will remove duplication with Fixed Asset Control policy.

Now, Therefore, Be It Resolved, That the Administrative Policy Section 1.10A, Finance: Capitalization, is hereby approved and by reference incorporated herein, and its promulgation and implementation by the County Administrator is authorized, effective December 12, 2018, and be it further

Resolved, That the previously approved and promulgated (by Resolution 185 of 2003), Administrative Policy Section 1.10A, Finance: Capitalization, is hereby rescinded.

Seconded by Legislator: _____

State of New York)
) ss.:
County of Jefferson)

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20____.

Clerk of the Board of Legislators

Note 1: Not depreciated. (Not exhaustible)

Note 2: Depreciation is not required for works of art and historical treasures that are inexhaustible. If collection or item is exhaustible, then depreciate over estimated useful life

Note 3: Depreciation will not be recorded on Construction in Progress. Upon completion, the asset will be recorded in appropriate asset classification and depreciation will begin in accordance with the threshold. *Threshold should be based on the anticipated completion of the project.*

Aggregate Purchases and Materiality:

Although no individual item valued at less than \$5,000.00 would meet the capitalization threshold, consideration must also be given to aggregate acquisitions for large quantities of like units because of materiality. Therefore, an aggregate amount of like units that total \$250,000.00 or more should be given special consideration with respect to capitalization. Example: A department purchases 1,000 units at \$250.00 per unit for a total aggregate amount of \$250,000.00

Leased Equipment:

Equipment should be capitalized if the lease agreement meets any one of the criteria itemized in the Fixed Asset Control Policy 1.03. Leases that do not meet any of the stated requirements of recognition as a fixed asset should be recorded as an operating lease and reported in the notes of the financial statements.

Capitalization Basis:

Capital Assets should be recorded at historical costs. For guidance in determining the cost of an asset, refer to the County's Fixed Asset Control Policy 1.03.

Depreciating Capital Assets:

In accordance with this policy, assets shall be depreciated over their useful lives using straight line depreciation and applying the half year convention. Straight line depreciation is calculated by dividing the asset's depreciable basis by the number of years in its life. An asset's depreciable basis is its historical cost less any salvage value. In the year of acquisition, depreciation would be ½ of the amount calculated above. In the year of disposition, another ½ year's depreciation would be allocated to the asset. Once the full depreciable basis of the asset is depreciated, no further depreciation will be allocated to that asset.

Each year's depreciation will be added to the total amount allocated to that asset in prior years to establish the accumulated depreciation which will be posted to the accounting general ledger for the entity-wide financial statements.

Salvage Value:

Salvage value is the estimated fair value of a capital asset or infrastructure remaining at the end of its useful life. Salvage value must be established before depreciation can be calculated. The use of historic sales information becomes a valuable method for determining estimated salvage values. Salvage values should be taken into consideration to determine gain or loss from the disposition of an asset. This is true even when the asset's accumulated depreciation is equal to its depreciable basis as the salvage value will never be depreciated.

Sale of Capital Assets:

When an asset is disposed of, a gain or loss must be recognized when:

- Cash is exchanged and the amount paid does not equal the net book value of the asset.
- Cash is not exchanged and the asset is *not* fully depreciated or has a salvage value.

A gain or loss is not reported when:

- Cash exchanged equals the net book value and the asset does not have a salvage value.
- Cash is not exchanged and the asset *is* fully depreciated *and* has *no* salvage value.

Computation of Gain and Loss from Sale of Assets

To compute a gain or loss, proceeds received must be subtracted from the asset's net book value.

Example:	Historical cost	\$11,000	Proceeds from sale	\$2,000
	Less accumulated depreciation	(\$ 7,000)	Less net book value	(\$4,000)
	Net Book value	\$ 4,000	Gain or (Loss)	<u>(\$2,000)</u>

Capital Asset Classes - *Definitions and examples of the various categories can be found in 1.03 Fixed Asset Control Policy. Assets, if exhaustible, are depreciated based on their useful life using established guidelines on page 1. If it is determined that the useful life is less than the established guidelines, the lesser time period should be used. In no instances should be useful life be established for periods in excess of the guidelines.*

Land

- ~~For definition and examples see Fixed Asset policy:~~
- ~~Depreciation Methodology: Land is inexhaustible and is not depreciated.~~
- ~~Capitalization Threshold: \$5,000.00~~

Land Improvements

- ~~For definition and examples see Fixed Asset policy:~~
- ~~Depreciation Methodology: Land improvements that are inexhaustible assets are not depreciated. Exhaustible land improvements are depreciated on a straight line basis over their estimated useful life.~~
- ~~Capitalization Threshold: \$5,000.00~~

Buildings

- ~~For definition and examples see Fixed Asset policy:~~
- ~~Depreciation Methodology: Buildings are depreciated on a straight line basis over their estimated useful life.~~
- ~~Capitalization Threshold: \$25,000.00~~

Building Improvements

- ~~For definition and examples see Fixed Asset policy:~~
- ~~**Depreciation Methodology:** Building improvements are depreciated on a straight line basis over their estimated useful life.~~
- ~~**Capitalization Threshold:** \$5,000.00~~

Machinery and Equipment

- ~~For definition and examples see Fixed Asset policy~~
- ~~**Depreciation Methodology:** Machinery and equipment are depreciated on a straight line basis over their estimated useful life.~~
- ~~**Capitalization Threshold:** \$5,000.00~~

Infrastructure (Capitalized for financial reporting in compliance with GASB)

- ~~Long-lived capital assets normally are stationary in nature and can be preserved for a significantly greater number of years than most capital assets. Infrastructure assets are often linear and continuous in nature.~~

