

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



July 26, 2013

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, July 30, 2013 at 7:00 p.m.* in the Board of Legislators' Chambers.

Following is a list of agenda items for the meeting:

Presentation:

Drescher & Malecki, LLP regarding 2012 Audit

Finance & Rules Committee Sponsored Resolutions:

1. Increasing Taxes on Sales and Uses of Tangible Personal Property and of Certain Services, on Occupancy of Hotel Rooms and on Amusement Charges Pursuant to Article 29 of the Tax Law of the State of New York
2. Authorizing Payment in Lieu of Taxes Agreement Relative to Woolworth Watertown, LLC
3. Authorizing Agreement With JR Associates for the Hosting of Automated Teller Machines at Several County Building Locations
4. Authorizing the Final Dissolution of Tom Brouty Aircraft Services Corporation
5. Establishing Time and Place for a Public Hearing on the Inclusion of Viable Agricultural Land in Certified Agricultural Districts Before the Districts' Established Review Periods

General Services Committee Sponsored Resolutions:

1. Amending the 2013 County Budget in Relation to the State FY10, FY11 and FY12 Law Enforcement Terrorism Prevention Program Grant (LETPP)
2. Authorizing FY 2012 Operation Stonegarden Grant Agreement and Amending the 2013 County Budget in Relation Thereto

Health & Human Services Committee Sponsored Resolution:

1. Amending the 2013 County Budget Relative to Mental Hygiene/Community Services and Authorizing Amended Agreements in Relation Thereto

Informational Items:

1. Revenue and Expenditure Spreadsheet
2. Monthly Departmental Reports
County Clerk
Health Benefits
Real Property Tax Services
2013 Final Assessment Roll Totals

If any Committee member has inquiries regarding any agenda items, or would like to add an item(s), please do not hesitate to contact me.

RFH:jdj

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

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Increasing Taxes on Sales and Uses of Tangible Personal Property and
of Certain Services, on Occupancy of Hotel Rooms and on Amusement Charges
Pursuant to Article 29 of the Tax Law of the State of New York

By Legislator: _____

Be it Resolved by the Board of Legislators of the County of Jefferson, as follows:

SECTION 1. Section 4-A of Resolution No. 113 adopted by the Board of Supervisors of the County of Jefferson on July 12, 1965 imposing sales and compensating use taxes, is amended to read as follows:

SECTION 4-A. Imposition of additional rate of sales and compensating use taxes.

Pursuant to the authority of section 1210 of the Tax Law, in addition to the sales and compensating use taxes imposed by sections 2 and 4 of this resolution, there is hereby imposed and there shall be paid an additional three-quarters of one percent rate of such sales and compensating use taxes, for the period beginning September 1, 2004, and ending November 30, 2015. Such additional taxes shall be identical to the taxes imposed by such sections 2 and 4 and shall be administered and collected in the same manner as such taxes. All of the provisions of this resolution relating or applicable to the administration and collection of the taxes imposed by such sections 2 and 4 shall apply to the additional taxes imposed by this section, including the applicable transitional provisions, limitations, special provisions, exemptions, exclusions, refunds and credits as are set forth in this resolution, with the same force and effect as if those provisions had been incorporated in full into this section and had expressly referred to the additional taxes imposed by this section.

SECTION 2. Paragraph (c) of subdivision (1) of section 11 of Resolution No. 113 adopted by the Board of Supervisors of the County of Jefferson on July 12, 1965, imposing sales and use taxes, is amended to read as follows:

(c) With respect to the additional tax of three-quarters of one percent imposed for the period beginning September 1, 2004, and ending November 30, 2015, in respect to the use of property used by the purchaser in this county prior to September 1, 2004.

SECTION 3. Subdivision (c) of section 14 of Resolution No. 113 adopted by the Board of Supervisors of the County of Jefferson on July 12, 1965 imposing sales and use taxes, is amended to read as follows:

(c) One hundred percent of net collections from the additional three-quarters of one percent rate of tax imposed for the period beginning September 1, 2004, and ending November 30, 2005, shall be set aside and used solely for County purposes and shall not be subject to any revenue distribution agreement entered into pursuant to section 1262(c) of the New York Tax Law. Net collections from the additional three-quarters of one percent rate of tax imposed for the period December 1, 2005, through November 30, 2015, shall be set aside for County purposes or allocated and distributed pursuant to the agreement pursuant to Section 1262(c) of the New York Tax Law between the County of Jefferson and City of Watertown dated January 10, 2005.

SECTION 4. This resolution shall take effect December 1, 2013.