Infrastructure Improvements

- ~~Infrastructure improvements are capital events that materially extend the useful life or increase the value of the infrastructure, or both. Infrastructure improvements should be capitalized as a betterment and recorded as an addition of value to the infrastructure if the improvement or addition of value is at the capitalization threshold or increases the life of value of the asset.~~

Jointly Funded Infrastructure

- ~~Infrastructures paid for jointly by multiple governmental entities should be capitalized by the entity responsible for future maintenance.~~

Maintenance Costs

- ~~Maintenance costs are recurring costs that allow an asset to continue to be used during its originally established useful life. Maintenance costs are expensed in the period incurred.~~

Preservation Costs

- ~~Preservation Costs are generally considered to be those outlays that extend the useful life of an asset beyond its original estimated useful life, but do not increase the capacity or efficiency of the asset. Preservation costs should be capitalized under the depreciation approach.~~

Additions and Improvements

- ~~Additions and improvements are those capital outlays that generally increase the capacity or efficiency of the asset. A change in capacity increases the level of service provided by an~~

asset. For example, additional lanes can be added to a highway or the weight capacity of a bridge could be increased. A change in efficiency maintains the same service level but at a reduced cost. The cost of additions and improvements should be capitalized.

Infrastructure Classifications

- Roads
- Bridges (included culverts)
- Traffic Control Systems
- Water and Sewer System

Depreciation Methodology A composite method of depreciation will be applied to each "system" of infrastructure. Initially, a depreciation rate for the composite is determined based on the average cost of the system. Each year any additions to the system will increase the basis while any retirements will decrease the basis. The determined rate will apply to the adjusted basis to determine the year's depreciation.

Capitalization Threshold \$25,000.00

Examples of Expenditures to be Capitalized as Infrastructure

- Highway and rest areas
- Roads, streets, curbs, gutters, sidewalks, fire hydrants
- Bridges, culverts, trestles
- Dams, drainage facilities
- Fiber optic and telephone distribution systems (between buildings).

Improvements other than land or buildings

- For definition and examples see Fixed Asset policy
- **Depreciation Methodology:** Improvements other than land or buildings, ie: equipment upgrades or improvements are depreciated on the straight line basis over their estimated useful life.
- **Capitalization Threshold:** \$5,000.00

Works of Art and Historical Treasures

- For definition and examples see Fixed Asset policy
- **Depreciation Methodology:** Inexhaustible items are not depreciated. Exhaustible items are depreciated on the straight line basis over their estimated useful life.
- **Capitalization Threshold:** \$5,000.00

Construction Work in Progress

- For definition and examples see Fixed Asset policy

- ~~**Depreciation Methodology:** Depreciation is not applicable while assets are accounted for as Construction in Progress. Upon asset completion and placement into service, the value of such asset is removed from Construction in Progress. Straight line depreciation begins based upon the life of the appropriate asset category. See page 2.~~
- ~~**Capitalization Threshold:** Construction in Progress assets should be capitalized to their appropriate capital asset category (see page 2) upon the earlier occurrence, substantial completion of contract documents, occupancy, or when the asset is placed into service.~~

REFERENCES:

Fixed Asset Policy 1.03 and 1.04
GASB Statements Nos. 33, 34 and subsequent updates
Jefferson County Board of Legislators Resolution No. 185 of 2003, *of 2018*

ISSUED: September, 2003

REVISED: December 11, 2018

Robert F. Hagemann, III
County Administrator

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Amending Jefferson County Administrative Policies
and Procedures for Purchasing Policy and Control and Quotations

By Legislator: _____

Whereas, Local Law No. 10 of 1986, as amended, provides that the County Administrator shall promulgate such administrative regulations and procedures as may be authorized by the Board of Legislators, and

Whereas, Pursuant to Resolutions 353 of 1988, 338 of 1991, and 105 of 2011 Jefferson County approved and subsequently amended administrative policy and procedures pertaining to Purchasing Policy and Control, and

Whereas, Pursuant to Resolution 339 of 1991 and 105 of 2011, Jefferson County approved administrative policy and procedures pertaining to Purchasing Quotations, and

Whereas, It is the desire of the Board of Legislators to authorize the amendment of said policy and procedures to reflect changes in State statute, and to conform with Federal Uniform Guidance.

Now, Therefore, Be It Resolved, That the Administrative Policy Sections 4.01 and 4.02, Purchasing Policy and Control and Purchasing Quotations, as amended, is hereby approved and by reference is incorporated herein, and its promulgation and implementation by the County Administrator is authorized, effective December 12, 2018.

Seconded by Legislator: _____

State of New York)
) ss.:
County of Jefferson)

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20____.