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 Payment in Lieu of Taxes Agreement Relative to
Woolworth Watertown, LLC

By Legislator: _____

Whereas, The Jefferson County Industrial Development Agency (the "Agency") was created by Chapter 369 of the Laws of 1971 of the State of New York pursuant to Title 1 of Article 18-A of the General Municipal Law of the State of New York (collectively, the "Act"), and

Whereas, The Agency has agreed to acquire from Woolworth Watertown, LLC (the "Company"), an interest in certain property located at 11 Public Square (Tax Map Parcel No. 10-01-107.000) and additional parcels of vacant land located at 29, 31, 35-39 and a portion of 41 Public Square (Tax Map Parcel Nos. 7-01-116, 7-01-114, 7-01-113 and a portion of 7-01-112.001) (collectively the "Land"), in the City of Watertown, County of Jefferson, New York, as more particularly described in the PILOT Agreement and attached hereto as Schedule "A", and

Whereas, The Agency has agreed to lease the property to the Company pursuant to a Lease Agreement by and between the Agency and the Company, and the Company intends to renovate, construct and equip commercial space (including retail) on the ground floor and 50 low income rental units on the remaining floors in the historic Woolworth Building and additional parcels of vacant land for parking (the "Project"), and

Whereas, Pursuant to Section 874(1) of the Act, and Section 412(A) of the Real Property Tax Law of the State of New York, the Agency is exempt from the payment of taxes and assessments imposed upon real property and improvements owned by it other than special ad valorem levies, special assessments and services charges against real property located in Jefferson County which are or may be imposed for special improvements or special district improvements, and

Whereas, Jefferson County deems it appropriate for the Agency to enter into a Payment in Lieu of Taxes Agreement making provision for payments in lieu of taxes by the Company to the Agency for the benefit of the respective taxing jurisdictions within which the property is located, and

Whereas, The Agency's *Uniform Tax Exempt Policy* requires that the consent of all Taxing Jurisdictions are required before it can enter into any Payment in Lieu of Taxes Agreement.

Now, Therefore, Be It Resolved, That Jefferson County hereby consents to the Agency entering into a Payment in Lieu of Taxes Agreement with Woolworth Watertown, LLC in substantially the same form as presented at this meeting and which is attached to this resolution as **Exhibit "A"**.

Seconded by Legislator: _____

EXHIBIT "A"

PAYMENT IN LIEU OF TAXES AGREEMENT

THIS AGREEMENT, by and between **WOOLWORTH WATERTOWN, LLC**, a Delaware Limited Liability Company having an address of 50 Jericho Quadrangle, Jericho, New York 11753 ("**Company**") and **JEFFERSON COUNTY INDUSTRIAL DEVELOPMENT AGENCY**, an Industrial Development Agency and a Public Benefit Corporation of the State of New York having an address of 800 Starbuck Avenue, Watertown, New York 13601 ("**Agency**"),

W I T N E S S E T H:

WHEREAS, the Agency was created by Chapter 369 of the Laws of 1971 of the State of New York pursuant to Title I of Article 18-A of the General Municipal Law of the State of New York (collectively, the "**Act**"); and

WHEREAS, the Agency by Resolution dated _____, 2013, has agreed to undertake a project to renovate, construct and equip commercial space (including retail) on the ground floor and 50 low income rental units on the remaining floors in the historic Woolworth Building (the "**Project**") on certain land located at 11 Public Square (Tax Map Parcel No. 10-01-107.000) and additional parcels of vacant land for parking located at 29, 31, 35-39 and a portion of 41 Public Square (Tax Map Parcel Nos. 7-01-116, 7-01-114, 7-01-113 and a portion of 7-01-112.001) (collectively the "**Land**"), in the City of Watertown, Jefferson County, New York, as more particularly described in Schedule "A" attached hereto (the Project and the Land are hereinafter referred to as the "**Facility**"); and

WHEREAS, the Agency has agreed to lease the Facility to the Company pursuant to a Lease Agreement executed and entered into of even date herewith (the "**Lease Agreement**") by and between Agency and the Company; and

WHEREAS, pursuant to the terms of the Lease (1) the Company will agree to cause the Project to be undertaken and completed, and (2) the Agency will agree to undertake and complete the Project; and

WHEREAS, simultaneously with the execution and delivery of the Lease Agreement, the Company will execute and deliver to the Agency a certain Lease Agreement to Agency (the "**Underlying Lease**") pursuant to which the Company leases the Land under the Project; and

WHEREAS, pursuant to section 874(1) of the Act, and Section 412(a) of the Real Property Tax Law of the State of New York, the Agency is exempt from the payment of taxes and assessments imposed upon real property and improvements owned by it other than special ad valorem levies, special assessments and service charges against real property located in Jefferson County which are or may be imposed for special improvements or special district improvements;

and

WHEREAS, the Taxing Jurisdictions which are the City of Watertown ("**City**"), Jefferson County ("**County**") and the Watertown City School District ("**School**"), have the following taxable years: the County January 1 to December 31, the City and the School July 1 to June 30; and

WHEREAS, the Agency and the Company deem it necessary and proper to enter into this agreement with the approval of the Taxing Jurisdictions, making provision for payments in lieu of taxes by the Company to the Agency, for the benefit of the respective Taxing Jurisdictions within which the Facility is or is to be located;

NOW, THEREFORE, in consideration of the covenants herein contained, it is mutually agreed as follows:

(a) For the purpose of payments to be made pursuant to this Agreement, the Completion Date for the Project shall be the earlier of _____ months from the date the building permit was issued for any part of the Project; or the issuance of a Certificate of Occupancy for this Project or _____, 2015 at the election of the Company. The Company shall notify each Taxing Jurisdiction and the Agency within 30 days from the anticipated Completion Date for the Project.