Clerk of the Board of Legislators



ADMINISTRATIVE MEMORANDUM POLICIES AND PROCEDURES

County of Jefferson

Board of Legislators

Office of the County Administrator

Section: PURCHASING

Issued: 12/1991

Subsection: 4.01 Policy and Control

Revised: 6/2011, 12/2018

1. The County's Purchasing Agent shall be responsible for the development and administration of a centralized and standardized purchasing system. *The Purchasing function is delegated to the Purchasing Agent and the two Buyers in the Purchasing Department.*
2. The purchasing policies and procedures shall be in accordance with all applicable state and local laws and regulations.
3. The Purchasing Department shall procure materials, equipment, supplies, and services as required, at the best possible prices, from responsible suppliers and providers and maintain appropriate supporting documentation and records.
4. The purchase of materials, equipment and supplies involving an estimated annual expenditure of \$20,000 or more and public works contracts involving an estimated annual expenditure of \$35,000 or more shall be awarded only after public advertising, and the solicitation of formal bids in compliance with General Municipal Law, Section 103.
5. The Purchasing Department shall be responsible for issuing Requests for Proposals once a determination is made that an RFP rather than a formal competitive bid is appropriate. The RFP shall include specific language that identifies the method of award.
6. *Upon request, the Purchasing Department will work with County Departments to ~~review~~ develop Professional Service Contracts. ~~on an annual basis and will identify contracts where the solicitation of formal Requests for Proposals would be appropriate.~~ Such RFP's will be developed by the individual Department and Purchasing and issued through the Purchasing Department. All other Professional Service Contracts will be documented by the individual Department. ~~and an annual report forwarded to the Purchasing Department.~~*
7. The Purchasing Department shall be responsible for all required public advertising and competitive bidding; shall be responsible for all bid solicitations and openings; shall secure and document the recommendations from the appropriate official for awarding bid contracts and shall award contracts within the annual appropriations authorized by the Board of Legislators.
8. Equal Opportunity shall be provided to *ensure full and open competition* for all responsible suppliers to do business with the County. The Purchasing Department may solicit bids or quotations from any responsible vendor and may develop a list(s) of suppliers that may be used for the procurement of specific goods and services. Any responsible supplier may be included on the list upon request.
9. *Vendors who are included on the NYS Department of Labor List of Debarred Contractors are not eligible to provide quotes or services to the County. The County does not provide a preference to any bidder who, after meeting all of the requirements of a bid, would not otherwise be entitled to a contract award as the lowest responsible bidder.*
10. When formal bidding procedures are not required by law, quotations shall be solicited and appropriately documented.
11. Purchases may be made through available state contracts of the NYS Office of General Services, *GSA*, or in accordance with Sub. 3 of GML 103 which allows the purchases of materials, equipment or supplies, or the contract for services, other than services subject to Article ~~eight~~ or nine of the Labor Law, through any ~~County~~ municipality within New York State, whenever such purchases are in the best interest of the County.
 - a. *Also, in lieu of obtaining quotations or issuing formal bids for the purchase of commodities or services not subject to*

Article 9 of the New York State Labor Law, the Purchasing Department is authorized to make such purchases using established national and regional cooperative contracts.

- b. *In Accordance with GML 103(6), surplus and second hand supplies, materials or equipment may be purchased without competitive bidding from the Federal Government, State of New York, or from any other political subdivision, district, or public benefit corporation.*

Although a Department may request a purchase be made using a particular contract source, the decision as to the appropriate contract to be used will be that of the Purchasing Department who will appropriately document the reason for the determination.

12. Jefferson County will allow all other municipalities within New York State to “piggyback” on the contracts of Jefferson County in accordance with GML 103.
13. Contractual agreements for the leasing and/or lease/purchase of equipment shall be awarded by the Purchasing Department, in conformance with the bidding requirements of GML 103 or solicitation of quotations, whichever is applicable, within the appropriations authorized by the Board of Legislators.
14. *Working with the Director of Insurance, the County shall issue a competitive solicitation for the purchase of insurance coverage as required.*
15. Supplies used by county departments shall be uniform whenever consistent with operational needs and in the interest of efficiency and economy.
16. Control involves not only compliance with required purchasing policy, but also affects the paperwork necessary. There are certain expenditures for which the processing of a purchase order may be unnecessary. The following expenses may be approved without purchase orders:
 - a) Employee expenses
 - b) Reimbursement of petty cash funds
 - c) Utility bills
 - d) Legal notices
 - e) Postage
 - f) Medical examinations and veterinarian fees
 - g) Interdepartmental charges
 - h) Intergovernmental charges
17. No official or employee shall be interested financially in any contract entered into by the County. All officials and employees shall comply with the provisions of the County’s code of ethics, *and Procurement Conflict of Interest policy.*
18. The Purchasing Department shall make available to other municipalities within the County the opportunity to participate, whenever practicable, in the County’s contracts or competitive bids.
19. In the case of a public emergency arising out of an accident or other unforeseen occurrence or condition whereby circumstances affecting public buildings, public property or the life, health or safety or property of the inhabitants of the County requires immediate action which cannot await competitive bidding, public works contracts or purchase contracts may be authorized by the Purchasing Department.
20. In cases where a reasonably exhaustive and documented search discloses that a good or service is available only from a single vendor or in cases where there is common knowledge of the existence of a monopolistic situation for a particular good or service being sought, that good or service may be purchased from a single identified vendor or supplier without competitive bidding or solicitation of quotations. The Board of Legislators may also approve the standardization of a particular product based upon the recommendation of the Purchasing Department.
21. *All purchases made using state or federal funding must be completed and monitored according to the Uniform Administrative Requirement Cost Principles, and Audit Requirements for Federal Award (2CFR 200). Reference Appendix A.*
22. Instances of failure to comply with this policy as identified by the County Auditor shall be reported to the County Administrator. The County Administrator shall keep the Board Chairman and the jurisdictional committee apprised of non-compliance and initiate corrective action. Any questions relative to the intent or clarification of the policy contained herein shall be subject to a determination of the Board of Legislators if determined to be necessary or appropriate.

GUIDELINES:

Purchasing is a term used to describe the activities of obtaining materials, equipment and supplies of the right quality, from a qualified source at a competitive price.

The responsibility and authority for purchasing and all of the accompanying functions have been assigned to the Purchasing Department, under the direction of the Purchasing Agent.