(b) Commencing with the tax year beginning on the next Taxable Status Date following the Completion Date and for the period set forth below or until the earlier termination of the Lease Agreement, the Company agrees to pay in lieu of all real estate, tangible personal property, inventory and/or other similar taxes and assessments (in addition to paying all special ad valorem levies, special assessments and service charges which are or may be imposed for special improvements or special district improvements) which would be levied upon the Facility during such tax years as if the Facility were owned by the Company and not by the Agency, in the amounts to each of the Taxing Jurisdictions as set forth in **Schedule "B"** attached hereto:

(c) The Company shall pay, or cause to be paid the amounts set forth in **Schedule "B"** hereof within the grace period, without penalty, applicable to taxes, assessments, special ad valorem levies, special service charges or similar tax equivalents, as the case may be, on similar property subject to taxation by the Taxing Jurisdictions during such respective tax years, subject to any late payment penalties pursuant to §874 of the Act if not made within the grace period. Any failure on the part of the Company to timely make any payments pursuant to this Agreement within ten (10) days following written notice from the Agency shall be an event of default ("**Event of Default**") under this Agreement and under the Lease Agreement. Upon such Event of Default, the Agency shall have any and/or all of the Remedies on Default set forth in the Lease Agreement. Further, upon such Event of Default, the Payments In Lieu of Tax due under this Agreement shall immediately be an amount each Taxing Jurisdiction in Schedule "B" computed for years 16 and thereafter. That is to say, the payment in lieu of tax payments shall be an amount equal to One Hundred Percent (100%) of Real Property taxes which would have been due if the Facility was owned by the Company and not by the Agency.

(d) Not used.

(e) Prior to the Completion Date as defined in Paragraph 1(a) above of the Project, the Company shall pay to the Agency on the Facility an amount equal to the real estate taxes and assessments on the Facility as if the Land were owned by the Company and not by the Agency. The Company shall pay or cause such amounts to be paid within the grace period without penalty, applicable to taxes, assessments, special ad valorem levies, special service charges or similar tax equivalents, as the case may be, on similar property subject to taxation by the Taxing Jurisdictions during such respective tax years, subject to any late payment penalties pursuant to Section 874 of the Act if not made within the grace period.

This Agreement shall terminate, unless it is terminated sooner pursuant to the Lease Agreement or any other provisions of this Agreement, on the date ("**Termination Date**") on which time the parties agree that the Lease and Underlying Lease for the Facility shall terminate. In the event of an early termination either pursuant to this Paragraph or any other termination pursuant to this Agreement, both the Lease and the Underlying Lease shall terminate.

In the event that the Facility is transferred from the Agency to the Company, the Facility shall be immediately subject to taxation pursuant to Sections 302 and 520 of the New York Real Property Tax Law, as amended. However, in no event shall the Company be required to pay both a PILOT payment pursuant to the Agreement and real property taxes for a concurrent tax year or portion thereof. Therefore, should the Facility be conveyed to the Company and thus become taxable pursuant to New York RPTL Section 520, any payments payable under this Agreement as Payments required in Lieu of Taxes shall be reduced by the amount of any taxes which are required to be paid under RPTL Section 520 for any such concurrent tax year or portion thereof, and should such Payment-in-Lieu-of-Taxes already have been made, the Taxing Jurisdictions shall refund any such amounts owing to Company.

To the extent the Facility or any part thereof is declared to be subject to taxation or assessments by an amendment to the Act, other legislative change, or by a final judgment of a court of competent jurisdiction, the obligations of the Company hereunder shall, to such extent, be null and void.

Any notice required to be given under this Agreement shall be deemed to have been duly given when delivered and, if delivered by mail, postage prepaid, return receipt requested, addressed to the respective parties hereto at their respective addresses specified below or such other addresses as either party may specify in writing to the other:

If to the Agency: Jefferson County Industrial Development Agency
800 Starbuck Avenue, Suite 800
Watertown, New York 13601
Attn: Donald C. Alexander, CEO

With a copy to: James Heary, Attorney at Law, P.C.

120 Washington Street, Suite 500
Watertown, New York 13601
Attn: James Heary, Esq.

If to the Company: Woolworth Watertown, LLC
C/o Georgica Green Ventures LLC
50 Jericho Quadrangle
Jericho, New York 11753
Attn: David J. Gallo

With a copy to: Cannon, Heyman & Weiss, LLP
54 State Street, 5th fl.
Albany, New York 12207
Attn: Geoffrey Cannon, Esq.

This Agreement shall be governed by and construed in accordance with the laws of the State of New York.

This Agreement shall be binding upon and inure to the benefit of the parties, their respective successors and assigns.

This Agreement may only be assigned by the Company with the written consent of the Agency and the Taxing Jurisdictions. In the event of such assignment, the Company will remain legally responsible to all of the other parties to this Agreement for all of the obligations and responsibilities herein imposed upon it.

This Agreement may be executed in any number of counterparts, each of which shall be deemed to be an original for all purposes and all of which shall constitute collectively a single agreement. In making proof of this Agreement, it shall not be necessary to produce or account for more than one such counterpart.

IN WITNESS WHEREOF, each of the parties hereto has executed this Agreement on the date set forth before the signature of its respective representative.

Date: June , 2013

WOOLWORTH WATERTOWN, LLC

By: _____
David J. Gallo, Managing Partner

Date: June , 2013

**JEFFERSON COUNTY INDUSTRIAL
DEVELOPMENT AGENCY**

By: _____
Donald C. Alexander, CEO

SCHEDULE "A"
(Legal Description of Land)

SCHEDULE "B"

Payments to be made to each of the Taxing Jurisdictions
for the 15-year term of this PILOT

Payment amounts to each Taxing Jurisdiction shall be paid pursuant to the payment schedule set forth below:

County	\$7.215725
City	\$7.211
School	\$9.957695

PAYMENT SCHEDULE

<u>Tax Years</u>	<u>County</u>	<u>City</u>	<u>School</u>	<u>Total</u>
Years 1-4	\$2,663	\$2,661	\$3,675	\$ 8,999
Years 5-9	\$3,551	\$3,548	\$4,901	\$12,000
Years 10-15	\$4,439	\$4,435	\$6,126	\$15,000

Years 16+ PILOT payments shall be an amount equal to One Hundred Percent (100%) of Real Property taxes which would have been due if the Facility was owned by the Company and not by the Agency.

JEFFERSON COUNTY BOARD OF LEGISLATORS
Resolution No. _____

Authorizing Agreement With JR Associates for the Hosting of
Automated Teller Machines at Several County Building Locations

By Legislator: _____

Whereas, Jefferson County maintains several public buildings housing departments which do business with the public at which cash transactions are frequently required, and

Whereas, Jefferson County believes that it is in the interest of public convenience and efficiency of governmental operations that automated teller machines be available in the lobby areas of certain County owned buildings, and

Whereas, JR Associates is in the business of owning, installing and maintaining automated teller machines and having submitted a favorable proposal for the placement and revenue sharing resulting from the placement of such machines to the County.

Now, Therefore, Be It Resolved, That the Chairwoman of the Board of Legislators be and hereby is authorized and directed to execute an agreement with JR Associates for the placement of four automated teller machines for a term expiring December 31, 2015 at rate of compensation equaling 30% of the user fee which shall be \$3.00 per transaction, subject to the approval of 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 the Final Dissolution of Tom Brouty Aircraft Services Corporation

By Legislator: _____

Whereas, The County of Jefferson purchased the outstanding shares of Tom Brouty Aircraft Services Corporation (hereafter "TBAS Inc") on April 30, 2012 and commenced operations of said corporation under the operational control of the County as Fixed Base Operator for the Watertown International Airport, and

Whereas, By Resolution 295 of 2012 this Board authorized the execution of a plan and certificate of dissolution as well as the filing there of with the New York State Department of State to accomplish the dissolution of the corporate entity known as TBAS, Inc., and

Whereas, Said plan and certificate having been filed with and accepted by the Secretary of State of the State of New York on June 6, 2013.

Now, Therefore, Be It Resolved, That Tom Brouty Aircraft Services, Incorporated is hereby dissolved, and it is further

Resolved, That the Chairwoman of the Board of Legislators, County Treasurer and County Attorney are hereby authorized and directed to execute and file any necessary documents or returns required to complete any affairs of the corporation, subject to approval of 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. _____

Establishing Time and Place for a Public Hearing on the Inclusion of Viable Agricultural Land in
Certified Agricultural Districts before the Districts' Established Review Periods

By Legislator: _____

Whereas, New York State Agriculture and Markets Law Article 25AA, Section 303-b requires that Counties establish an annual thirty day period within which to accept requests by landowners to have viable agricultural land included in a certified Agricultural District, and

Whereas, The Jefferson County Board of Legislators passed Resolution No. 98 of 2004, Establishing an Annual Thirty Day Period for Landowners to Submit Proposals to Include Viable Agricultural Land within an Existing Agricultural District Before the District's Established Review Period, and

Whereas, Resolution No. 98 of 2004 established June 1 through June 30 as the annual thirty day review period, and

Whereas, In accordance with Section 303-b of Article 25AA of the New York State Agriculture and Markets Law, the requests for inclusion were referred to the Agricultural and Farmland Protection Board for review and recommendation, and

Whereas, The recommendation of the Agricultural and Farmland Protection Board concerning the inclusion proposals will be submitted to the Clerk of the Board prior to the public hearing.

Now, Therefore, Be It Resolved, That a Public Hearing be conducted by this Board of Legislators concerning the inclusion of viable agricultural land in certified Agricultural Districts before the Districts' established review periods. The public hearing will be held at the Jefferson County Department of Planning Conference Room, Third Floor, County Office Building, located at 175 Arsenal St., Watertown, on Monday, August 26, 2013 at 7:00 p.m., and be it further

Resolved, That a notice of such public hearing shall be given in accordance with law.