The following definitions apply to the purchasing system and policy:

1. "Competitive Bid" shall mean a formal written statement by a vendor setting forth their terms under which the vendor will furnish supplies or services. Competitive bid requirements and limits are established by state statute.
2. "Purchase Order" shall mean a formal notice to a vendor to furnish the supplies or services described in detail thereon.
3. "Quotation" shall mean an informal notice (either oral or written) by a vendor setting forth the terms under which he will furnish supplies or services.
4. "Request" shall mean a request to the Purchasing Agent for one or more items or services necessary to carry on or improve a particular function.
5. "Requestor" shall mean the Department head, or his authorized subordinate, initiating a request for goods or services.
6. "Specifications" shall mean a written description of needed supplies, equipment or services setting forth in a clear and concise manner the characteristics of the items and/or services to be purchased and the circumstances under which the purchase will be made.
7. "Vendor" shall mean a supplier of goods or services.

REFERENCES:

1. County Law: Sections 362 (3), 408-a, 625
2. General Municipal Law: Sections 103, 103-d, 104, 104b, 105, 106
3. Jefferson County Board of Supervisors Resolution No. 353 of 1988 and No. 338 of 1991
4. *Jefferson County Board of Legislators Resolution No. 105 of 2011 and of 2018*

ISSUED: December 13, 1988

REVISED: December 19, 1991; June 7, 2011; *December 11, 2018*

Robert F. Hagemann III
County Administrator

APPENDIX A

FEDERAL PURCHASING REGULATIONS

Any purchases to be made using State or Federal funding must be completed and monitored according to the Uniform Administrative Requirement, Cost Principles, and Audit Requirements for Federal Award (2 C.F.R. 200).

A link to the CFR can be found on the Jefferson County website.

All Federal Grant usage within Jefferson County is subject to these policies and procedures due to the fact that Jefferson County exceeds the annual threshold for this requirement.

For the purchasing of goods and services using Federal funding, all Jefferson County Purchasing Policies and Procedures are to be followed.

In addition, the following procedures must be followed:

- 1. Vendors must be vetted using the U.S. Federal Government's System for Award Management (SAM) before the purchase and/or contract is completed. Vendors must be run through this system before each purchase to ensure that they are not suspended or debarred from federally funded transactions. If a department is going to make a purchase using Federal funding, they must notify either the Purchasing Department or the County Treasurer and request a vendor check before the purchase is made. All vendors will be required to register on the SAM website.*
- 2. Bonding Requirements for work performed are as follows:*
 - a. Bid Bond 5% of total bid*
 - b. Performance Bond 100% of total bid*
 - c. Payment Bond 100% of total bid*

It is the responsibility of the requesting Department Head to ensure that all Federal Purchasing Regulations are followed for the purchase and the monitoring of contractor performance as a result of that purchase.



**ADMINISTRATIVE MEMORANDUM
POLICIES AND PROCEDURES**

County of Jefferson

Board of Legislators

Office of the County Administrator

Section: PURCHASING

Issued: 12/1991

Subsection: 4.02 Quotations

Revised: 6/2011, 12/2018

POLICY:

1. Materials, supplies, equipment and services which are not subject to competitive bidding, ~~and are not purchased through State contracts~~ must still be procured in a manner which will serve the best interests of the public. To this end, in cases where competitive bidding for procurement of a good or service is not legally required, ~~quotations will be solicited under the conditions set forth in purchases~~ will be made in accordance with the following guidelines and procedures.

GUIDELINES:

1. Formal competitive bidding will be utilized whenever required by law and shall be conducted in accordance with the County's Administrative Policy. When determined to be in the interest of the County the Purchasing Agent may require competitive bidding even when such bidding is not legally required.
2. Purchases may be made through available National cooperative contracts, state contracts of the NYS Office of General Services, General Services Administration, or in accordance with Sub. 3 of GML 103 which allows the purchases of materials, equipment or supplies, or the contract for services, other than services subject to Article nine of the Labor Law, through any municipality within New York State, whenever such purchases are in the best interest of the County.
3. In instances where competitive bidding is not warranted or required, or National or State cooperative contracts are not used, price quotation(s) shall be solicited and documented to achieve the best pricing.
4. A quotation shall mean a statement, written or verbal with confirmation, by a vendor setting forth the price and terms and conditions under which the vendor will furnish the goods or services.

PROCEDURES:

1. The County Purchasing Agent shall be responsible for ensuring quotations are solicited in connection with the purchasing of all materials, equipment and supplies as required, including the leasing of equipment and securing of contractual agreements for services.
2. The following sets forth the quotation procedures to be utilized under the specific circumstances acquisition thresholds:

Estimated Annual Purchase Cost

Minimum Quotation Procedure to be Used

\$0.01 - \$1,500.00

No Quotation required. Purchase to be based upon

(Materials, Equipment or Services)

reliable market information such as catalogues, vendor price listings or quotations.

\$1,500.01 - \$5,000.00

(Materials, Equipment or Services)

Vendors provided with verbal description of goods services sought. Successful vendor submits written quotation confirming terms and conditions of verbal quotation.

\$5,000.01 - \$20,000.00

(Materials and Equipment)

Or

\$5,000.01 - \$35,000.00

(Public Works/Services or Equipment Rental exceeding \$10,000.00)

Minimum of three Vendors provide a written price quotation for specified goods or services sought.

Minimum of three Vendors provide a written price quotation for specified goods or service.

(Equipment Rental of under \$10,000 does not require a quotation but shall be based upon availability and market pricing.)