Seconded by Legislator: _____

Departmental Revenue (YTD)

Date:7/23/2013

Page: 1

Code-Department	Revenue 6/30/2012	Revenue 6/30/2013	2013 Amended Budget 6/12=50%	2012 Revenue as a % of 2012 Budget	2013 Revenue as a % of 2013 Budget
(Year:2013, Month Ending:June)					
1040-Board Office Misc Items	78,380,679	80,353,252	62,800,627	64.26%	63.97%
1165-District Attorney	18,387	94,035	98,853	9.18%	47.56%
1325-Treasurer	76,701	16,897	14,875	276.40%	56.80%
1345-Purchasing	43,169	32,966	37,600	48.89%	43.84%
1355-Real Property Tax Service	396,265	352,997	200,568	95.95%	88.00%
1410-County Clerk	825,497	792,091	993,489	40.32%	39.86%
1420-County Attorney	61,462	17,345	350,000	7.68%	2.48%
1430-Human Resources	5,435	7,325	5,000	54.73%	73.25%
1450-Elections	212	264	250	.93%	52.70%
1620-Facilities - General	146,274	108,090	686,315	10.07%	7.87%
1680-Information Technology	300	600	22,500	.55%	1.33%
3110-Sheriff Criminal & Civil	271,205	199,427	491,967	35.05%	20.27%
3140-Probation	129,273	123,439	461,415	16.23%	13.38%
3315-Stop DWI	140,562	145,383	128,430	53.78%	56.60%
3410-Fire & Emergency Mngt	0	61,940	82,500	.00%	37.54%
3510-Dog Control	30,255	30,045	236,181	7.40%	6.36%
3620-Code Enforcement	84,343	86,978	70,000	60.24%	62.13%
4050-Public Health Service	1,776,639	1,581,975	3,627,515	23.20%	21.81%
4310-Mental Health & Hygiene	3,035,478	2,472,143	4,246,875	34.52%	29.11%
5610-Airport	318,264	518,458	796,090	22.49%	32.56%
6010-Social Service Admin	2,828,393	4,636,106	4,903,008	28.84%	47.28%
6030-Adult Care Facility	431,150	346,696	898,249	28.85%	19.30%
6070-Social Service Programs	4,357,671	8,044,758	10,518,972	21.23%	38.24%
6540-Consumer Affairs	2,719	2,827	5,183	25.98%	27.28%
6772-Office for the Aging	349,823	193,726	705,257	22.58%	13.73%
7310-Youth Bureau	1,800	0	50,153	2.05%	.00%
8020-Planning	105,003	39,253	35,287	125.90%	55.62%
8992-Interfund Transfers	171,410	71,011	35,506	82.41%	100.00%
9150-Debt Service	62,649	0	0	47.68%	.00%
01-General Fund	94,051,019	100,330,027	185,228,976	51.70%	54.17%
9003-Highway	1,596,479	4,642,557	6,302,224	13.03%	36.83%
9004-Road Machinery	98,386	896,013	1,099,324	4.60%	40.75%
9101-Solid Waste - Recycling	1,383,113	822,754	1,436,161	49.66%	28.64%
9006-General Govt Capital	1,072,398	4,387,741	5,864,368	6.77%	37.41%
6340-Employment & Training	922,788	880,112	1,112,355	39.05%	39.56%
8668-Federal Revenue Sharing	856,442	678,127	384,390	140.97%	88.21%
1436-Insurance	1,956,260	2,088,059	1,379,128	74.02%	75.70%
9021-Health Benefits	7,158,185	5,044,982	8,633,969	40.85%	29.22%
9022-Insurance Reserve	1,478	1,254	0	.00%	.00%
9023-Occupancy Tax	142,552	155,059	242,900	43.29%	31.92%
9150-Debt Service	2,229,011	2,291,986	1,554,237	72.96%	73.73%
Total All Funds	111,416,133	122,218,672	241,247,084	46.15%	50.66%

Departmental Spending (YTD)

Code-Department	Spending 6/30/2012	Spending 6/30/2013	2013 Amended Budget 6/12=50%	2012 Spending as a % of 2012 Budget	2013 Spending as a % of 2013 Budget
(Year:2013, Month Ending:June)					
1010-Board Office	405,263	390,732	503,317	40.55%	38.82%
1040-Board Office Misc Items	14,690,553	15,271,077	19,311,170	39.48%	39.54%
1165-District Attorney	641,153	670,168	841,823	40.96%	39.80%
1170-Public Defender	714,078	745,360	934,074	43.44%	39.90%
1325-Treasurer	289,395	286,400	346,885	46.18%	41.28%
1345-Purchasing	214,868	224,198	294,817	38.23%	38.02%
1355-Real Property Tax Service	361,556	342,381	455,867	38.98%	37.55%
1410-County Clerk	773,957	703,059	1,017,982	39.53%	34.53%
1420-County Attorney	473,227	515,613	594,469	40.95%	43.37%
1430-Human Resources	148,650	136,678	189,331	41.04%	36.09%
1436-Insurance	335,140	361,235	223,915	87.30%	80.66%
1450-Elections	283,438	228,759	417,446	31.91%	27.40%
1620-Facilities - General	1,354,975	1,379,453	2,033,399	33.56%	33.92%
1680-Information Technology	453,114	459,540	581,927	39.25%	39.48%
1910-Special Items	7,056	0	545,428	.19%	.00%
2490-Education	4,614,343	4,819,347	2,495,076	95.46%	96.58%
3110-Sheriff Criminal & Civil	5,244,543	5,469,450	7,053,224	40.96%	38.77%
3140-Probation	1,455,365	1,419,500	1,956,890	40.39%	36.27%
3315-Stop DWI	5,702	7,353	128,430	2.18%	2.86%
3410-Fire & Emergency Mngt	1,001,473	1,143,782	1,582,394	33.14%	36.14%
3510-Dog Control	146,302	174,311	240,039	36.09%	36.31%
3620-Code Enforcement	250,946	233,558	309,836	40.50%	37.69%
4050-Public Health Service	3,031,644	2,972,306	4,156,496	36.57%	35.75%
4310-Mental Health & Hygiene	4,027,124	4,085,056	6,094,397	32.36%	33.51%
5610-Airport	1,997,376	552,390	937,940	56.87%	29.45%
6010-Social Service Admin	6,933,797	6,295,861	8,859,150	40.49%	35.53%
6030-Adult Care Facility	811,696	432,375	1,006,503	36.90%	21.48%
6070-Social Service Programs	19,344,329	19,670,980	22,955,033	43.65%	42.85%
6510-Veterans Service Agency	65,360	65,474	84,339	40.74%	38.82%
6540-Consumer Affairs	61,244	61,555	77,879	41.19%	39.52%
6772-Office for the Aging	853,015	816,634	1,133,071	37.59%	36.04%
7310-Youth Bureau	39,226	38,144	65,224	33.36%	29.24%
8020-Planning	330,846	279,001	366,822	43.46%	38.03%
8710-Forestry	157,466	188,948	132,882	59.97%	71.10%
8989-Authorized Agencies	925,000	1,247,380	854,570	55.04%	72.98%
8990-Employee Benefits	1,544,609	990,382	1,907,630	37.56%	25.96%
8992-Interfund Transfers	3,837,472	8,340,241	7,535,162	25.63%	55.34%
01-General Fund	77,825,301	81,018,680	196,449,669	39.90%	41.24%
9003-Highway	3,961,162	6,226,405	6,309,431	32.10%	49.34%
9004-Road Machinery	827,203	1,044,473	1,208,698	37.56%	43.21%
9101-Solid Waste - Recycling	949,125	1,032,116	1,472,074	34.59%	35.06%
9006-General Govt Capital	1,931,750	1,791,755	9,687,917	7.83%	9.25%
6340-Employment & Training	799,274	816,067	1,069,300	37.14%	38.16%
1436-Insurance	1,307,672	1,125,194	1,377,185	49.41%	40.85%
9021-Health Benefits	4,339,162	6,495,321	8,554,943	24.76%	37.96%
9023-Occupancy Tax	329,300	335,800	242,900	100.00%	69.12%
9150-Debt Service	2,228,939	2,246,256	1,554,237	71.44%	72.26%
0114-Depreciation-Mach & Equip	8,268	0	0	.00%	.00%
Total All Funds	94,507,157	102,132,065	259,403,038	35.97%	39.37%

STATEMENT OF COUNTY CLERK FEES RECEIVED

I, Cheryl D. Lane, County Clerk of Jefferson County, New York, do hereby report the receipts of the Jefferson County Clerk's Office for the Month of **JUNE 2013** as follows:

MOTOR VEHICLE FEES

CC06-MV Ret	\$ 56,656.03
CC05-Sales Tax Ret	\$ 770.75
CC05-FS-6 Fees	\$ 734.00
Total	\$ 58,160.78

COURT RECORD FEES

CC08-Index Number Fees	\$ 3,172.00
CC50-County Court Fines	\$ -
CC08-Miscellaneous	\$ 3,558.90
Total	\$ 6,730.90

LAND RECORDS FEES

CC07-Deeds, etc	\$ 9,488.00
CC07-Mortgages	\$ 36,777.50
CC07-Discharges	\$ 8,987.50
CC07-RETT	\$ 326.00
CC07-RP5217 ret	\$ 2,385.00
CC07-Notary ret	\$ 400.00
CC07-NY Ed ret	\$ 315.00
CC07-Cultural Ed	\$ 945.00
CC07-UCCs	\$ 1,440.00
CC07-Misc	\$ 21,527.42
CC07-Interest	\$ 3.10
CC07-C Page Processing	\$ 6,210.00
CC07-E-Search Subscription	\$ 1,100.00
CC07-E-Search Copies	\$ 740.00
Total	\$ 90,644.52

MORTGAGE TAX FEES

CC07-Interest	\$ 0.44
CC07-Expense	\$ 13,370.00
Total	\$ 13,370.44

FEES COLLECTED FOR OTHER DEPARTMENTS

TR50-Stop DWI	\$ 3,646.50
TT61-Deposit/Court	
Total	\$ 3,646.50

TOTAL BY ACCOUNTS

CC05	\$ 1,504.75
CC06	\$ 56,656.03
CC07	\$ 104,014.96
CC08	\$ 6,730.90
CC50	\$ -
TR50	\$ 3,646.50
TT61	\$ 0.00
TOTAL	\$ 172,553.14