(Expenditures for purchases of materials, supplies or equipment in excess of \$20,000 and contracts for public works in excess of \$35,000 *may be purchased through a municipal, state, or national contract, or will be required to be bid in accordance with the provisions of the General Municipal Law.*)

3. Where required, a minimum of three providers shall be solicited. If three providers are not solicited, or if fewer than three responses are received conditions supporting fewer solicitation shall be documented and approved by the Purchasing Agent.
4. In lieu of obtaining written quotations for purchases of commodities under \$20,000 the Purchasing Department is authorized to make such purchases using established government cooperative purchasing contracts including *but not limited to* the New York State Office of General Services Contracts, General Services Administration (GSA) ~~Schedule 70 Information Technology~~ contracts, ~~the~~ Minnesota Multistate Contracting Alliance (MMCAP) Contracts, or ~~the US Communities~~ municipal, State, or National Cooperative Contracts.
5. Written quotations will contain a minimum of the following information:
 - A complete description of the item, or scope of services to be accomplished
 - ~~The unit on which the price is to be quoted~~
 - Special conditions; i.e. delivery, installation, trade-ins, discounts, shipping fees, etc.
 - Total cost
6. All quotations shall be documented and attached to the applicable purchase order and shall be maintained in the Purchasing Department records files.
7. Quotations will serve as the basis for the selection of a supplier, and will provide the supporting documentation for purchase orders and contracts issued by the Purchasing Department.
8. Exceptions to utilizing quotations based upon unusual circumstances such as lack of available vendors shall be approved in writing by the Purchasing Agent.
9. If the lowest quotation is rejected, a memorandum shall be prepared by the Purchasing Department or other official involved in the contract award explaining in detail the reasons for rejection. Such a memorandum shall be filed with any contracts or purchase orders issued in connection with the

procurement.

10. This policy and procedures shall be reviewed on an annual basis by the appropriate jurisdictional committee of the Board of Legislators. The County Administrator may from time to time solicit comments from Department heads concerning this policy and procedure.
11. Instances of failure to comply with this policy as identified by the County Auditor shall be reported to the County Administrator. The County Administrator shall keep the Chairman of the Board and the appropriate jurisdictional committee of the Board advised as to compliance with this policy and procedures. Any question as to the interpretation of this policy and procedures shall be subject to a determination of the appropriate jurisdictional committee of the Board of Legislators and, if necessary, the full Board of Legislators.

REFERENCES:

County Law: Sections 408-a, 362(3), 625

General Municipal Law, Sections 103, 103-d, 104, 104b, 105, 106

Jefferson County Board of Supervisors Resolution 353 of 1988; Resolution 339 of 1991

Jefferson County Board of Legislators Resolutions 105 of 2011; Resolution of 2018

REVISED: June 7, 2011, *December 11, 2018*

ISSUED: December 19, 1991

Robert F. Hagemann III
County Administrator

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Approving Jefferson County Administrative Policies
and Procedures Concerning Procurement Conflict of Interest

By Legislator: _____

Whereas, Local Law No. 10 of 1986, as amended, provides that the County Administrator shall promulgate such administrative regulations and procedures as may be authorized by the Board of Legislators, and

Whereas, It is the desire of the Board of Legislators to authorize the promulgation of administrative policies and procedures concerning procurement conflict of interest in accordance with Federal Uniform Guidance.

Now, Therefore, Be It Resolved, That the Administrative Policy Section 4.04, Procurement Conflict of Interest, is hereby approved and by reference is incorporated herein, and its promulgation and implementation by the County Administrator is authorized effective, December 12, 2018.

Seconded by Legislator: _____

State of New York)
) ss.:
County of Jefferson)

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20____.

Clerk of the Board of Legislators

Section 3. Gifts.

No bidder, offeror, contractor or subcontractor shall confer upon any County employee having official responsibility for a procurement transaction any payment, loan, subscription, advance, deposit of money, services or anything of more than nominal value in excess of \$75.00, present or promised, unless consideration of substantially equal or greater value is exchanged.

Section 4. Kickbacks.

1. No contractor or subcontractor shall demand or receive from any of his suppliers or his subcontractors, as an inducement for the award of a subcontract or other, any payment, loan, subscription, advance, deposit of money, services or anything present or promised, unless consideration of substantially equal or greater value is exchanged.
2. No subcontractor or supplier shall make, or offer to make, kickbacks as described in this section.
3. No person shall demand or receive any payment, loan subscription, advance, deposit of money, services or anything of value in return for an agreement not to compete on a County contract.
4. If a subcontractor or supplier makes a kickback or other prohibited payment as described in this section, the amount thereof shall be conclusively presumed to have been included in the price of the subcontract or order and ultimately borne by the public body and will be recoverable from both the maker and recipient. Recovery from one offending party shall not preclude recovery from other offending parties.
5. No person who, for compensation, prepares an invitation to bid or request for proposal for or on behalf of the County shall (i) submit a bid or proposal for that procurement or any portion thereof or (ii) disclose to any bidder or offeror information concerning the procurement which is not available to the public. However, the County may permit such person to submit a bid or proposal for that procurement or any portion thereof if the County determines that the exclusion of such person would limit the number of potential qualified bidders or offerors in a manner contrary to the best interest of the County.

Section 5. Certification of Compliance.

The County may require County employees having official responsibility for procurement transactions in which they participated to annually submit for such transactions a written

certification that they complied with the provisions of this action.

Section 6. Misrepresentations.

No County employee having official responsibility for a procurement transaction shall knowingly falsify, conceal, or misrepresent a material fact; knowingly make any false, fictitious or fraudulent statement or representations; or make or use any false writing or document knowing the same to contain any false, fictitious or fraudulent statement or entry.