RECEIVED FROM CHERYL D. LANE, JEFFERSON COUNTY CLERK THE SUM OF
BEING JEFFERSON COUNTY FEES FOR THE MONTH OF **JUNE 2013**

\$ 172,553.14

7/9/13
DATE

Karen M. Christie
JEFFERSON COUNTY TREASURER/DEPUTY

CCF-2 (REV 8/02)

Health Benefit Report

	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Accrual	Total
2013	579,446	894,308	1,505,686	1,533,248	1,273,873	1,186,989								6,973,549
2012	701,835	1,236,667	1,325,449	958,983	1,333,307	1,090,308	1,234,885	1,319,356	1,470,833	1,356,075	1,286,161	1,390,545	200,000	14,904,405
2011	1,299,479	1,252,851	1,326,540	1,150,034	1,174,784	1,306,781	1,133,739	1,046,098	1,173,697	1,337,826	1,057,304	1,347,532	-340,401	14,266,264
2010	1,077,789	1,095,074	1,154,761	1,114,950	1,040,417	1,115,092	1,213,479	1,187,037	1,222,667	1,366,459	1,245,518	1,163,920	108,292	14,105,456
2009	1,027,412	1,084,751	1,246,381	1,165,052	1,188,985	1,244,707	1,083,067	1,190,211	1,179,638	1,313,914	1,128,054	1,019,671	-45,041	13,826,803
2008	977,732	805,876	995,288	1,147,285	921,384	812,620	965,724	1,006,833	1,198,851	1,250,648	1,084,114	950,708	21,913	12,138,976
2007	927,080	1,008,645	1,103,535	1,027,853	1,074,040	906,375	1,066,215	1,145,636	881,849	1,591,903	1,206,268	952,953	52,108	12,944,462
2006	920,372	862,003	943,946	835,357	988,449	901,759	861,100	975,331	973,716	1,024,272	1,102,396	1,093,613	72,205	11,554,521
2005	819,961	706,348	955,991	818,370	736,199	882,715	743,513	963,778	771,301	923,003	799,497	753,972	332	9,874,980
2004	616,206	627,058	815,720	762,609	717,780	853,213	601,381	737,647	625,490	719,018	790,874	716,167	107,250	8,690,413
2003	644,323	525,605	604,982	690,366	548,629	610,538	713,408	572,613	628,941	601,781	583,022	709,051	35,141	7,468,400
2002	664,073	589,164	586,347	613,994	559,182	719,379	653,723	618,333	537,552	577,307	422,042	584,256	64,379	7,189,730
2001	460,447	475,577	546,044	469,544	494,010	365,507	599,023	463,528	617,516	630,520	561,550	495,002	106,457	6,284,724
2000	372,095	425,053	409,228	428,247	565,098	565,098	442,665	456,219	388,523	388,523	644,147	409,683	36,541	5,531,122
Monthly Average Percent	7.57%	7.71%	8.66%	8.06%	8.17%	8.20%	8.15%	8.42%	8.41%	9.43%	8.58%	8.35%	0.30%	100.00%

Estimated Cost Scenarios **2013 Budget** **16,000,000**

Average % compared to rest of years

1999 - 2012 Average Cost percentage by month/year total	52.53%	
Estimated 2013 Cost	13,274,845	-2,725,155
2012 Cost percentage by month/year total	44.59%	
Estimated 2013 Cost	15,637,676	-362,324
Straight 12 Month Cost by average month to date	13,947,098	-2,052,902
2000 - 2012 average monthly percentage of total	14,419,526	-1,580,474

With billings of GHI wrapping up and Pomco billings getting into full swing, the hope is that monthly payment amounts level off to a more normal monthly level. Caution should be had in making any year end assumptions given the switch from GHI to Pomco and the volatility in the monthly numbers.

Jefferson County
Real Property Tax Services
175 Arsenal St.
Watertown, NY 13601



PAUL J. WARNECK, Director
Email paulw@co.jefferson.ny.us

Telephone: (315) 785-3074
Fax: (315) 785-3377

Date: July 9, 2013
To: Robert Hagemann, III
From: Paul Warneck
Subject: 2013 Final Assessment Roll totals

Attached please find a County Real Property Values report for the 2013 budget and the report for the upcoming 2014 budget. These numbers are from the most recent final assessment rolls for the towns and City of Watertown. There will be some changes as errors and court challenges are finalized. I would not expect a significant change but as they occur we will update the reports.

Just as a point of reference for the 2013 budget the equalized full valuation taxable was 7,555,630,023 for the 22 towns and City. For the 2014 the equalized full valuation taxable is 7,657,636,557 as of today, or an increase of 102,006,534 dollars of taxable full value.

The town assessors are in the process of filing their annual reports with the Office of Real Property Tax Services. Those reports are used to create the Quantity Change Factor used in the Tax Cap Calculations.

If any legislators have questions or would like more information I would be happy to make a presentation to the board or individual legislators as needed.

Please feel free to contact me with any questions.