Section 7. Personal Conflicts of Interest.

It is County policy to require contractors to:

1. Identify and prevent personal conflicts of interest of their employees who perform an acquisition function closely associated with inherently governmental functions; and
2. Prohibit employees who have access to non-public County information from using such information for personal gain.

The Purchasing Agent may waive, in exceptional circumstances, a personal conflict of interest or waive the requirement to prevent conflict of interest for a particular employee, if he determines in writing that such mitigation is in the best interest of the County.

REFERENCE: Jefferson County Board of Legislators Resolution No. of 2018

ISSUED: December 11, 2018

Robert F. Hagemann, III
County Administrator

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Increasing Tipping and Permit Fee for Solid Waste

By Legislator: _____

Whereas, By Resolution No. 304 of 2014 this Board of Legislators increased the tipping fee for municipal solid waste received at the County's solid waste transfer station from Commercial Waste Permit holders from \$18 to \$21 per ton, in addition to the tipping fee in effect at the Development Authority of the North Country's Solid Waste Management Facility, and

Whereas, The current fee does not cover the costs of the transfer service, and

Whereas, By Local Law No. 1 of 2005 this Board of Legislators increased the permit fee for commercial solid waste haulers from \$25 to \$100 per year to defray administrative costs, and

Whereas, By Local Law No. 1 of 2014 this Board replaced prior Local Law and provided that Commercial Waste Permit fees may be amended from time to time by Resolution of the Board of Legislators, and

Whereas, It is the desire of the County to more accurately capture the costs of solid waste administration.

Now, Therefore, Be It Resolved, That effective March 1, 2019, the transfer fee for municipal solid waste received at the County solid waste transfer station from Commercial Waste Permit holders will be \$26 per ton in addition to the tipping fee in effect at the DANC Solid Waste Management Facility, and be it further

Resolved, That effective March 1, 2019, the Commercial Waste hauler permit fee will be \$150 per year.

Seconded by Legislator: _____

State of New York)
) ss.:
County of Jefferson)

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20____.

Clerk of the Board of Legislators

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Amending Fee Schedule and Construction Value Factors in Relation to
Uniform Fire Prevention and Building Code

By Legislator: _____

Whereas, The County of Jefferson is responsible for the administration and enforcement of the New York State Uniform Fire Prevention and Building Code in municipalities in Jefferson County that have opted not to administer and enforce same, and

Whereas, The fees for such administration were last updated by this Board by Resolution No. 308 of 1999, effective January 1, 2000, and

Whereas, The Board of Legislators ad hoc committee on County Fees has recommended increasing certain fees for such administration.

Now, Therefore, Be It Resolved, That pursuant to Section 7 of the County of Jefferson Rules and Regulations for Administration and Enforcement of the Uniform Code, the attached Fee Schedule and Construction Value Factors are hereby enacted for permits issued in connection with County administration and enforcement of the New York State Uniform Fire Prevention and Building Code, and be it further

Resolved, That this resolution shall take effect on January 1, 2019.

Seconded by Legislator: _____

State of New York)
) ss.:
County of Jefferson)

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20 ____.

Clerk of the Board of Legislators

**JEFFERSON COUNTY FEES FOR ADMINISTRATION OF THE NEW YORK STATE
UNIFORM FIRE PREVENTION AND BUILDING CODE
(NOT INCLUDING ELECTRICAL INSPECTIONS)**

Permit Fee is based on construction value.*

Up to \$500	No Charge			
\$501 to \$2,000	\$45			
\$2,001 to \$25,000	\$45 for the first	\$2,000 +	\$2.60 for each additional	\$1,000 or fraction thereof.
\$25,001 to \$100,000	\$105 for the first	\$25,000 +	\$1.84 for each additional	\$1,000 or fraction thereof.
\$100,001 to \$250,000	\$243 for the first	\$100,000 +	\$1.33 for each additional	\$1,000 or fraction thereof.
\$250,001 to \$500,000	\$244 for the first	\$250,000 +	\$1.38 for each additional	\$1,000 or fraction thereof.
\$500,001 to \$1,000,000	\$788 for the first	\$500,000 +	\$1.44 for each additional	\$1,000 or fraction thereof.
\$1,000,001 to \$5,000,000	\$1,508 for the first	\$1,000,000 +	\$1.54 for each additional	\$1,000 or fraction thereof.
Over \$5,000,001	\$7,694 for the first	\$5,000,000 +	\$1.64 for each additional	\$5,000 or fraction thereof.

SET FEES NOT COVERED BY ABOVE SCHEDULE

Mobile Home Permit	\$100.00
Modular Home Permit	\$150.00
Installation of Swimming Pool (includes electrical)	\$60.00
Swimming Pool and Deck	\$70.00
Installation of Heating Unit (Gas, Oil or Solid Fuel)	\$50.00
Heating Unit and Chimney	\$60.00
Installation of Septic System (with Dwelling)	\$60.00
Installation of Septic System (Commercial or No Dwelling)	\$60.00
Deck (raised above grade, without Dwelling)	\$40.00
Sprinkler System or Fire Alarm System	\$40.00
Alteration of Issued Permit	\$35.00
Final Certificate of Occupancy/Compliance	No Charge
First Temporary Certificate of Occupancy/Compliance	No Charge
Second Temporary Certificate of Occupancy/Compliance	\$50.00
All other Temporary Certificate of Occupancy/Compliance	\$100.00
Solar Array (Building Attached)	\$80.00
Communication Tower (Building Attached)	\$150.00
Communication Tower Upgrade (Building Attached)	\$80.00

All Temporary Certificates are valid a maximum of 90 days from date of issuance.

In the event that a building permit must be renewed, a fee of not less than \$25.00 nor more than 50% (excluding permit fees under \$50.00) of the original building permit will be charged prior to re-issuance of the permit.

In the event an application for a permit is not approved, the applicant shall be entitled to a refund of the fees paid, less \$35 application fee, provided no work has commenced. IF work has commenced and the application is not approved, the fees paid shall not be refunded.

*Local Base Construction Cost Factor is \$120/sq. ft. for heated structures. Factor is 0.5 for interior renovations/build outs to heated structures, and 0.25 for unheated structures.

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Amending Administrative Regulations and Procedures for the Sale of Real Property
Acquired by the County Pursuant to Real Property Tax Foreclosure Proceedings.

By Legislator: _____

Whereas, By Resolution Nos 185 of 1999, 235 of 2000, and 84 of 2011 the Board did approve certain Administrative Regulations and Procedures for the sale of real property acquired by the County pursuant to real property tax foreclosure proceedings, and

Whereas, Based upon the County's experience in foreclosure proceedings and subsequent property sales, it is desirable to modify provisions of the aforesaid Regulations and Procedures respecting the repurchase of property by owners of record prior to the auction of said properties as well as the Administrative Fee structure.

Now, Therefore, Be it Resolved, That the Administrative Policy Section 6.02 for the Sale of Real Property Acquired by Tax Foreclosure Proceedings adopted by this Board is amended as follows effective January 1, 2019:

1.6 Repurchase By Prior Owner Before Auction. In the absence of any provision of state law prohibiting the same, as soon as practical following the Redemption Date set forth in the Petition of Foreclosure and until three working days prior to any auction scheduled to sell parcels for which the Judgment of Foreclosure was issued, the prior owner of a given parcel in the foreclosure proceeding may offer to re-purchase the County's right of foreclosure by making payment to the County Treasurer, on notice to the County Attorney. The payment required shall be in cash or certified funds of the full amount of all outstanding real property taxes against the parcel, including interest, penalties and fees as of the last date on which payment may be accepted (i.e. three working days prior the original scheduled auction date), and shall also include ~~the an Administrative Fee to cover the costs of preparing legal documents, to be determined by the Tax Enforcement Officer in consultation with the Finance and Rules Committee of the Board of Legislators, but not to exceed \$750.00~~ *equal to the amount of 6% of taxes owed, with a minimum flat fee of \$100 if the amount owed is less than \$1,667.* The funds so paid shall be held in trust by the County Treasurer, pending the approval of the Board of Legislators to repurchase respecting the subject parcel(s) by the prior owner.

Upon approval of the Board of Legislators, County shall file with the Court a motion seeking an Order to vacate the Judgment of Foreclosure in regard to those parcels meeting the above conditions, discontinuing the *in rem* tax foreclosure action and cancelling the Notice of Pendency of such action in regard to such parcel(s). The entry of such Order shall restore all parties, including owners, mortgagees, lienors, receivers, administrators and encumbrancers, to the status each held prior to the time the County acquired judgment to said property as if the judgment had never been rendered, and shall render said property liable for all taxes, deficiencies, liens, penalties, interest, and other charges which shall accrue subsequent to those paid in order to

obtain the relief provided for in this section, or which were, for whatever reason, omitted from the payment made to obtain such relief. County's sole obligation shall be to obtain and record in the office of the Jefferson County Clerk an Order vacating the Judgment of Foreclosure in regard to parcels repurchased hereto. A party's sole remedy in the event said order cannot be obtained shall be limited to refund of money paid and held in trust by the County Treasurer. There shall be no right to accrued interest.

(a) (i) Buyer's Fee, Administrative Charge & Transfer Tax. Irrespective of the size of the bid, a buyer's premium of 10% of the purchase money will be required to be paid in cash or by check payable to the Jefferson County Treasurer at the time and place of sale, for which a receipt will be given. Additionally, the buyer shall pay a one time Administration Fee reflecting estimated costs to be incurred by the County for such services to be set by the Tax Enforcement Officer, including the County's legal fees, the fees for recording the deed, for notations and filing of the required affidavits, but shall not exceed \$750.00 per parcel; and an additional amount sufficient to cover the transfer tax, as provided in § 3.3 of these Regulations, below. (ii). Down Payment. If the closing bid is less than \$1,000.00, the down payment due at the time and place of sale shall be in full. If the closing bid is in excess of \$1,000.00, then the down payment payable immediately after the property is struck down shall be 25% of the bid or \$1,000.00, whichever is greater.

Seconded by Legislator: _____

State of New York)
County of Jefferson) ss.:

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20 ____.

Clerk of the Board of Legislators

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Authorizing Intergovernmental Agreement with Certain Towns Within
the County for Dog Control Services

By Legislator: _____

Whereas, Pursuant to Article 7 of NYS Agriculture and Markets Law all local municipalities are required to provide dog control officer services and maintain a shelter for dogs, and

Whereas, Sections 114 and 115 of the Agriculture and Markets Law provide that local municipalities may contract with another governmental corporation to provide such dog control services, and

Whereas, Jefferson County has the authority, facilities and personnel to provide the required dog control services for towns throughout the County; and, to that end, the County has successfully done so for more than 36 years, thus provided operational efficiencies and improved service to all residents of Jefferson County, and

Whereas, The Towns of Adams, Alexandria, Antwerp, Champion, Ellisburg, Henderson, Hounsfield, Lorraine, Orleans, Pamela, Rodman, Rutland, Watertown, Worth and County desire to extend the current agreement for Dog Control Services from January 1, 2019 through December 31, 2023.