Program:Tax Apportionment
Budget:2013

County Real Property Values

Date:6/25/2013

Municipality	Taxable Assessed Valuation	Taxable Assessed Valuation With Exemptions	Percent Which Taxable Value Bears to Full Value (Eq Rate)	Taxable Full Value (Equalized)	Percentage Which Municipality Bears To The Whole
Watertown City	1,024,124,593.00	1,026,625,448.00	89.00	1,153,511,739.33	.15245120
Adams	271,357,346.00	271,626,511.00	100.00	271,626,511.00	.03589889
Alexandria	599,782,126.00	599,844,547.00	94.00	638,132,496.81	.08433730
Antwerp	90,199,756.00	90,395,648.00	100.00	90,395,648.00	.01194693
Brownville	281,034,704.00	281,621,013.00	63.00	447,017,480.95	.05907903
Cape Vincent	219,968,058.00	220,050,734.00	59.50	369,833,166.39	.04887814
Champion	246,694,712.00	246,911,378.00	100.00	246,911,378.00	.03263247
Clayton	684,293,540.00	685,653,266.00	100.00	685,653,266.00	.09061777
Ellisburg	262,638,933.00	263,042,253.00	100.00	263,042,253.00	.03476437
Henderson	321,100,465.00	321,176,370.00	100.00	321,176,370.00	.04244753
Hounsfield	338,360,783.00	338,393,638.00	100.00	338,393,638.00	.04472301
Leray	449,621,516.00	450,491,718.00	100.00	450,491,718.00	.05953819
Lorraine	53,062,210.00	53,170,061.00	100.00	53,170,061.00	.00702710
Lyme	112,083,764.00	112,107,374.00	31.00	361,636,690.32	.04779487
Orleans	381,458,264.00	381,874,732.00	100.00	381,874,732.00	.05046959
Pamelia	140,021,312.00	140,216,318.00	60.00	233,693,863.33	.03088561
Philadelphia	86,802,618.00	87,144,426.00	100.00	87,144,426.00	.01151724
Rodman	63,460,822.00	63,500,992.00	100.00	63,500,992.00	.00839246
Rutland	113,629,954.00	113,926,931.00	65.50	173,934,245.80	.02298761
Theresa	101,358,328.00	101,687,167.00	50.00	203,374,334.00	.02687850
Watertown Town	296,753,047.00	296,844,592.00	68.00	436,536,164.71	.05769379
Wilna	253,028,095.00	253,864,117.00	95.00	267,225,386.32	.03531722
Worth	28,156,343.00	28,156,343.00	100.00	28,156,343.00	.00372118
Totals...	6,418,991,289.00	6,428,325,577.00		7,566,432,903.00	1.00000000

Program:Tax Apportionment
Budget:2014

County Real Property Values

Date:6/25/2013

Municipality	Taxable Assessed Valuation	Taxable Assessed Valuation With Exemptions	Percent Which Taxable Value Bears to Full Value (Eq Rate)	Taxable Full Value (Equalized)	Percentage Which Municipality Bears To The Whole
Watertown City	1,032,382,466.00	1,034,571,575.00	88.00	1,175,649,517.05	.15332160
Adams	273,339,662.00	273,608,827.00	100.00	273,608,827.00	.03568253
Alexandria	604,104,829.00	604,129,894.00	94.00	642,691,376.60	.08381620
Antwerp	90,759,002.00	90,954,894.00	100.00	90,954,894.00	.01186183
Brownville	284,280,948.00	284,867,257.00	65.00	438,257,318.46	.05715506
Cape Vincent	336,015,905.00	336,121,097.00	100.00	336,121,097.00	.04383502
Champion	255,627,512.00	255,855,652.00	100.00	255,855,652.00	.03336726
Clayton	702,265,482.00	703,547,356.00	100.00	703,547,356.00	.09175269
Ellisburg	266,400,509.00	266,803,829.00	100.00	266,803,829.00	.03479506
Henderson	322,710,745.00	322,786,650.00	100.00	322,786,650.00	.04209602
Hounsfield	337,646,264.00	337,679,119.00	100.00	337,679,119.00	.04403821
Leray	457,813,074.00	458,643,053.00	100.00	458,643,053.00	.05981365
Lorraine	52,859,854.00	52,909,647.00	100.00	52,909,647.00	.00690018
Lyme	381,015,225.00	381,081,465.00	100.00	381,081,465.00	.04969850
Orleans	385,602,719.00	386,019,187.00	100.00	386,019,187.00	.05034245
Pamelia	144,383,735.00	144,578,741.00	59.00	245,048,713.56	.03195788
Philadelphia	87,475,830.00	87,817,638.00	100.00	87,817,638.00	.01145268
Rodman	64,390,422.00	64,430,592.00	100.00	64,430,592.00	.00840268
Rutland	114,128,060.00	114,425,037.00	67.00	170,783,637.31	.02227264
Theresa	103,143,076.00	103,472,221.00	48.50	213,344,785.57	.02782323
Watertown Town	307,177,088.00	307,268,633.00	68.00	451,865,636.76	.05892978
Wilna	282,816,182.00	283,705,486.00	100.00	283,705,486.00	.03699928
Worth	28,260,529.00	28,260,529.00	100.00	28,260,529.00	.00368557
Totals...	6,914,599,118.00	6,923,538,379.00		7,667,866,007.00	1.00000000