Now, Therefore, Be It Resolved, Pursuant to Article 7 of the Agriculture and Markets Law, and Section 450 of the County Law, the Board of Legislators hereby authorizes an agreement with those 14 towns for the provision of dog control services by Jefferson County, and be it further

Resolved, That the Chairman of the Board of Legislators is hereby authorized and directed to sign intergovernmental agreements relative to dog control services, subject to approval by the County Attorney as to form and content.

Seconded by Legislator: _____

State of New York)
) ss.:
County of Jefferson)

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20 ____.

Clerk of the Board of Legislators

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Authorizing Intergovernmental Agreement with the City of Watertown
for Dog Control Services

By Legislator: _____

Whereas, Pursuant to Article 7 of the Agriculture and Markets Law the City of Watertown is required to provide the services of dog control officer and maintain a shelter for dogs, and

Whereas, Sections 114 and 115 of the Agriculture and Markets Law provide that the City may contract with another municipal corporation to provide such dog control services, and

Whereas, Jefferson County has the authority, facilities and personnel to provide the required dog control services under contract with the City; and, to that end, the County has successfully done so for nineteen years, resulting in continuous operational efficiencies and improved service to County residents living in the City of Watertown, and

Whereas, The City and County desire to extend the longstanding intermunicipal agreement for Dog Control Services from January 1, 2019 through December 31, 2023.

Now, Therefore, Be It Resolved, Pursuant to Article 7 of the Agriculture and Markets Law, and Section 450 of the County Law, the Board of Legislators hereby authorizes an agreement with the City of Watertown for the provision of dog control services by Jefferson County to the City of Watertown, and be it further

Resolved, That the Chairman of the Board of Legislators is hereby authorized and directed to sign an intergovernmental agreement relative to dog control services, subject to approval by the County Attorney as to form and content.

Seconded by Legislator: _____

State of New York)
) ss.:
County of Jefferson)

I, the undersigned, Clerk of the Board of Legislators of the County of Jefferson, New York, do hereby certify that I have compared the foregoing copy of Resolution No. _____ of the Board of Legislators of said County of Jefferson with the original thereof on file in my office and duly adopted by said Board at a meeting of said Board on the _____ day of _____, 20____ and that the same is a true and correct copy of such Resolution and the whole thereof.

In testimony whereof, I have hereunto set my hand and affixed the seal of said County this _____ day of _____, 20 ____.

Clerk of the Board of Legislators

Statement of County Clerk's Fees Received

I, Gizelle J. Meeks, County Clerk of Jefferson County, New York, do hereby report the receipts of the Jefferson County Clerk's Office for the Month of **October 1, 2018 through October 31, 2018** as follows:

DMV Fees:

CC06 Retention	\$ 60,565.54
CC05 Sales Tax Ret	\$ 726.50
CC05 FS-6 Ret	\$ 910.00
Total	\$ 62,202.04

Land Records Fees:

CC07 Recording Fees	\$ 65,651.50
CC07 Filing Fees	\$ 2,385.00
CC07 Passport Fes	\$ 1,610.00
CC07 Photo Fees	\$ 380.00
CC07 RETT	\$ 505.00
CC07 RP5217 Ret	\$ 3,447.00
CC07 Notary Ret	\$ 680.00
CC07 NY Ed. Ret/RM	\$ 1,404.00
CC07 UCC's	\$ 1,840.00
CC07 Miscellaneous	\$ 348.00
CC07 Cover Page Fee	\$ 6,205.00
CC07 Overages	\$ 106.13
CC07 Copy Fees	\$ 3,483.85
CC07 General Int.	\$ 2.53
CC07 DMV Int.	\$ 0.45
CC07 E-Subscription	\$ 3,234.00
Total	\$ 91,282.46

Mortgage Tax Fees:

CC07 Expense	\$ 29,083.00
CC07 Interest	\$ 0.04
Total	\$ 29,083.04

Total By Account

CC05	\$ 1,636.50
CC06	\$ 50,634.39
CC07	\$ 115,071.15
CC08	\$ 4,075.00
CC50	\$ 800.00
TR50	\$ 3,090.00
TA0761	\$ -
Total	\$ 175,307.04

Court Record Fees:

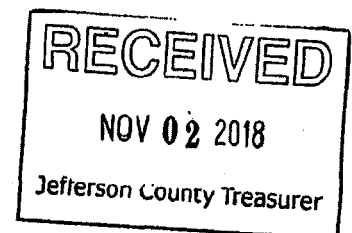
CC08 Index Fees	\$ 4,075.00
CC08 Misc. Court	\$ -
CC50 County Fines	\$ 800.00
Total	\$ 4,875.00

Fees Collected for Other Depts.:

TR50 Stop DWI	\$ 3,090.00
TT61 Deposit Into Court	\$ -
Total	\$ 3,090.00

Adjustments (Deductions):

CC06 DMV Online Revenue:	
August	\$ 5,088.48
September	\$ 4,842.67
Total	\$ 9,931.15
CC07 Credit Cards	\$ 5,174.35
CC07 Notaries:	\$ 120.00
Judy Goodman	
Barbara J. Belcher	
CC07 Tax Sale - Rec. Fees	\$ -
Tax Sale - RETT	\$ -
Total	\$ -



I received from Gizelle J. Meeks, Jefferson County Clerk the sum of: \$ 175,307.04

11/2/18
Date

Deena L. Kinball
Jefferson County Treasurer/Deputy